TENNESSEE BOARD OF REGENTS
Quarterly Board Meeting
Friday, September 16, 2016 - 9:30 a.m. (EDT)
Agenda

I. Approval of the Minutes
   A. June 24, 2016 Regular Session Board Meeting
   B. Special Called Meeting on August 30, 2016

II. Report of Interim Action

III. Report of the Committees
   A. Consent Agenda
      1. Minutes of the Workforce Development Committee on September 15, 2016
      2. Minutes of the Academic Policies and Programs Committee on September 15, 2016
      3. Minutes of the Audit Committee on August 30, 2016

IV. Report of the Regents Award in Excellence in Philanthropy

V. Report of the Chancellor
   - AT & T Aspire Scholarship Presentation
   - CDU Report

VI. Reports of Presidents and Directors

VII. Unfinished Business
   A. Security and Safety Task Force Report

VIII. New Business
   A. Approval of the Proposed 2017 Meeting Dates
   B. Minutes of the Personnel and Compensation Committee on September 15, 2016 that includes Tenure Upon Appointments and Compensation Proposals
   C. Minutes of the Finance and Business Operations Committee on September 15, 2016 that includes the Capital Budget for FY 2017 – 2018 and Capital Match Funding Report
   D. Naming Requests from Austin Peay State University
      a. Re-naming of the Hemlock Semiconductor Building
      b. Naming of the Jenkins & Wynne Building
      c. Naming of the John Morgan Walk of History

MINUTES

TENNESSEE BOARD OF REGENTS

REGULAR SESSION

June 24, 2016

The Tennessee Board of Regents met in regular session on June 24, 2016, at Northeast State Community College, located in Blountville, Tennessee. Vice Chair Emily Reynolds, presiding, called the meeting to order. In her opening remarks, Vice Chair Reynolds thanked President Janice Gilliam and her team for their gracious hospitality and for an excellent presentation about the college's 50 years of service to the community. She also thanked Sullivan County Mayor Richard Venable, Kingsport Mayor John Clark, Unicoi County Mayor Greg Lynch and Mrs. Lottie Ryans, Foundation Secretary, for attending the meeting. Vice Chair Reynolds expressed personal thanks to everyone who performed and supported the Thursday evening meal and entertainment. She then introduced The Honorable Jai Templeton, Commissioner of Agriculture, who was recently appointed to office and, by virtue of his position, serves as a member of the Board of Regents.

Next, she called on the Board Secretary, Mary Moody, to call the roll. The following members, constituting a quorum, were present:

Mrs. MaryLou Apple
Dr. Russ Deaton
Mr. Greg Duckett
Dr. Tricia Farwell
Mr. Darrell Freeman
Mr. Tom Griscom
Ms. Fran Marcum
Dr. Barbara Prescott
Ms. Emily Reynolds
Mr. Howard Roddy
Mr. Nick Russell
Ms. Leigh Shockey
Mr. J. Parker Smith
Commissioner Jai Templeton
Mr. Bob Thomas
Ms. Danni Varlan

Members not available to attend the meeting were Governor Bill Haslam, and Commissioner Candice McQueen.

I. MINUTES

Minutes from the March 30, 2016 regular scheduled meeting and minutes from the special called session held on May 27, 2016 were provided to all members prior to the meeting. Regent Thomas moved approval of the minutes as presented. Regent Duckett provided a second to the motion and the motion was approved by a voice vote.

II. REPORT OF INTERIM ACTION

Vice Chair Reynolds called upon Chancellor Gregory, who presented the Report of Interim Action, reflecting business transacted by the Office of the Chancellor since the previous meeting of the Board. Chancellor Gregory requested approval of the report. Regent Prescott moved to accept the report and Regent Varlan provided a second to the motion. The motion passed on a voice vote. A copy of the Report is attached to the official copy of the Minutes as Appendix A.

III. REPORT OF THE COMMITTEES

Board members were asked to act on the report of the June 23, 2016 meeting of the Academic Policies and Programs Committee; the report of the June 23, 2016 meeting of the External Affairs Committee; the report of the June 23, 2016 meeting of the Workforce Development Committee and the report of the June 23, 2016 meeting of the Audit Committee. Members were provided copies of the reports prior to taking action. Regent Thomas moved approval of the minutes with a second provided by Regent Marcum. The motion carried. The minutes of the committees are as follows:

<u>ACADEMIC POLICIES AND PROGRAMS COMMITTEE</u>

The Committee on Academic Policies and Programs met in regular session on June 23, 2016, on the campus of Northeast State Community College.

As the only agenda item, the Committee reviewed the request regarding the Middle Tennessee State University Joey A. Jacobs Chair of Excellence in Accounting. In the June 21, 2013, meeting of the Committee on Academic Policies and Procedures, the Committee approved the revision of the Joey A. Jacobs Chair of Excellence in Accountancy. As part of the 2016-17 budget, Governor Haslam included $1.5 million from general government funding to supplement the existing Jacobs Chair of Excellence funds. A motion was made by Regent Prescott with a second by Regent Varlan to seek approval from the Tennessee Higher Education Commission for the House and Senate Education Subcommittees to enact the release of funds. The motion carried by unanimous voice vote.

There being no further business to come before the Committee, the meeting adjourned.

Respectfully submitted,

Committee on Academic
Policies and Programs

EXTERNAL AFFAIRS COMMITTEE

The Committee on External Affairs met in regular session on June 23, 2016, at Northeast State Community College.

The first item on the agenda was the proposed policy on Firearms and Other Weapons. General Counsel Mary Moody reviewed the proposed Safety and Security Policy 7:01:00:00 entitled Firearms and Other Weapons. Ms. Moody explained that the policy implements laws enacted by the General Assembly in 2016 regarding firearms. She explained that while there is still a general prohibition on weapons, including firearms, on our campuses, the new laws create exceptions for those with valid handgun carry permits. Full-time employees with valid permits may carry a concealed handgun on campus, provided they first register with law enforcement. Employees and students with carry permits may transport and store firearms and ammunition locked in their vehicles.

The universities are given the authority to adopt their own policies in this policy. Both the new laws and the policy will take effect on July 1, 2016.

Regent Prescott made a motion to approve the policy and it was seconded by Regent Apple. The Committee, by voice vote, approved adoption of the policy.

The second item before the Committee was a TBR system policy related to the use of social media. Communications Director Greppin-Watts was recognized to explain the policy. Ms. Greppin-Watts explained that the policy is proposed to provide guidance on acceptable use of social media; address potential risks, and ensure consistency across TBR system office operations.

The policy states that all official social media accounts of the TBR or its system office units/departments/functions must be established and maintained by the TBR System Office of Communications. It clarifies that any accounts created to imply representation of the TBR must be approved and authorized by the communications director. A TBR employee that manages such accounts must relinquish all rights to the account upon departure.

The policy also addresses the use of TBR system office personal social media accounts. Employees are not to imply to represent TBR in personal posting and are to be clear they are not representing TBR in their opinions. Violation of this policy may result in disciplinary action.

Regent Roddy made a motion to approve the policy and a second was provided by Regent Prescott. The policy was approved by voice vote.

Ms. Greppin-Watts explained the TBR system office Broadcast Email Policy. Any messages went to the entire *TBRStaff* email list must be approved by the vice chancellor or unit head of the person sending the email and should be related directly to System Office or relevant higher education functions. Any broadcast emails concerning issues that might be controversial or attract media attention require prior review from the communications director.

Regent Griscom made a motion to approve the policy and a second was provided by Regent Roddy. The policy was approved by voice vote. Ms. Greppin-Watts introduced Matthew Gann for the last item. She said this standardization of websites and its development in house saved hundreds of thousands of dollars and will make the websites more customer friendly and more easily updated.

Matthew Gann, Associate Director of Web Services and Digital Strategy presented the network of websites created for the Colleges of Applied Technology. The websites will be rolled out in July/August 2016 and are aimed at standardizing the TCAT websites, while still giving individual institutions the ability to post events and other unique items to their website. Mr. Gann demonstrated the new website and its features.

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

Respectfully submitted,

Committee on External Affairs

WORKFORCE DEVELOPMENT COMMITTEE

The Committee on Workforce Development met in regular session on June 23, 2016, on the campus of Northeast State Community College.

As the first item of business, the committee approved the following Tennessee College of Applied Technology program proposals and academic actions presented by Vice Chancellor James King:

- Implementation of a Marketing, Merchandising & Parts Operation Program at TCAT-Crossville to be located at the main campus;
- Implementation of a hybrid Administrative Office Technology program at TCAT-Morristown to be located at the Sevier County Campus;
- Implementation of a Medical Assistant/Patient Care Technician Technology program at TCAT-McMinnville to be located on the main campus;
- Implementation of an adult Welding Technology program at TCAT-Livingston to be located at White County High School in Sparta, TN;
- Implementation of an adult Certified Nursing Assistant Technology program at TCAT-Livingston to be located at White County High School in Sparta, TN;
- Implementation of an adult Industrial Maintenance/Mechatronics program at TCAT-

Livingston to be located at White County High School in Sparta, TN;
- Changing name of the Industrial Maintenance Technician program at TCAT-Chattanooga to Industrial Maintenance-Mechatronics;
- Adding two certificate exit points to the Computer Support Technician program at TCAT-Chattanooga;
- Adding six new certificate exit points to the Landscape and Turf Management program at TCAT-Chattanooga;
- Adding two new certificate exit points to the Welding Technology program at TCAT-Chattanooga;
- Establishment of a dual enrollment Welding Technology program at TCAT-Crump with Hardin County High School;
- Establishment of a dual enrollment Certified Production Technology program at TCAT-Crump with Hardin County High School;
- Establishment of a dual enrollment Certified Production Technology program at TCAT-Crump with Adamsville High School;
- Establishment of a dual enrollment Certified Production Technology program at TCAT-Crump with McNairy Central High School;
- Inactivation of the online Computer Information System program at TCAT-Jacksboro;
- Relocating the Practical Nursing program at TCAT-Jackson at the Parson site to the Chester County Higher Education Center in Henderson, TN;
- Inactivation of the Welding Technology program at TCAT-Nashville at the Wilson County Campus, and transferring the program from TCAT-Nashville to TCAT-Hartsville;
- Reduction of the Powerline Construction and Maintenance Technology program hours at TCAT-Oneida/Huntsville from 864 to 648 clock hours;
- Establishment of a dual enrollment Welding Technology program at TCAT-Whiteville with Fayette-Ware High School in Somerville, TN;
- Inactivation of Drafting and CAD at TCAT-Crossville;
- Changing the exit points for Automotive Technology statewide from eight (8) exit points to the following three exit points: (1) Technician Assistant Certificate for completing three of eight areas; (2) Technician Apprentice Certificate for completing six of the eight areas; and (3) Master Technician Diploma for completing all eight areas;
- Reduction of the program hours for Machine Tool Technology statewide from 2,160 to 1,728;
- Reduction of the program hours for Collision Repair Technology statewide from 2,160 to 1,728;
- Addition of an Appliance Repair option to the HVAC-R program at TCAT-Morristown;
- Establishment of a dual enrollment Transportation and Logistics program at Livingston with Upperman High School;
- Addition of two new certificate exit points to the Administrative Office Technology program at Livingston;
- Expansion of the Industrial Maintenance program at TCAT-Pulaski to a night offering at the main campus; and
- Inactivation of the Health Unit Coordinator program at TCAT-Jacksboro.

A motion was made by Regent Prescott and seconded by Regent Smith. Motion carried by voice vote.

Vice Chancellor Warren Nichols gave an update on TCAT and Community College Articulation and Program Alignment.

Next, Vice Chancellors Warren Nichols and James D. King provided highlights for the 2014 Labor Education Alignment Program (LEAP) grant results for the community colleges and TCATs and a summary of 2016 LEAP grant proposals.

As the last item of business, Vice Chancellor Warren Nichols gave an update on the AT&T Aspire Scholarship Award grant.

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

Respectfully submitted,

Committee on Workforce Development

AUDIT COMMITTEE

The Committee on Audit met in regular session on June 23, 2016 at Northeast State Community College. A quorum was present. The following Audit Committee members attended the meeting along with system office staff and the Board's Vice Chair, Regent Emily Reynolds. Other Board members and guests were in the audience.

Regent Tom Griscom, Audit Committee Chair
Regent MaryLou Apple
Regent Greg Duckett
Regent Darrell Freeman
Regent Fran Marcum
Regent J. Parker Smith
Regent Leigh Shockey

Item I, Consent Agenda, included two items; Item I.a., Review of Revised Internal Audit Charter for Austin Peay State University and Item I.b., Review of Revisions to the Fiscal Year 2016 Internal Audit Plans. The significant revisions to the audit plans were summarized in the materials and the revised audit plans are included as Attachment A to these minutes. The committee voted to approve the Consent Agenda items as presented.

Item II, Update of the Impact of the Focus Act on Internal Audit Functions, was presented by Chancellor David Gregory and Tammy Birchett, Chief Audit Executive. Chancellor Gregory commented that a meeting has been set with staff from the Governor's Office and the Division of State Audit to discuss statutory requirements from 2004 for internal audit that were not amended by the FOCUS Act. Regent Griscom commented on the importance of resolving any questions

about the internal audit function as the Board continues to consider governance changes resulting from the FOCUS Act. This item was for informational purposes and required no action.

Item III, Review of System-wide Internal Audit Budget, was introduced by Regent Griscom as representing the current structure of System-wide Internal Audit. The budget was discussed by Mrs. Birchett. She noted that the number of complaints received by the office that require investigation has increased over the last two years and may require additional staffing in the future. She also encouraged the Board to consider adding a compliance officer in the future. Regent Duckett asked about the role of a compliance position and whether the institutions have compliance positions. Mrs. Birchett responded that some institutions have compliance officers and some have compliance officers for specific activities, such as athletics. She stated that the intent of the position mentioned was to provide coordination and assistance for compliance activities on the campuses to be able to provide assurance to the Board regarding the compliance activities. The committee voted to approve the Budget as presented.

Item IV, Informational Reporting, contained three items. Item IV.a., Review of Comptroller's Office Audit Reports, consisted of a discussion of a financial and compliance audit report issued by the Comptroller's Office during the last quarter. The report for East Tennessee State University is summarized as Attachment B to these minutes. This item was for informational purposes and required no action.

Item IV.b., Update of Corrective Actions on Performance Audit Findings, was a progress report of the corrective actions taken by the Tennessee Board of Regents system office staff on findings included in the Comptroller's performance audit of the system, issued in January 2014. Mrs. Birchett commented that some of the corrective actions for 2 of the 9 original findings are still underway. This item was for informational purposes and required no action.

Item IV.c., Review of Internal Audit Reports, consisted of discussion of internal audit reports issued by the system's internal auditors during the last quarter. Mrs. Birchett summarized the results of the Complete College Tennessee Act Outcome Measure audits for the 2014 – 2015 Academic Year and Fall 2015, issued by most of the institutions. She noted that audits for the remaining institutions are in progress or will be completed in the future. A list of the internal audits issued during the quarter is included as Attachment C to these minutes. This item was for informational purposes and required no action.

Item V, Review of Professional Auditing Standards, was an overview of the professional auditing standards followed by the system's internal auditors. Mrs. Birchett provided a brief overview of the Standards issued by the Institute of Internal Auditors and stated that the results of quality assurance self-assessments would be provided for the committee at the next meeting. This item was for informational purposes and required no action.

There being no further business to come before the Committee on Audit, the meeting was adjourned.

Respectfully submitted,

Committee on Audit

Attachments referenced in the June 23, 2016 meeting of the Audit Committee are attached to the official copy of the Minutes as Appendix B.

IV.   REPORT OF THE REGENTS AWARD IN EXCELLENCE IN PHILANTHROPY

Vice Chair Reynolds called on Regent Marcum, who reported on recent awards presented to Mr. Wayne Ard, nominated for this award by Austin Peay State University, and the Warren Broyles family and Roadrunner Markets, nominated by East Tennessee State University.

The Regents Award in Excellence in Philanthropy recognizes individuals or groups who have made significant efforts to benefit higher education in Tennessee. The award is given only to the most dedicated philanthropists for their support of the important work of TBR institutions.

Mr. Wayne Ard, and the late Marianne Ard, were nominated by President Alisa White for the outstanding support and commitment they have for Austin Peay State University. Their relationship with APSU began in the late 1980s when the Ards hosted gatherings in their home for fundraising events and to honor visiting dignitaries. It was then that Mrs. Ard began to organize the Candlelight Ball, a formal celebration that raises money for the University scholarships. Throughout the years, the Ards supported APSU both financially and through service. After the passing of Marianne Ard in December 2014, Wayne Ard made a major financial gift to APSU to fund scholarships in Marianne's name for several generations of APSU students. Because of their generosity, the University is naming its new student health services facility, the Wayne and Marianne Ard Building. Mr. Ard accepted the award at an event held on the campus of APSU on April 26th with President White assisting with the presentation along with former APSU President Oscar Page. Next, President White offered additional remarks about Mr. Ard's support.

Regent Marcum continued with the report of another presentation of the Regents Award for Excellence in Philanthropy presented to the Warren Broyles family and Roadrunner Markets, nominated by East Tennessee State University. The honorees' generous support of ETSU includes a recent $1 million gift toward ETSU's new football stadium, currently under construction. They established a record for others to emulate that represents the greatest qualities for excellence in philanthropy. Mr. Ryan Broyles and Ms. Kelly Rhea accepted the award at a presentation on May 18th with President Brian Noland assisting with the presentation.

V.   REPORT OF THE CHANCELLOR

Chancellor Gregory reported on the work being done across the system to implement the FOCUS Act while maintaining momentum across the three sectors toward accomplishing the Drive to 55 mission. He described the efforts of the TBR Central Office staff to ensure a smooth and effective

transition of governance to the soon to be formed university boards. Members of the Chancellor's Senior Staff are heading small groups to address issues in areas of statutory requirements, governance, finance, alignment, collaboration and communication.

Chancellor Gregory thanked the Board for their time and input during the June 7 work session. He reminded the Board that although transitions take time, TBR is committed to move into the next generation of higher education in Tennessee.

Chancellor Gregory asked Student Regent Nick Russell to report on innovation and entrepreneurship projects that he has been involved with while at Tennessee Tech University through the National Science Foundation's National Innovation Network. Tennessee Tech received an NSF grant totaling just under $300,000 to establish Tech as a training site in the Innovation Corp program.

VI. REPORTS OF PRESIDENTS AND DIRECTORS

Vice Chair Reynolds called on President Karen Bowyer for the Community College presidents' report, who then introduced Krissy DeAlejandro, Executive Director of tnAchieves. Ms. DeAlejandro provided a brief report on the progress made in the number of students attending college in Tennessee, from the 496 students tnAchieves began with in 2008 to the 56,000 applicants in 2015, with the advent of Tennessee Promise. She stated that a significant culture change has occurred: students do not think about "if" they are going to college, but "where" they are going to college. Ms. DeAlejandro introduced Ms. Katie Townsend, a 2015 graduate of Alcoa High School, who reported on how much Tennessee Promise has changed her life, giving her the opportunity to become an elementary school teacher.

Two alumni from Northeast State, Ms. Victoria Hewlett and Ms. Beth Ross, were then asked to report on their experiences at a community college and how it prepared them to continue their educations at Yale University and Columbia University, respectively.

President Bowyer ended her report by extending best wishes to President Wade McCamey in his retirement and thanking him for his leadership over the years.

Vice Chair Reynolds then called on Director Dwight Murphy for the report of the Tennessee Colleges of Applied Technology. Director Murphy reported on the recent Chancellor's Award for Excellence in Philanthropy presented to the Gene Haas Foundation. In 2015, the Foundation awarded almost $200,000 to 16 different TCATs across the state for scholarship awards. Haas is the owner of Haas Automation Incorporated, America's leading builder of CNC machine tool equipment. More than 1,200 non-profit organizations and schools have received funds totaling more than $27 million from the Foundation. The Foundation was nominated by the TCATs for the Chancellor's Award for Excellence in Philanthropy for their support of the Machine Tool programs across the state.

Director Murphy then introduced the 2016 Outstanding Student of the Year, Ms. Sandra Timberlake. Ms. Timberlake is an administrative office technology student at the TCAT Nashville. In her role as Outstanding Student, she will represent the TCATs at such events as legislative sessions, community events, state level conferences and meetings with elected officials to share the impact technical education has had on her life.

For the universities, President Alisa White of Austin Peay State University, provided the Board with a report on their transition efforts. She reported that each university has formed a transition team, committee or taskforce to support the transfer of governance from TBR to the university's board. Faculty have begun reviewing how faculty trustees will be appointed. Campuses are continuing to review governance structure, fiduciary responsibilities, board culture, roles and responsibilities of the board and the president of respective universities. Conversations have and continue to happen with executive leaders at Tennessee Higher Education Commission concerning the change in roles and responsibilities. Budget implications concerning technical and video streaming needs for board meetings are being reviewed. She thanked General Counsel Mary Moody and Assistant Board Secretary Sonja Mason for planning a work session for university attorneys and board professionals who will be assuming the support function for the new boards.

She further reported on the accreditation process with SACSCOC, stating that universities will need to submit a prospectus to SACSCOC by September 1. After the General Assembly confirms the new members of the new boards, the executive committee of SACSCOC will take action on the substantive change in governance. The new boards are to convene within 30 days after the executive committee approves the change. Within six months after the first board meeting, the six institutions will have a SACSCOC site visit.

She emphasized the importance of keeping processes going during the transition period regarding approvals of academic affairs matters, program proposals, tuition and fees and capital project requests. President White concluded by saying that we are all in it together to benefit the students to make a positive impact on Tennessee.

Vice Chair Reynolds then called on Regent Russ Deaton for comment regarding the work of the Tennessee Higher Education Commission. He reported on the meetings that have taken place or will take place with each of the universities, and expressed appreciation for the collaborative attitudes of all involved.

VII. UNFINISHED BUSINESS

There was no unfinished business to come before the board at this time.

VIII. NEW BUSINESS

A. The first agenda item covered was the approval of criteria for the position of Chancellor of the Tennessee Board of Regents in anticipation of beginning a search to fill that position. David Gregory has been serving as Acting Chancellor since appointed by the Board on January

21, 2016. A copy of the draft criteria was provided to all Board members prior to the meeting. Regent Griscom moved to adopt the criteria as presented, with a second provided by Regent Smith. The motion passed. A copy of the criteria is attached to the official copy of the Minutes as Appendix C. Vice Chair Reynolds announced that the executive search firm of Greenwood Asher will be directing the search and that the next step would be to select the advisory committee to serve on the search

B. Vice Chair Reynolds called on Acting Chancellor Gregory, who presented the criteria for the next president at Jackson State Community College and requested the assistance of the executive search firm of Greenwood Asher on this search. Regent Thomas made a motion to approve the criteria with a second provided by Regent Griscom. The motion carried. A copy of the criteria is attached to the official copy of the Minutes as Appendix D.

C. Vice Chair Reynolds called on Regent Duckett for the report of the Finance and Business Operations Committee held on June 23, 2016. The committee report includes action on tuition and maintenance fees for 2016-2017, dual enrollment student rate for 2016-2017, and also funding for operations for the 2016-2017 fiscal year. Maintenance fee recommendations vary by institution and range from a low of 2.3% at University of Memphis to a high of 3% at the ETSU College of Medicine and College of Pharmacy. The recommendation for community colleges is an increase of 2.6% with a 2.8% increase recommended at the TCATs. The operating budget for the system totaling $3.02 billion for fiscal year 2015-2016 and $2.99 billion for fiscal year 2016-2017 were recommended for approval during the Committee's meeting. The budget is based on the level of state funds recommended in the Governor's proposed budget as well as early estimates of factors such as enrollment growth, research activities, and availability of federal funds. The full effect of the approved fee increases and any enrollment changes will be included in the October revised budget. Regent Duckett moved to approve the report of the Finance and Business Operations Committee. A second was provided by Regent Thomas. The roll call vote was passed unanimously. The maintenance fees as presented are shown below:

Universities
- Maintenance fee rate increases vary among institutions based on institutional need:
  - APSU – 2.8%
  - ETSU – 2.6%
  - MTSU – 2.6%
  - TSU – 2.4%
  - TTU – 2.8%
  - UOM – 2.3%

Community Colleges:
- Recommendations are intended to increase maintenance fee and tuition rates by 2.6%.

Colleges of Applied Technology:
- Recommendations are intended to increase maintenance fee rates by 2.8%.

Professional Schools:
- UOM Law School: 2.3% increase
- ETSU College of Medicine: 3.0% increase
- ETSU Pharmacy School: 3.0% increase

A copy of the minutes from the June 23, 2016 meeting of the Finance and Business Operations Committee is attached to the official copy of the Minutes as Appendix E.

D. Vice Chair Reynolds then called on Regent Roddy for the report of the June 23, 2016 meeting of the Personnel and Compensation Committee. Included in the report are actions taken on president emeritus contracts; tenure and promotion for community colleges, universities and colleges of applied technology along with staff's recommendation on faculty promotional increases; revisions to the TBR policy on faculty rank and promotion at TCATs; institutional requests for new or amended compensation plans for APSU, ETSU, MTSU, TTU and VSCC; and proposed system compensation strategies. Regent Roddy moved adoption of the report with Regent Thomas providing a second. The motion was approved unanimously by roll call vote. A copy of the minutes from the June 23, 2016 meeting of the Personnel and Compensation Committee is attached to the official copy of the Minutes as Appendix F.

E. The next item on the agenda concerned Middle Tennessee State University's request to rename Forrest Hall as the ROTC Building, which was the name of the building from 1954 to 1958. Chancellor Gregory reported that in October 2015, President McPhee created a task force to study whether a name change was necessary for Forrest Hall, which was named for Confederate cavalryman, Lieutenant General Nathan Bedford Forrest. Chancellor Gregory then called on President McPhee for further comments about the process that took place regarding the recommended name change. A task force comprised of 15 representatives from the student body, alumni, faculty and broader community met and held three public forums and two open deliberations. The group was charged with collecting information, listening to the concerns of interested parties on both sides of the debate and making a recommendation on a course of action. Guiding the group was a member of the faculty, who is also an alumnus, and whose academic expertise is in war and the manner in which wars and the participants are memorialized and honored. Additionally, the committee had the expertise and guidance of State Historian Dr. Carroll Van West, another member of MTSU's faculty. Following the deliberations, the committee recommended that the name of Nathan Bedford Forrest be removed from the ROTC building. The decision was not unanimous and there was strong dissent from a few on the task force. President McPhee further remarked about how different the university is now with regards to how it was in the 1950's when the building was first named. In 1958, Middle Tennessee College enrollment was 2,539 students from the mid-state region. Today, Middle Tennessee State University is a very diverse institution with

approximately 23,000 students and over 115,000 alumni representing every state in the Union and countries around the world.

Using the criteria established and utilized by the Board of Regent today, President McPhee stated that General Forrest would not be eligible to have his name placed on any building at MTSU, and this is the only building named for an individual with no direct connection to the university.

President McPhee further stated to assure that future generations can learn from this chapter in MTSU's history, a request has been made to Dr. Carroll Van West to develop a historical time line of the life of General Forrest to be housed in the Gore Center. This will allow future generations to study the man and make their own evaluations.

Vice Chair Reynolds called on General Counsel Mary Moody for an explanation of the impact of the newly enacted *Tennessee Heritage Protection Act of 2016* on the request to rename this building. Ms. Moody explained that the Act prohibits renaming a building such as Forrest Hall unless a waiver of the prohibition is obtained from the Tennessee Historical Commission. Therefore, the necessary action would be to approve the renaming and to authorize MTSU to file a petition with the Tennessee Historical Commission seeking the requisite waiver.

Regent Duckett then moved to approve Chancellor Gregory's recommendation to approve the renaming of Forrest Hall to the ROTC Building. Regent Freeman seconded the motion and the motion carried unanimously.

F. The next item on the agenda was a naming request from Walters State Community College to name the Student Services Building after President Wade B. McCamey in recognition of his contributions to the college. President McCamey opened Walters State Student Success Center offering a one-stop shop for student services, which later expanded into the Student Services Building. He was also responsible for Walters State being named an Apple Distinguished Program three times for its innovative use of technology to engage students and improve learning outcomes. Under his leadership, the college consistently ranked near the top among the nation's most tech-savvy community colleges and is currently ranked 2nd in the nation among mid-sized community colleges by e. Republic's Center for Digital Education for its use of technology and digital services to improve academic services. For these reasons and many more the Walters State Community College naming committee forwarded the request to the Chancellor for Board action. Regent Thomas moved to approve the naming request with a second provided by Regent Smith. The motion was approved.

G. Next, Vice Chair Reynolds called on Regent Danni Varlan to present the resolution of appreciation for President Wade McCamey. Regent Varlan moved adoption of the resolution and Regent Smith seconded the motion. The motion was approved. A copy of the resolution is attached to the official copy of the Minutes as Appendix G. President McCamey addressed the Board and thanked them for the building naming and resolution of appreciation. He

expressed deep affection and appreciation for the support he has received over the years in his career with the Tennessee Board of Regents.
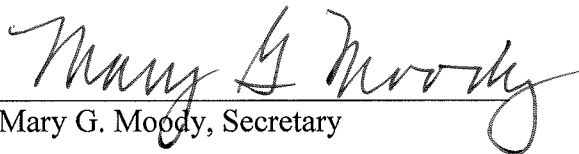
H. Vice Chair Reynolds called on Regent Thomas to present the resolution of appreciation for Faculty Regent Tricia Farwell. He then moved adoption of the resolution and a second was provided by Regent Duckett. The motion carried. Regent Farwell provided words of appreciation for the help and support she received from everyone over the past year. A copy of the resolution is attached to the official copy of the Minutes as Appendix H.

I. Next, Regent Smith presented the resolution of appreciation for Student Regent Nick Russell and moved adoption of the resolution. Regent Varlan seconded the motion and the motion was accepted. Regent Russell expressed his gratitude for the opportunity of serving as Student Regent. A copy of the resolution of appreciation is attached to the official copy of the Minutes as Appendix I.

J. Vice Chair Reynolds turned the gavel over to Regent Thomas to preside over the last agenda item, the election of Vice Chair. Regent Thomas then called on Regent Griscom for nominations for the Vice Chair. Regent Griscom nominated Regent Emily Reynolds to serve as the Vice Chair for 2016-2017 with a unanimous second. The motion received a unanimous approval. Vice Chair Reynolds thanked everyone for their confidence and faith in her and looks forward to serving an additional year as the Vice Chair.
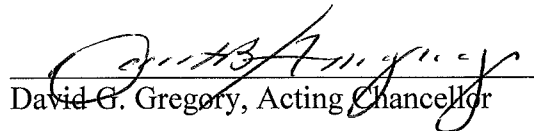
In closing, Vice Chair Reynolds and Chancellor Gregory thanked President Janice Gilliam and her staff for hosting the June quarterly Board meeting. The next quarterly meeting will be held in Chattanooga, Tennessee and hosted by Chattanooga State Community College.

IX.   ADJOURNMENT OF THE MEETING

There being no further business to come before the board, the meeting was adjourned.

Respectfully submitted,

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Mary G. Moody, Secretary

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David G. Gregory, Acting Chancellor

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Emily J. Reynolds, Vice Chair

MINUTES

TENNESSEE BOARD OF REGENTS

SPECIAL CALLED SESSION

August 30, 2016

The Tennessee Board of Regents met in a special called session on Tuesday, August 30, 2016, at 10:00 a.m. (CDT), for the purpose of receiving and acting on a recommendation for the next director at the Tennessee College of Applied Technology at Jacksboro. Vice Chairman Reynolds welcomed everyone as she called the meeting to order. A special welcome was extended to the Mr. Alex Fitzner, who was recently appointed as the Faculty Regent. Vice Chairman Reynolds then called on Ms. Mary Moody, General Counsel and Board Secretary, to call the roll. The following members, constituting a quorum, were present:

        Regent Emily Reynolds, Vice Chairman
        Regent MaryLou Apple (via conference call)
        Regent Greg Duckett
        Regent Alex Fitzner
        Regent Tom Griscom
        Regent Fran Marcum
        Regent Barbara Prescott
        Regent Howard Roddy
        Regent J. Parker Smith
        Commissioner Jai Templeton (via conference call)
        Regent Bob Thomas
        Regent Danni Varlan

Governor Bill Haslam, Commissioner Candice McQueen, and Regents Darrell Freeman, Mike Krause, Nick Russell and Leigh Shockey were not available to participate. Joining the call was the recommended candidate for the position, Ms. Debbie Petree.

Vice Chairman Reynolds called on Chancellor Gregory for the recommendation. Chancellor Gregory thanked the search committee for its commitment and dedication to the search process and announced the recommendation of Ms. Debbie Petree as the next director of the Tennessee College of Applied Technology at Jacksboro, to begin on September 1. Currently Ms. Petree serves as the Interim Director and has served in this role since July 2015. Ms. Petree began her career with the Tennessee Board of Regents at Roane State Community College as a Training Specialist and Senior Case Manager from 1992 to 2000. She also served as an adjunct faculty member from 1996-2010. She served as Assistant Director at TCAT-Jacksboro from 2008-2015, and was appointed Interim Director upon the retirement of David Browder in 2015. She received a Bachelor of Science in Applied Organizational Management and a Master of Arts in Education from Tusculum College; a Specialist Degree in Supervision and Administration in Education from Lincoln Memorial University; a Doctorate in Business Administration from Kennedy-
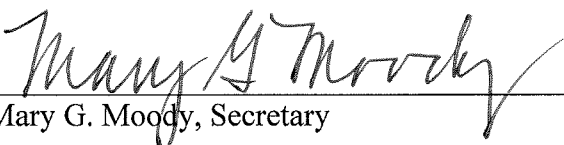
Western University; and, is in the dissertation process for her Doctorate in Education Executive Leadership at Lincoln Memorial University.

Vice Chairman Reynolds called on Regent Varlan, who served as the Board representative on the search. The fourteen (14) member search committee also included Vice Chancellor James King, and representatives from the College's faculty, staff, students, and the College's general advisory committee. A pool of 26 applicants was received via the TBR Online Position and Employment System. The search committee met on June 13, June 29, and August 3 to review the applicants, select interview candidates, conduct interviews and make its recommendation to the Chancellor. Regent Varlan made a motion to accept Chancellor Gregory's recommendation to hire Ms. Debbie Petree. A unanimous second was given. A roll call vote was taken and the motion was approved unanimously.
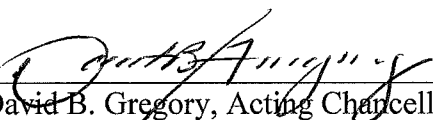
Vice Chair Reynolds called on Ms. Petree for comments. She addressed the Board and thanked them for the opportunity to serve in this role. She remarked that the director is but one member of the team that contributes to the success of students and that she looks forward to serving in this new capacity.

There was no further business to come before the Board and the meeting was adjourned.

Respectfully submitted,

Mary G. Moody, Secretary

David B. Gregory, Acting Chancellor

Emily J. Reynolds, Vice Chairman

TO: Members of the Tennessee Board of Regents

FROM: David B. Gregory

DATE: June 24, 2016

SUBJECT: Interim Action Report – Third Quarter

The following constitutes a record of business transacted by the Office of the Chancellor since the previous regular quarterly meeting of the Board of Regents under the authority of Article VIII of the Bylaws, which grants to the Chancellor interim authority to act on behalf of the Board. Pending any questions, the actions are recommended for Board consideration and confirmation.

I. Personnel Actions – Tennessee Board of Regents Staff

Appointments: Maressa Whaley – Student Success Initiative Coordinator – Academic Affairs; Effective June 27, 2016

                         Rick Locker – Interim Director of Communications; Effective July 1, 2016

                         Scott Nikolai – Analytics and Evaluation Analyst – Academic Affairs; Effective July 1, 2016

                         Chelsey Sloan – Temporary Administrative Assistant I – Community Colleges; Effective August 8, 2016

Reclassifications: Michael Tinsley – from Perkins Grant Coordinator to Director of Early College Initiatives – Community Colleges; effective July 1, 2016.

Promotions: Deanna Morris-Stacey – from Admin Asst III/Coordinator OESI to Director of Programs and Initiatives; Community Colleges; Effective June 16, 2016.

                         Ebonee Pinkard – from Administrative Assistant I – Academic Affairs to Administrative Assistant III/Coordinator – OESI; Effective August 15, 2016

Degree Attainment: None

Austin Peay State University | East Tennessee State University | Middle Tennessee State University | Tennessee State University | Tennessee Technological 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| Nashville State Community College | Northeast State Community College | Pellissippi State Community College | Roane State Community College

Southwest Tennessee Community College | Volunteer State Community College | Walters State Community College | Tennessee Colleges of Applied Technology

Retirement: Raylean Henry – Associate Vice Chancellor – Extra Institutional Learning, Community Colleges - Effective July 31, 2016

Separations: Ingrid Bradley   - Help Desk- TN eCampus; Effective June 30, 2016

Patricia Brasfield –Help Desk-TN eCampus; Effective June 30, 2016

Georgeann McKnight –Help Desk-TN eCampus; Effective June 30, 2016

Nora Maxwell –Help Desk-TN eCampus; Effective June 30, 2016

Pamela Knox – Associate Vice Chancellor- Academic Affairs; Effective July 18, 2016

Therese Olten   - Training Specialist-TN eCampus; Effective August 5, 2016

Kenyatta Lovett – Vice Chancellor Research and Assessment-Community Colleges; Effective August 31, 2016

Appointments: Vice President and Other Executives: Attachment A

Salary Adjustments: Vice President and Other Executives: Attachment B

II. Acceptance of Gifts and Grants

III. Construction Projects: State Building Commission Activities: Attachment C
                                  Summary of Construction Contracts: Attachment D

IV. Approval of Contracts and Agreements: Attachment E

V. TCAT Crossville 14-day Approval Process July 22, 2016: Attachment F

VI. University of Memphis Exception Request from Discounted Dual Enrollment Rate: Attachment G

VII. University of Memphis $-250 Plan Modifications: Attachment H

TBR System-wide

Vice Presidents and Executive Level Appointments

Institution	Name	Position	Salary	Effective Date
ChSCC	James Long	VP – Information Technology	$115,000	9-1-16
JSCC	Horace Chase	Interim President	$137,000	9-2-16
MTSU	Alan Thomas	VP – Business and Finance	$211,200	7-25-16
STCC	Anita Lockridge	Vice President	$135,000	8-1-16
UoM	Bruce Harber	Chief Operations Officer	$150,000	7-1-16
UoM	Robert Jackson	Chief Information Officer	$185,000	9-1-16
WSCC	Melissa Leann Long	Executive Director – President's Office	$60,105	8-1-16

TBR System-wide

Vice Presidents and Executive Level Increases

Institution	Name	Position	Effective Date	Type of Increase	Increase	Salary
ChSCC	Swenson, Tammy	Executive VP – Business & Finance	July 1, 2016	Technical	$5,600.00	140,439.00
DSCC	Camper, Diane	VP - Technology	July 1, 2016	Equity	$1,000.00	96,466.00
DSCC	Prater, Margaret	VP – WIA, WIA NW TN Workforce Board	July 1, 2016	Equity	$5,403.00	90,042.00
NeSCC	Hamilton, Allana	VP – Academic Affairs	July 1, 2016	Equity	$1,869.00	126,446.00
NeSCC	McCord, Jeff	VP – Economic and Workforce Development	October 31, 2016	One-time Lump Sum	$2,500.00	114,899.00
UoM	Harber, Bruce	Chief Operations Officer	July 1, 2016	Reclass	$34,549.00	115,451.00

Tennessee Board of Regents
Summary of State Building Commission Executive Subcommittee

June 9, 2016 SBC Executive Subcommittee Meeting

Institution	Transaction	SBC ESC Action	Action to be Taken
MSCC SBC #166/021-01-2015	Acquisition	Approved a revision in project budget, funding, and source(s) of funding, in order to award a contract	OFD/GS to coordinate transaction
MTSU SBC #166/009-03-2016	Demolition	Approved project, budget, scope of funding and source(s) of funding	Campus will proceed with the demolition
UoM Transaction No. 14-09-012	Disposal	Approved disposal in fee below fair market value with waiver of one appraisal	OFD/GS to coordinate transaction
UoM SBC #166/007-03-2016	Designer Selection	Approved selection of Haizlip Studio as designer for the project	OFD prepares Designer Agreement and continues with project
APSU Transaction No. 16-04-005	Acquisition	Approved obtaining title work, appraisal, survey, and environmental assessment, and to exercise an option to acquire the required interest, not to exceed fair market value, with waiver of advertisement and one appraisal	OFD/GS to coordinate transaction
MTSU SBC #166/009-04-2016	Demolition	Approved project, budget, scope of funding and source of funding	Campus will proceed with the demolition
TSU SBC #166/001-01-2016	Demolition	Approved project, budget, scope of funding and source of funding	Campus will proceed with the demolition
TSU Transaction No. 16-05-004	Acquisition	Approved obtaining title work, appraisal, survey, and environmental assessment, and to exercise an option to acquire the required interest, not to exceed fair market value, with waiver of advertisement and one appraisal	OFD/GS to coordinate transaction
TSU Transaction No. 15-10-005	Acquisition	Approved obtaining title work, appraisal, survey, and environmental assessment, and to exercise an option to acquire the required interest, not to exceed fair market value, with waiver of advertisement and one appraisal	OFD/GS to coordinate transaction
PSCC Transaction No. 13-10-954	Disposal	Approved a lease amendment	OFD/GS to coordinate transaction

July 25, 2016 SBC Executive Subcommittee Meeting

Institution	Transaction	SBC ESC Action	Action to be Taken
UoM Transaction No. 14-09-012	Disposal	Approved disposal in fee below fair market value with waiver of one appraisal	OFD/GS to coordinate transaction

Institution / SBC #	Category	Action	Disposition
APSU SBC #166/003-03-2016	Designer Selection	Approved selection of Kurzynske & Associates as designer for the project	OFD prepares Designer Agreement and continues with project
ChSCC SBC #166/012-03-2016	Designer Selection	Approved selection of Derthick Henley Wilkerson as designer for the project	OFD prepares Designer Agreement and continues with project
ChSCC SBC #166/012-02-2016	Designer Selection	Approved selection of Engineering Services Group as designer for the project	OFD prepares Designer Agreement and continues with project
ClSCC SBC #166/013-02-2016	Designer Selection	Approved selection of Hefferlin + Kronenberg as designer for the project	OFD prepares Designer Agreement and continues with project
ClSCC SBC #166/013-01-2016	Designer Selection	Approved selection of Stantec Consulting Services as designer for the project	OFD prepares Designer Agreement and continues with project
CoSCC SBC #166/015-01-2016	Designer Selection	Approved selection of Kaatz Binkley Jones Morris as designer for the project	OFD prepares Designer Agreement and continues with project
DSCC SBC #166/017-01-2016	Designer Selection	Approved selection of HNA Engineering as designer for the project	OFD prepares Designer Agreement and continues with project
DSCC SBC #166/017-02-2016	Designer Selection	Approved selection of McGehee Nicholson Burke as designer for the project	OFD prepares Designer Agreement and continues with project
ETSU SBC #166/005-04-2016	Designer Selection	Approved selection of Barge Waggoner Sumner Cannon as designer for the project	OFD prepares Designer Agreement and continues with project
JSCC SBC #166/019-02-2016	Designer Selection	Approved selection of Allen & Hoshall as designer for the project	OFD prepares Designer Agreement and continues with project
MTSU SBC #166/009-07-2016	Designer Selection	Approved selection of Hefferlin + Kronenberg as designer for the project	OFD prepares Designer Agreement and continues with project
MTSU SBC #166/009-06-2016	Designer Selection	Approved selection of Vreeland Engineers as designer for the project	OFD prepares Designer Agreement and continues with project
MTSU SBC #166/009-05-2016	Designer Selection	Approved selection of Bauer Askew Architecture as designer for the project	OFD prepares Designer Agreement and continues with project
NeSCC SBC #166/038-02-2016	Designer Selection	Approved selection of West Welch Reed Engineers as designer for the project	OFD prepares Designer Agreement and continues with project
RSCC SBC #166/027-01-2016	Designer Selection	Approved selection of Community Tectonics as designer for the project	OFD prepares Designer Agreement and continues with project
RSCC SBC #166/027-02-2016	Designer Selection	Approved selection of Adams Craft Herz Walker as designer for the project	OFD prepares Designer Agreement and continues with project
SWCC SBC #166/033-01-2016	Designer Selection	Approved selection of HNA Engineering as designer for the project	OFD prepares Designer Agreement and continues with project
TCAT - Covington SBC #166/042-01-2016	Designer Selection	Approved selection of American Structurepoint as designer for the project	OFD prepares Designer Agreement and continues with project
TCAT - Dickson SBC #166/046-01-2016	Designer Selection	Approved selection of Adkisson & associates as designer for the project	OFD prepares Designer Agreement and continues with project
TCAT - Oneida SBC #166/078-01-2016	Designer Selection	Approved selection of Adams Craft Herz Walker as designer for the project	OFD prepares Designer Agreement and continues with project
TSU SBC #166/001-03-2016	Designer Selection	Approved selection of Street Dixon Rick as designer for the project	OFD prepares Designer Agreement and continues with project

Institution / SBC #	Transaction	SBC ESC Action	Action to be Taken
TTU SBC #166/011-01-2016	Designer Selection	Approved selection of Civil Engineering & Surveying as designer for the project	OFD prepares Designer Agreement and continues with project
TTU SBC #166/011-06-2016	Designer Selection	Approved selection of Richard C. Rinks & Associates as designer for the project	OFD prepares Designer Agreement and continues with project
TTU SBC #166/011-04-2016	Designer Selection	Approved selection of Richard C. Rinks & Associates as designer for the project	OFD prepares Designer Agreement and continues with project
TTU SBC #166/011-05-2016	Designer Selection	Approved selection of Upland Design Group as designer for the project	OFD prepares Designer Agreement and continues with project
UoM SBC #166/007-05-2016	Designer Selection	Approved selection of Fleming Associates Architects as designer for the project	OFD prepares Designer Agreement and continues with project
VSCC SBC #166/025-02-2016	Designer Selection	Approved selection of Kaatz Binkley Jones Morris as designer for the project	OFD prepares Designer Agreement and continues with project
VSCC SBC #166/025-01-2016	Designer Selection	Approved selection of Advanced Energy Engineering as designer for the project	OFD prepares Designer Agreement and continues with project
TBR SBC #166/000-02-2010	Designer Selection	Approved selection of Pickering Firm as designer for the project	OFD prepares Designer Agreement and continues with project
Statewide SBC #166/000-01-2015	Designer Selection	Approved selection of Allen & Hoshall as designer for the project	OFD prepares Designer Agreement and continues with project
CISCC SBC #166/16-06-007	Disposal	Approved disposal by easement with waiver of advertisement and appraisals	OFD/GS to coordinate transaction

August 22, 2016 SBC Executive Subcommittee Meeting

Institution	Transaction	SBC ESC Action	Action to be Taken
NaSCC	Procurement	Approved permitting NaSCC to engage a realty firm utilitzing campus procurement procedures. Secretary Hargett noted that Senator Steven Dickerson had reched out in support of the request	
JSCC SBC #166/019-01-2013	Easement	Form of easement approved by OSA and AG	OFD/GS to coordinate transaction
UoM	Procurement	Approved to issuing a Request for Proposal for a Ground Lease	OFD/GS to coordinate transaction
UoM Transaction No. 12-07-026	Acquisition	Approved obtaining title work, appraisal, survey, and environmental assessment, and to exercise an option to acquire the required interest, not to exceed fair market value, with waiver of advertisement and one appraisal and waiver of REM Fees	OFD/GS to coordinate transaction
ETSU SBC #166/005-02-2016	Designer Selection	Approved selection of Barber McMurry Architects as designer for the project	OFD prepares Designer Agreement and continues with project

ETSU SBC #166/005-03-2016	Designer Selection	Approved selection of Barber McMurry Architects as designer for the project	OFD prepares Designer Agreement and continues with project
JSCC SBC #166/019-01-2016	Designer Selection	Approved selection of Braganza Design/Group as designer for the project	OFD prepares Designer Agreement and continues with project
TTU SBC #166/011-03-2016	Designer Selection	Approved selection of Maffett Loftis Engineering as designer for the project	OFD prepares Designer Agreement and continues with project

Tennessee Board of Regents
Summary of State Building Commissions Actions
06/09/2016 thru 08/11/2016

Date	SBC Number	Institution	Project	Value	SBC Action
6/9/2016					
	166/000-02-2010	Statewide	Regional Consultants	6,450,000	Approved a revision in project budget, funding and sources of funding; proceeding with the process to select an additional consultant; and to extend contracts for an additional two years
	166/00-03-2013	Statewide	Specialty Consultants	2,000,000	Approved a revision in project budget, funding and sources of funding and to extend contracts for an additional two years
	166/005-02-2016	ETSU	CoM Building #2 Physical Therapy Reno	1,000,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
	166/005-03-2016	ETSU	Pediatrics Renovation	500,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
	166/009-05-2016	MTSU	Academic Classroom Building	30,500,000	Approved fully planning a project, budget, scope, funding and source of funding; to utilize Construction Manager/General Contractor alternative delivery method; and to proceed with the process to select a designer
	166/011-13-2014	TTU	Recreation and Fitness Center	53,134,260	Approved a revision in project budget, funding and sources of funding
	166/011-01-2016	TTU	Storm Water Replacement	605,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
	166/011-02-2016	TTU	Parking and Transportation Improvements	27,700,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
	166/011-03-2016	TTU	Volpe Library First Floor Expansion	1,060,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
	166/007-03-2016	UoM	Land Bridge and Parking Garage	36,600,000	Approved utilizing Construction Manager/General Contractor alternative delivery method
	166/019-02-2016	JSCC	Physical Plant Service Bldg Repairs & Up	1,000,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
	166/032-01-2016	PSCC	Strawberry Plains Science Labs	3,500,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
	166/021-07-2014	MSCC	Campus Roof Replacement	-49,255	Rec'vd report C.O. # @ 11.51%
	166/007-01-2015	UoM	McWherter Library Maintenance	3,314	Rec'vd report C.O. # @ 1.56%
7/14/2016					
	166/001-02-2016	TSU	Health Sciences Facility	38,800,000	Approved full planning a project, budget, scope, funding, sources of funding; proceeding with the process to select a designer; and to utilize Construction Manager/General Contractor alternative delivery method
	166/012-01-2016	ChSCC	CETAS Interior Modernizations	7,640,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
	166/021-01-2016	MSCC	Rutherford County Teaching Addition III	27,190,000	Approved full planning a project, budget, scope, funding, sources of funding; proceeding with the process to select a designer; and to utilize Construction Manager/General Contractor alternative delivery method
	166/027-01-2016	RSCC	Campbell County Higher Ed Cntr Lab Exp	1,100,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
	166/015-01-2012	CoSCC	Williamson County Center Relocation	52,760,000	Approved a revision in project budget, scope, funding and sources of funding
	166/023-01-2011	WSCC	Greene County Expansion	27,250,000	Approved a revision in sources of funding

Item Number	Institution	Project	Amount	Action
166/046-01-2016	TCAT Dickson	TCAT Dickson Roof Replacements	550,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
166/003-03-2016	APSU	Browning Hall Mechanical Updates	1,530,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
166/005-04-2016	ETSU	Stormwater Drainage Repairs	2,000,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
166/009-06-2016	MTSU	Several Bldgs. Electrical Updates	1,600,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
166/009-07-2016	MTSU	Several Bldgs. Exterior Repairs	1,630,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
166/001-03-2016	TSU	Migration Implementation	7,850,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
166/011-05-2016	TTU	Several Bldgs. Upgrades Phase 2	5,340,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
166/011-04-2016	TTU	Cookeville Higher Ed Campus Roof Repair	750,000	Approved a project, budget, scope, funding and source of funding utilizing Best Value alternative delivery method and proceeding with the process to select a designer
166/011-06-2016	TTU	Sev Bldgs. Waterproofing & Exterior Reps	1,800,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
166/007-05-2016	UoM	Building Envelope Repairs	3,000,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
166/012-02-2016	ChSCC	Elevator Updates	990,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
166/012-03-2016	ChSCC	Instructional Materials Bldg Roof Repl	500,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
166/013-01-2016	ClSCC	Plumbing & Sewer Modernization	750,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
166/013-02-2016	ClSCC	Classroom Renovations	330,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
166/015-01-2016	CoSCC	Several Buildings Roof Replacements	700,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
166/017-01-2016	DSCC	Gymnasium Mechanical Updates	310,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
166/017-02-2016	DSCC	Interior Gym Repairs	220,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
166/019-02-2016	JSCC	Science Building HVAC Updates	520,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
166/038-02-2016	NeSCC	Building Controls Updates	430,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
166/027-02-2016	RSCC	Campus-wide Paving	160,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
166/033-01-2016	SWCC	Mechanical Systems Modernization	1,110,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
166/025-01-2016	VSCC	Ramer Building HVAC Updates	400,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
166/025-02-2016	VSCC	Roof Replacements & Envelope Repairs	320,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer

Project Number	Entity	Project Name	Amount	Description
166/023-01-2016	WSCC	ADA & Mechanical Systems Updates	780,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
166/042-01-2016	TCAT Covingt	Moisture Remediation	720,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
166/078-01-2016	TCAT Oneida	Oneida Bldg Stabilization & Corrections	210,000	Approved a project, budget, scope, funding and source of funding, and proceeding with the process to select a designer
166/000-01-2013	Statewide	TCAT Maintenance Repairs & Corrections	1,070,000	Approved a revision in project budget, scope, funding and sources of funding
166/000-02-2013	Statewide	Management Support Services	4,500,000	Approved a revision in project budget, scope, funding and sources of funding
166/000-01-2015	Statewide	TCAT MPE & Infrastructure Updates	3,800,000	Approved a revision in project budget, funding and sources of funding and proceeding with the process to select an additional Engineer
166/003-05-2015	APSU	Music Mass Comm HVAC Replacement	2,730,000	Approved a revision in project budget, scope, funding and sources of funding
166/009-05-2011	MTSU	Saunders Fine Arts HVAC Updates	3,257,055	Approved a revision in project budget, scope, funding and sources of funding
166/009-07-2015	MTSU	Central Plant Control Updates	4,320,000	Approved a revision in project budget, scope, funding and sources of funding
166/007-04-2012	UoM	Various Buildings HVAC Updates	6,350,000	Approved a revision in project budget, scope, funding and sources of funding
166/015-02-2015	CoSCC	Powerhouse System Repairs	700,000	Approved a revision in project budget, scope, funding and sources of funding
166/019-02-2015	JSCC	Elevator Modernizations	730,000	Approved a revision in project budget, scope, funding and sources of funding
166/021-01-2015	MSCC	Exterior Building Repairs	932,000	Approved a revision in project budget, scope, funding and sources of funding
166/032-02-2013	PSCC	HVAC Updates	1,250,000	Approved a revision in project budget, scope, funding and sources of funding
166/027-01-2015	RSCC	Campus Roof Replacements	1,767,206	Approved a revision in project budget, scope, funding and sources of funding
166/033-02-2015	SWCC	Roof Replacements & Envelope Repairs	1,880,000	Approved a revision in project budget, scope, funding and sources of funding
166/023-01-2015	WSCC	Mechanical & Electrical Updates	1,580,000	Approved a revision in project budget, scope, funding and sources of funding
166/001-03-2010	TSU	Mechanical Updates	4,747,696	Approved a revision in project budget, scope, funding and sources of funding
166/034-01-2016	NaSCC	Clarksville Modular Space	550,000	Approved a project, budget, scope, funding and source of funding, utilizing the regional consultant for design
166/009-04-2004	MTSU	Underground Electrical Update	54,782.21	Rec'vd report C.O. # @ 7.89%

8/11/2016

Project Number	Entity	Project Name	Amount	Description
166/011-11-2013	TTU	Laboratory Science Bldg & Infrastructure	81,750,000	Approved utilizing Construction Manager/General Contractor alternative delivery method
166/011-07-2015	TTU	Roof Replacements	1,730,227	Approved a revision in budget, funding and source(s) of funding in order to award a construction contract
166/007-09-2011	UoM	Railroad Pedestrian Improvements	1,800,000	Approved a revision in project budget, funding, and sources of funding
166/007-06-2016	UoM	Advanced Manufacturing Research Lab	2,100,000	Approved full planning a project, budget, scope, source of funding, and proceeding with the process to select a designer
166/009-03-2013	MTSU	Master Plan	350,000	Approved the Master Plan as presented by Perkins & Will
166/001-04-2012	TSU	Master Plan	450,000	Approved a revision in project budget, funding and source of funding, and the Master Plan as presented by Woolpert, Inc.

CONSTRUCTION CONTRACTS AWARDED 07/01/2016 - 09/30/2016
Contracts totaling $12,898,919.18

Designer	Contractor	Contract Sum	Awarded	Project Number	Institution/ Project Name
Maffett Loftis Engineering, LLC	W & O Construction Company, Inc.	5,559,000.00	7/7/2016	166/011-08-2015A	TTU Maddux/McCord Residence Hall Upgrades
Campbell & Associates, Inc.	Wilder Contracting, LLC	374,780.00	8/3/2016	166/012-01-2015	ChSCC CETAS Engineering Classrooms
Engineering Services Group, PC	Nor-Well Company, Inc.	2,524,800.00	8/15/2016	166/005-02-2015	ETSU Powerhouse Boiler Replacement
Horrell Group, Architects	B Four Plied, Inc.	815,319.00	8/15/2016	166/007-05-2011D	UoM Defense Audit Building Roof Replacement
I.C. Thomasson Associates, Inc.	C-Tech Controls	1,040,000.00	8/15/2016	166/009-07-2015	MTSU Central Plant Controls Updates
Rodney L. Wilson Consulting, PLLC	First Place Finish, Inc.	145,444.00	8/19/2016	166/009-02-2016	MTSU Demolition - Natatorium
Canup Engineering, Inc.	Barnes & Brower, Inc.	1,863,981.00	8/19/2016	166/007-07-2013C	UoM Various Buildings Codes and Safety Updates
Hart Freeland Roberts, Inc.	Wright Paving Contractors, Inc.	144,163.18	8/22/2016	166/000-02-2015C	TCAT - Shelbyville Parking Lot Replacement
OGCB, Inc.	CS3, Incorporated	312,932.00	8/31/2016	166/000-01-2010Z4	TCAT - Memphis Statewide Aviation HVAC Updates
Adkisson & Associates Architects, Inc.	Fuel Tank Maintenance	118,500.00	8/31/2016	166/000-02-2011C1	TCAT - McMinnville Admin Bldg Accessibility (ADA) Adaptations

Summary by Type of Contract
Contracts Approved from June 1, 2016 to August 31, 2016

Dept./Institution	Amendment to Existing Contract	Clinical Affiliation	Dual Services	Professional Services	Service Agreement	Other	Contract Total
TBR Offices							
Academics	2	-	1	9	1	1	14
RODP	4	89	-	-	-	1	94
TBR Combined	10	1	9	14	4	5	43
Subtotal	**16**	**90**	**10**	**23**	**5**	**7**	**151**
Institutions							
APSU	-	-	-	-	1	-	1
ETSU	-	-	-	-	-	1	1
MTSU	2	-	-	-	1	-	3
TSU	1	-	-	-	1	-	2
TTU	-	-	-	1	1	-	2
UOM	1	-	-	-	3	3	7
ChSCC	-	-	-	1	1	1	3
ClSCC	-	-	-	-	-	4	4
CoSCC	-	-	-	-	-	1	1
DSCC	1	-	-	-	-	-	1
JSCC	-	-	-	-	-	-	-
MSCC	-	-	-	1	-	-	1
NaSCC	-	-	1	-	-	-	1
NeSCC	-	-	-	-	-	-	-
PSCC	4	-	-	-	2	-	6
RSCC	-	-	-	-	-	-	-
STCC	-	-	-	-	-	-	-
VSCC	-	-	-	-	-	-	-
WSCC	-	-	-	-	-	-	-
TCAT Combined	1	1	1	1	-	10	14
Subtotal	**10**	**1**	**2**	**4**	**10**	**20**	**47**
Grand Total	**26**	**91**	**12**	**27**	**15**	**27**	**198**

Summary by Type of Contract
Contracts Approved from June 1, 2015 to August 31, 2015

Dept./Institution	Amendment to Existing Contract	Clinical Affiliation	Dual Services	Professional Services	Service Agreement	Other	Contract Total
TBR Offices							
Academics	-	-	-	40	-	1	41
RODP	3	119	12	1	-	2	137
TBR Combined	10	-	10	1	3	6	30
Subtotal	**13**	**119**	**22**	**42**	**3**	**9**	**208**
Institutions							
APSU	2	-	-	-	1	1	4
ETSU	2	-	-	-	4	1	7
MTSU	1	-	-	-	1	6	8
TSU	2	-	2	-	-	-	4
TTU	5	-	-	-	1	1	7
UOM	5	-	-	-	5	3	13
ChSCC	1	-	-	-	-	2	3
CISCC	-	-	-	-	-	2	2
CoSCC	-	-	-	-	3	-	3
DSCC	-	-	-	-	-	-	-
JSCC	-	-	-	-	1	-	1
MSCC	-	-	-	-	-	-	-
NaSCC	1	-	1	-	-	-	2
NeSCC	-	-	-	-	-	-	-
PSCC	4	-	-	-	1	1	6
RSCC	-	-	-	-	-	-	-
STCC	-	-	-	-	-	2	2
VSCC	-	-	-	-	-	-	-
WSCC	-	-	-	-	-	-	-
TCAT Combined	1	-	-	1	-	10	12
Subtotal	**24**	**-**	**3**	**1**	**17**	**29**	**74**
Grand Total	**37**	**119**	**25**	**43**	**20**	**38**	**282**

Tennessee Board of Regents

Contracts Approved June 1, 2016 through August 31, 2016

Contract ID	Contract Type	Contractor	Dept./Institution	Commodity	Yearly Amount	System-wide	Start Date	End Date	Competitive
104961	Amendment to Existing Agreement	Everfi, Inc.	Academics	Computer Software	$50,000.00	yes	6/15/2016	6/14/2017	yes
105178	Amendment to Existing Agreement	Coffey Consulting, LLC	Academics	Other - Services	$0.00		7/1/2016	2/28/2018	
105497	Professional Service	Northeast State Community College - SU MATH	Academics	Cooperative Educational Offerings	$30,000.00		5/1/2016	1/1/2017	
105499	Professional Service	Southwest TN Community College - SU ENGL	Academics	Cooperative Educational Offerings	$11,700.00		5/1/2016	1/1/2017	
105500	Professional Service	University of Memphis - SU MATH	Academics	Cooperative Educational Offerings	$17,550.00		5/1/2016	1/1/2017	
105514	Professional Service	Austin Peay State University - MATH1710	Academics	Cooperative Educational Offerings	$11,700.00		5/1/2016	1/1/2017	
105518	Professional Service	Southwest TN Community College - SU MATH1530	Academics	Cooperative Educational Offerings	$19,500.00		5/1/2016	1/1/2017	
105606	Dual Service	Tennessee Higher Education Commission - Pamela Knox	Academics	Consulting	$36,120.43		8/8/2016	5/15/2017	
105618	Cooperative Agreement	Complete College America	Academics	Grant	$25,000.00		8/1/2016	8/1/2018	
105621	Professional Service	Middle Tennessee State University - SU ENGR	Academics	Cooperative Educational Offerings	$25,005.00		5/1/2016	1/1/2017	
105651	Professional Service	Chattanooga State Community College -SAILS Engl	Academics	Cooperative Educational Offerings	$30,000.00		7/1/2016	6/30/2017	
105652	Professional Service	Chattanooga State Community College -SAILS MATH	Academics	Cooperative Educational Offerings	$27,500.00		7/1/2016	6/30/2017	
105685	Professional Service	MTSU and MSCC - PS1005 POLS1030	Academics	Cooperative Educational Offerings	$17,550.00		5/1/2016	1/1/2017	
105690	Service Agreement	Fellowship Travel International Inc. - student/faculty/staff international travel agendy service	Academics	Other - Services	$2,000,000.00	yes	8/1/2016	7/31/2017	yes
104171	Amendment to Existing Agreement	Liz Allen Fey	Administration	Other - Services	$26,000.00		6/1/2016	5/31/2017	
105664	Service Agreement	Peak Sports Management - corporate sponsorship services for athletic department	APSU	Other - Services	$600,000.00		8/1/2016	7/31/2021	yes
105675	Software License	Global Software, Inc.	Business and Finance	Computer Software License	$238,703.00		7/22/2016	7/21/2021	
105101	Amendment to Existing Agreement	Tennessee Technological University - board meeting audio and video streaming services	Chancellor's Office	Other - Services	$25,000.00		7/1/2016	6/30/2017	yes
105676	Service Agreement	Tasteful Gatherings	CLSCC	Catering	$6,250.00		7/1/2016	6/30/2026	yes
105691	Use of Facilities	Linda Burger Properties	CLSCC	Lease of Space	$16,896.00		9/1/2016	8/31/2017	yes
105694	Professional Service	Cleveland State Community College Foundation	CLSCC	Other - Services	$0.00		8/1/2016	7/31/2017	
105729	Lease Agreement	Junior Achievement	CLSCC	Lease of Space	$0.00		10/1/2016	9/30/2019	

Contract ID	Contract Type	Contractor	Dept./Institution	Commodity	Yearly Amount	System-wide	Start Date	End Date	Competitive
105681	Service Agreement	McNeely Pigott & Fox Public Relations LLC	COMM	Consulting	$100,000.00	yes	8/1/2016	7/21/2021	yes
105720	Professional Service	Sullivan Branding, LLC	COMM	Marketing	$2,000,000.00	yes	8/15/2016	8/14/2021	yes
104032	Amendment to Existing Agreement	NGWeb Solutions	Comm. Colleges	Computer Software	$36,000.00	yes	5/1/2016	4/30/2017	yes
104414	Amendment to Existing Agreement	AssetWorks	Comm. Colleges	Computer Software	$63,500.00	yes	9/1/2014	8/31/2017	yes
105672	Cooperative Agreement	Mallory Valley Utility District	COSCC	Memo of Understanding	$0.00		4/30/2016	3/29/2017	
105579	Service Agreement	Pearson Education, Inc.	CSTCC	Other - Services	$680,000.00		7/1/2016	6/30/2017	
105635	Banking Services	First Tennessee Bank	CSTCC	Banking Services	$59,238.72		7/1/2016	6/30/2017	yes
105698	Professional Service	Chattanooga State Community College Foundation	CSTCC	Other - Services	$0.00		7/26/2016	6/30/2017	
101738	Amendment to Existing Agreement	First Tennessee Bank	DSCC	Banking Services	$0.00	yes	9/1/2016	12/31/2016	yes
105582	Revenue	Sodexo	ETSU	Other - Services	$4,302,580.00		7/1/2016	6/30/2026	yes
105717	Lease Agreement	Carter County Tomorrow	Facilities	Lease of Space	$177,066.00		7/1/2016	6/30/2021	
105718	Lease Agreement	Tennessee Department of Transportation	Facilities	Construction	$92,385.00		8/16/2016	12/31/2030	
105723	Professional Service	Flood Brothers - moving services	HR	Other - Services	$35,606.00		8/10/2016	10/31/2016	yes
105619	Hotel/Lodging Agreement	Pickwick Landing State Park Inn	Internal Audit	Lodging and Meeting Space	$6,513.50		10/18/2016	10/21/2016	
102026	Amendment to Existing Agreement	Runner Technologies, Inc.	IT	Other - Services	$133,349.00	yes	7/1/2016	6/30/2017	yes
105719	Professional Service	Motlow College Foundation	MSCC	Other - Services	$0.00		7/1/2016	6/30/2017	
102958	Amendment to Existing Agreement	Wright Travel Agency, Inc.	MTSU	Other - Services	$600,000.00	yes	7/1/2016	6/30/2017	yes
105315	Amendment to Existing Agreement	Blue Raider Sports Properties, LLC	MTSU	Other - Services	$2,000,000.00		7/1/2016	6/30/2026	yes
105598	Service Agreement	Air Planning, LLC	MTSU	Travel	$544,371.00		6/7/2016	11/19/2016	yes
105709	Dual Services Extra Compensation	Tennessee Board of Regents-Pat Couch	NaSCC	Teaching	$4,121.71		8/22/2016	12/8/2016	
102409	Clinical Affiliation	Contemporary Women's Health, PLLC	Nursing/AH	Clinical Experience	$0.00		3/15/2012	3/15/2017	
102839	Clinical Affiliation	Knoxville Pediatric Associates(also101483)	Nursing/AH	Clinical Experience	$0.00		10/23/2012	10/31/2017	
104305	Clinical Affiliation	Stone Mountain Health Services (multiple sites)	Nursing/AH	Clinical Experience	$0.00		8/25/2014	8/25/2019	
105258	Clinical Affiliation	Moncrief Army Health Clinic	Nursing/AH	Clinical Experience	$0.00		8/2/2016	3/1/2021	
105363	Clinical Affiliation	Morristown Clinic Corp dba E. Tenn. Clinic Corp	Nursing/AH	Clinical Experience	$0.00		8/22/2016	12/1/2016	
105369	Clinical Affiliation	Blount Memorial Hospital	Nursing/AH	Clinical Experience	$0.00		3/24/2016	3/23/2021	
105438	Clinical Affiliation	Grace Community Health Center (Gray, KY)	Nursing/AH	Clinical Experience	$0.00		3/28/2016	3/27/2021	
105463	Clinical Affiliation	Dr. Wofford MD (Internal Medicine Nephrology)	Nursing/AH	Clinical Experience	$0.00		4/11/2016	4/10/2021	
105465	Clinical Affiliation	TNMO Healthcare,LLCdbaAvalon Hospice of Nash	Nursing/AH	Clinical Experience	$0.00		4/13/2016	4/12/2021	
105475	Clinical Affiliation	Middlefield Primary Care	Nursing/AH	Clinical Experience	$0.00		4/18/2016	4/17/2021	
105481	Clinical Affiliation	Simpson Clinic, LLC	Nursing/AH	Clinical Experience	$0.00		4/21/2016	4/20/2021	

Contract ID	Contract Type	Contractor	Dept/Institution	Commodity	Yearly Amount	System-wide	Start Date	End Date	Competitive
105484	Clinical Affiliation	Planned Parenthood of Middle and East Tennessee	Nursing/AH	Clinical Experience	$0.00		7/1/2016	6/30/2021	
105486	Clinical Affiliation	Ocoee Pediatrics	Nursing/AH	Clinical Experience	$0.00		4/22/2016	4/21/2021	
105490	Clinical Affiliation	New Horizons Diabetes Clinic	Nursing/AH	Clinical Experience	$0.00		5/13/2016	5/12/2021	
105515	Clinical Affiliation	Unity Medical Center (Manchester)	Nursing/AH	Clinical Experience			4/27/2016	4/26/2021	
105525	Clinical Affiliation	Jackson TN Hosp Co LLC dba Tennova HC Reg. Jackson	Nursing/AH	Clinical Experience	$0.00		4/28/2016	4/27/2021	
105528	Clinical Affiliation	Gilbert Ghearing MD	Nursing/AH	Clinical Experience	$0.00		5/2/2016	5/1/2021	
105529	Clinical Affiliation	Meharry Medical Group (Multiple Sites)	Nursing/AH	Clinical Experience	$0.00		5/2/2016	5/1/2021	
105535	Clinical Affiliation	Dr. John A Anderson	Nursing/AH	Clinical Experience	$0.00		5/5/2016	5/4/2021	
105538	Clinical Affiliation	University Health System (Victoria Meloy)	Nursing/AH	Clinical Experience	$0.00		6/1/2016	5/31/2017	
105539	Clinical Affiliation	Ringgold Pediatric Clinic	Nursing/AH	Clinical Experience	$0.00		5/6/2016	5/5/2021	
105540	Clinical Affiliation	Nashville Skin & Cancer	Nursing/AH	Clinical Experience	$0.00		5/10/2016	5/9/2021	
105541	Clinical Affiliation	Lincoln Memorial University	Nursing/AH	Clinical Experience	$0.00		5/10/2016	5/9/2021	
105543	Clinical Affiliation	Center for Women's Healthcare (Alabama)	Nursing/AH	Clinical Experience	$0.00		5/11/2016	5/10/2021	
105544	Clinical Affiliation	Christian Family Medicine (Trenton TN)	Nursing/AH	Clinical Experience	$0.00		5/11/2016	5/10/2021	
105547	Clinical Affiliation	TriStarHealth Netwrk dba Stonecrest Internal Med	Nursing/AH	Clinical Experience	$0.00		5/25/2016	5/24/2019	
105553	Clinical Affiliation	Duck Family Medicine	Nursing/AH	Clinical Experience	$0.00		5/13/2016	5/12/2021	
105554	Clinical Affiliation	The Next Door	Nursing/AH	Clinical Experience	$0.00		5/13/2016	5/12/2021	
105555	Clinical Affiliation	Cookeville OB-GYN Associates	Nursing/AH	Clinical Experience	$0.00		5/13/2016	5/12/2017	
105556	Clinical Affiliation	Evanston Premier Healthcare Research LLC	Nursing/AH	Clinical Experience	$0.00		5/13/2016	5/12/2021	
105557	Clinical Affiliation	Mountain Empire PACE	Nursing/AH	Clinical Experience	$0.00		5/16/2016	5/15/2021	
105558	Clinical Affiliation	Jamestown Family Care Clinic	Nursing/AH	Clinical Experience			5/16/2016	5/15/2021	
105561	Clinical Affiliation	The Town Doctor	Nursing/AH	Clinical Experience	$0.00		5/16/2016	5/15/2021	
105563	Clinical Affiliation	GMS Florida West Coast	Nursing/AH	Clinical Experience	$0.00		5/17/2016	5/16/2021	
105564	Clinical Affiliation	Robert Chin dba MidSouth Women's Clinic	Nursing/AH	Clinical Experience	$0.00		5/18/2016	5/17/2021	
105572	Clinical Affiliation	Acute Acre of Adamsville	Nursing/AH	Clinical Experience	$0.00		5/23/2016	5/22/2021	
105573	Clinical Affiliation	Diabetes & Geriatrics Specialist: Pardeep Sharma	Nursing/AH	Clinical Experience	$0.00		5/24/2016	5/23/2021	
105574	Clinical Affiliation	Highland OB-GYN Clinic, PA (North Carolina)	Nursing/AH	Clinical Experience	$0.00		5/24/2016	5/23/2021	
105575	Clinical Affiliation	Warwick Healthcare	Nursing/AH	Clinical Experience	$0.00		5/25/2016	5/24/2021	
105576	Clinical Affiliation	Dr. Debbie Daniel, MD	Nursing/AH	Clinical Experience	$0.00		5/25/2016	5/24/2021	
105578	Clinical Affiliation	Mercy Family Clinic (Texas)	Nursing/AH	Clinical Experience	$0.00		5/26/2016	5/25/2021	
105580	Clinical Affiliation	Corbin Pediatric Associates	Nursing/AH	Clinical Experience	$0.00		5/31/2016	5/30/2021	
105581	Clinical Affiliation	Integrated Health Cooperative	Nursing/AH	Clinical Experience	$0.00		6/1/2016	5/31/2021	
105589	Clinical Affiliation	Central Texas College	Nursing/AH	Clinical Experience	$0.00		6/3/2016	6/2/2021	
105590	Clinical Affiliation	Tennessee Pediatrics - Nashville	Nursing/AH	Clinical Experience	$0.00		6/3/2016	6/2/2021	
105593	Clinical Affiliation	University Health System (Jennifer Henry)	Nursing/AH	Clinical Experience	$0.00		6/6/2016	6/5/2017	
105595	Clinical Affiliation	Pioneer Pediatrics	Nursing/AH	Clinical Experience	$0.00		8/22/2016	12/21/2016	
105596	Clinical Affiliation	Winchester Pediatrics	Nursing/AH	Clinical Experience	$0.00		6/7/2016	6/6/2021	
105597	Clinical Affiliation	Southwest Georgia Health Care	Nursing/AH	Clinical Experience	$0.00		6/7/2016	6/7/2021	
105599	Clinical Affiliation	Premise Health Holding Corp	Nursing/AH	Clinical Experience	$0.00		6/8/2016	6/7/2021	

Contract ID	Contract Type	Contractor	Dept./Institution	Commodity	Yearly Amount	System-wide	Start Date	End Date	Competitive
105600	Clinical Affiliation	Jackson TN Hosp.Co.LLC dba Madison Clinic Corp	Nursing/AH	Clinical Experience	$0.00		8/1/2016	7/31/2021	
105601	Clinical Affiliation	Foothills Family Practice	Nursing/AH	Clinical Experience	$0.00		6/13/2016	6/12/2021	
105603	Clinical Affiliation	Walnut Medical Center	Nursing/AH	Clinical Experience	$0.00		6/13/2016	6/12/2021	
105605	Clinical Affiliation	Dr. Linda Foster MD	Nursing/AH	Clinical Experience	$0.00		6/27/2016	6/26/2021	
105607	Clinical Affiliation	Universal Family Care	Nursing/AH	Clinical Experience	$0.00		6/14/2016	6/13/2021	
105608	Clinical Affiliation	Third and Church Health Care	Nursing/AH	Clinical Experience	$0.00		6/28/2016	6/27/2021	
105609	Clinical Affiliation	Tennova Healthcare Shelbyville	Nursing/AH	Clinical Experience	$0.00		6/27/2016	6/26/2021	
105610	Clinical Affiliation	Sunshine Specialty Clinic, PLLC	Nursing/AH	Clinical Experience	$0.00		6/27/2016	6/26/2021	
105611	Clinical Affiliation	Bristol Gynecology & Obstetrics PC	Nursing/AH	Clinical Experience	$0.00		6/28/2016	6/27/2021	
105613	Clinical Affiliation	Resurrection Health	Nursing/AH	Clinical Experience	$0.00		6/16/2016	6/15/2021	
105616	Clinical Affiliation	Cumberland Gap Medical (3 sites)	Nursing/AH	Clinical Experience	$0.00		6/17/2016	6/16/2021	
105620	Clinical Affiliation	Pediatric Consultants North	Nursing/AH	Clinical Experience	$0.00		6/21/2016	6/20/2021	
105625	Clinical Affiliation	Bolivar Physician Practices (Life Point Health)	Nursing/AH	Clinical Experience	$0.00		6/27/2016	6/26/2021	
105628	Clinical Affiliation	Center Hill Medical PLLC	Nursing/AH	Clinical Experience	$0.00		6/27/2016	6/26/2021	
105634	Clinical Affiliation	Tenn. Dept.Mental Health & Substance Abuse Svcs	Nursing/AH	Clinical Experience	$0.00		8/1/2016	7/31/2021	
105636	Clinical Affiliation	Family Care Center	Nursing/AH	Clinical Experience	$0.00		6/28/2016	6/27/2021	
105638	Clinical Affiliation	HCA Health Svcs TN dba TriStar Summit Med Ctr	Nursing/AH	Clinical Experience	$0.00		6/28/2016	6/27/2021	
105639	Clinical Affiliation	Athens Women's Clinic - BrittanyWare	Nursing/AH	Clinical Experience	$0.00		8/21/2016	12/31/2016	
105640	Clinical Affiliation	Prudent Medical Associate	Nursing/AH	Clinical Experience	$0.00		6/28/2016	6/27/2021	
105642	Clinical Affiliation	Nephrology Associates	Nursing/AH	Clinical Experience	$0.00		6/28/2016	6/27/2021	
105643	Clinical Affiliation	Physicians to Women, Inc.	Nursing/AH	Clinical Experience	$0.00		6/28/2016	6/27/2021	
105644	Clinical Affiliation	Ohio Health Center, Inc.	Nursing/AH	Clinical Experience	$0.00		6/28/2016	6/27/2021	
105653	Clinical Affiliation	Children's Clinic East	Nursing/AH	Clinical Experience	$0.00		8/1/2016	12/16/2016	
105657	Clinical Affiliation	DLP Haywood Regional Medical Center, LLC	Nursing/AH	Clinical Experience	$0.00		7/6/2016	7/5/2021	
105666	Clinical Affiliation	Juan M Garcia MD Health & Wellness Specialist	Nursing/AH	Clinical Experience	$0.00		7/15/2016	7/14/2021	
105667	Clinical Affiliation	Catawba Women's Center	Nursing/AH	Clinical Experience	$0.00		7/15/2016	7/14/2021	
105673	Clinical Affiliation	Covenant Healthcare for Women	Nursing/AH	Clinical Experience	$0.00		7/19/2016	7/18/2021	
105674	Clinical Affiliation	Northside Medical Professionals	Nursing/AH	Clinical Experience	$0.00		7/25/2016	7/24/2021	
105678	Clinical Affiliation	Three Rivers Comm. Health Group (Multiple Sites)	Nursing/AH	Clinical Experience	$0.00		7/25/2016	7/24/2021	
105687	Clinical Affiliation	Madisonville Primary Care Group	Nursing/AH	Clinical Experience	$0.00		7/28/2016	7/27/2021	
105688	Clinical Affiliation	Regional Kidney Care	Nursing/AH	Clinical Experience	$0.00		7/28/2016	7/27/2021	
105689	Clinical Affiliation	Glenn Carter MD	Nursing/AH	Clinical Experience	$0.00		7/28/2016	7/27/2021	
105692	Clinical Affiliation	Peter G Stimpson, MD	Nursing/AH	Clinical Experience	$0.00		7/29/2016	7/28/2021	
105693	Clinical Affiliation	Carlos and Parnell MD,PA	Nursing/AH	Clinical Experience	$0.00		7/29/2016	7/28/2021	
105699	Clinical Affiliation	East Tennessee Medical Associates	Nursing/AH	Clinical Experience	$0.00		8/3/2016	8/2/2021	
105711	Clinical Affiliation	Vickery Family Medicine	Nursing/AH	Clinical Experience	$0.00		8/11/2016	8/10/2021	
105715	Clinical Affiliation	Stones River Dermatology, PLC	Nursing/AH	Clinical Experience	$0.00		8/15/2016	8/14/2021	
105730	Clinical Affiliation	Sentef Medical Center	Nursing/AH	Clinical Experience	$0.00		8/23/2016	8/22/2021	
105741	Clinical Affiliation	H & M Health and Wellness	Nursing/AH	Clinical Experience	$0.00		8/26/2016	8/25/2021	
105577	Professional Service	Terrell Strayhorn - Diversity Conference Speaker	OESI	Speaker	$6,000.00		9/29/2016	9/30/2016	
105623	Dual Service	PSCC- Donnell King - mlearning and emerging technologies	OESI	Personnel	$1,500.00		7/18/2016	6/30/2017	

Contract ID	Contract Type	Contractor	Dept/Institution	Commodity	Yearly Amount	System-wide	Start Date	End Date	Competitive
105632	Dual Service	Southwest TN - Denise Malloy - mobilization consultant	OESI	Memo of Understanding	$9,750.00		7/18/2016	7/30/2017	
105633	Dual Service	TCAT Knoxville - Tim Blais - mlearning and mobilization	OESI	Memo of Understanding	$1,500.00		7/18/2016	6/30/2017	
105546	Hotel/Lodging Agreement	Doubletree by Hilton Chattanooga TN - Maxine Smith Fellows Dinner & Lodging	OESI	Lodging and Meeting Space	$9,898.69		9/13/2016	9/15/2016	
105654	Dual Service	TCAT Morristown- Dave Voss - TBR Mobile Repair Center	OESI	Memo of Understanding	$1,000.00		7/18/2016	6/30/2017	
105655	Dual Service	TCAT Morristown- Darren Aldred - Consulting Services for 3D Printing	OESI	Memo of Understanding	$1,500.00		7/18/2016	6/30/2017	
105669	Dual Service	WSCC- Jeff Horner -Implementation of Mobilization Initiatives	OESI	Memo of Understanding	$2,250.00		7/18/2016	6/30/2017	
105670	Dual Service	WSCC- Angela Darlene Smith - mlearning	OESI	Memo of Understanding	$1,000.00		7/18/2016	6/30/2017	
105671	Dual Service	WSCC- Matthew Smith - mlearning	OESI	Memo of Understanding	$1,000.00		7/18/2016	6/30/2017	
105701	Professional Service	James Francisco Bonilla - Diversity Conference Speaker	OESI	Speaker	$3,705.00		9/28/2016	9/28/2016	
105704	Professional Service	Chicora Martin - Diversity Conference Speaker	OESI	Speaker	$2,000.00		9/29/2016	9/29/2016	
105731	Professional Service	Farah Bennani - Emerging Technologies Symposium	OESI	Consulting	$2,500.00		10/4/2016	10/15/2016	
105732	Professional Service	Jeffrey Powell - Emerging Technologies Symposium	OESI	Consulting	$2,500.00		10/4/2016	10/15/2016	
105733	Professional Service	Michael Abbiatti - Emerging Technologies Symposium	OESI	Consulting	$3,500.00		10/4/2016	10/15/2016	
105734	Professional Service	John Falchi - Emerging Technologies Symposium	OESI	Consulting	$3,500.00		10/4/2016	10/15/2016	
105735	Professional Service	John Shoemaker - Emerging Technologies Symposium	OESI	Consulting	$2,500.00		10/4/2016	10/15/2016	
105736	Professional Service	George Saltsman - Emerging Technologies Symposium	OESI	Consulting	$3,500.00		10/4/2016	10/15/2016	
105737	Professional Service	Phylise Banner - Emerging Technologies Symposium	OESI	Consulting	$3,500.00		10/4/2016	10/15/2016	
105746	Professional Service	Michael Mills - Emerging Technologies Symposium	OESI	Consulting	$2,500.00		10/4/2016	10/15/2016	
100753	Amendment to Existing Agreement	Canteen Dining Services dba Five Star Food Service	PSTCC	Other - Services	$63,000.00	yes	7/1/2016	6/30/2017	yes
100785	Amendment to Existing Agreement	Validis Resources	PSTCC	Other - Services	$450,000.00	yes	7/1/2016	6/30/2017	yes
104870	Amendment to Existing Agreement	Dynamic Security, Inc.	PSTCC	Other - Services	$450,000.00		7/1/2016	6/30/2017	yes
105001	Amendment to Existing Agreement	US Bank	PSTCC	Banking Services	$5,000.00		7/15/2016	7/14/2017	yes
105696	Service Agreement	Abseco Cleaning Services	PSTCC	Custodial Services	$100,000.00		8/15/2016	8/16/2017	yes
105697	Service Agreement	Knox Blount Maintenance Inc.	PSTCC	Custodial Services	$325,000.00		8/15/2016	8/16/2017	yes
102491	Amendment to Existing Agreement	TTU - Marketing	RODP	Marketing	$692,590.00		9/1/2016	8/31/2017	
102666	Amendment to Existing Agreement	EBSCO Publishing - HW Wilson	RODP	Computer Software License	$158,386.00	yes	7/1/2016	6/30/2017	yes

Contract ID	Contract Type	Contractor	Dept/Institution	Commodity	Yearly Amount	System-wide	Start Date	End Date	Competitive
102925	Amendment to Existing Agreement	BocaVox, LLC	RODP	Computer Software License	$420,000.00		1/1/2016	12/31/2016	yes
105108	Amendment to Existing Agreement	Four-D Software, Inc., dba Medatrax, Inc.	RODP	Computer Software	$6,000.00		9/1/2016	8/31/2017	
105683	Revenue	MTSU Bookstore	RODP	Other - Services	$75,000.00		8/1/2016	7/31/2017	
102650	Amendment to Existing Agreement	American Paper & Twine Company, Inc.	TBR	Other - Goods	$1,900,000.00	yes	8/1/2016	7/31/2017	yes
104168	Amendment to Existing Agreement	Kelly Services, Inc.	TBR	Other - Services	$2,000,000.00	yes	9/1/2016	8/31/2017	yes
104866	Amendment to Existing Agreement	Staples Contract & Commercial, Inc.	TBR	Office Supplies	$22,000,000.00	yes	7/1/2016	6/30/2017	yes
105284	Amendment to Existing Agreement	Everfi, Inc. Student	TBR	Computer Software	$217,500.00		1/1/2016	6/30/2017	yes
105629	Service Agreement	Education Advisory Board	TBR	Other - Services	$727,677.00		6/1/2016	6/20/2021	
105677	Service Agreement	Five Star Food Service	TBR	Catering	$10,000.00		7/15/2016	9/14/2021	yes
105702	Dual Service	TCAT Knoxville	TBR	Other - Services	$90,466.00		8/15/2016	8/14/2017	
105751	License Agreement	The Chronicle of Higher Education	TBR	Other - Services	$51,020.00	yes	10/1/2016	9/30/2021	
105650	Grant Agreement	Department of Labor and Workforce Development	TCAT Athens	Grant	$1,138,326.00		7/1/2016	6/30/2017	
105682	Lease Agreement	Chattanooga Housing Authority	TCAT Athens	Lease of Space	$27,554.00		8/1/2016	6/30/2017	
105562	Use of Facilities	TN Department of Safety	TCATS Dickson	Other	$0.00		7/1/2016	6/30/2017	
105602	Lease Agreement	Tennessee Department of Transportation	TCATS Dickson	Other	$22,100.00		6/13/2016	6/13/2030	
105548	Lease Agreement	Tri-County Career & Technical Education Center	TCATS Hartsville	Lease of Space	$1.00		7/1/2016	6/30/2017	
105648	Grant Agreement	TN Department of Labor and Workforce Development	TCATS Knoxville	Grant	$1,957,493.00		7/1/2016	6/30/2017	
105706	Grant Agreement	Tennessee Department of Labor	TCATS Knoxville	Grant	$100,000.00		7/1/2016	6/30/2017	
105612	Clinical Affiliation	K-V-T Food Stores, Inc.	TCATS Livingston	Clinical Experience	$0.00		4/1/2016	3/30/2017	
105680	Professional Service	Jani King of Memphis	TCATS Memphis	Custodial Services	$110,813.52		8/1/2016	7/31/2017	yes
105489	Use of Facilities	Walters State Community College	TCATS Morristown	Lease of Space	$0.00		4/1/2016	6/30/2022	
105571	Revenue	Department of Education	TCATS Nashville	Personnel	$226,000.00		7/1/2016	6/30/2017	
103460	Amendment to Existing Agreement	National Coalition of Certification Centers	TCATS Office	Memo of Understanding	$27,000.00		9/1/2016	8/31/2017	
105569	Professional Service	Jackson State Community College - host institution for TCATS	TCATS Office	Other - Services	$429,000.00		7/1/2016	6/30/2017	
105626	Dual Service	TCAT Jackson-Carol Tomlinson	TCATS Office	Teaching	$7,360.80		9/1/2016	8/31/2017	
105647	Clinical Affiliation	Covenant Health	TCATS Office	Clinical Experience	$0.00		6/1/2016	5/31/2021	
105594	Lease Agreement	Crockett County	TCATS Ripley	Lease of Space	$1.00		5/25/2016	5/25/2021	
101317	Amendment to Existing Agreement	Southern Connections Catering, Inc.	TCATS Shelbyville	Catering	$6,300.00		7/1/2016	6/30/2017	yes
102146	Amendment to Existing Agreement	Landscape Services, Inc.	TSU	Landscaping	$22,660.00		7/1/2016	9/30/2016	yes
105726	Service Agreement	Brightview Landscapes LLC	TSU	Landscaping	$286,120.00		10/1/2016	9/30/2017	yes
103116	Service Agreement	Huron Consulting Services, LLC	TTU	Other - Services	$1,389,855.00		9/15/2016	9/14/2017	yes
105649	Professional Service	Tennessee Tech University Foundation	TTU	Foundation Duties	$0.00		7/1/2016	6/30/2036	
101276	Amendment to Existing Agreement	City of Memphis	UOM	Other	$856,500.00		7/16/2009	1/1/2017	
104121	Purchase Agreement	AT&T	UOM	Telecommunications Services	$798,000.00	yes	7/1/2016	6/30/2017	yes

Contract ID	Contract Type	Contractor	Dept./Institution	Commodity	Yearly Amount	System-wide	Start Date	End Date	Competitive
105617	Service Agreement	Avaya, Inc.	UOM	Telecommunications Services	$339,565.62	yes	7/1/2016	6/30/2021	yes
105686	Service Agreement	Short's Travel Management	UOM	Travel	$5,000,000.00	yes	8/1/2016	6/30/2021	yes
105695	Service Agreement	AirFax-Airline Marketing Associates	UOM	Travel	$401,028.00		10/13/2016	11/18/2016	yes
105707	Purchase Agreement	Pomeroy IT Solutions	UOM	Computer Hardware and Peripherals	$1,021,306.57		9/1/2016	8/31/2017	yes
105586	Cooperative Agreement	Volunteer State College Foundation	VSCC	Foundation Duties	$0.00		7/1/2016	6/30/2017	
198	TOTAL								
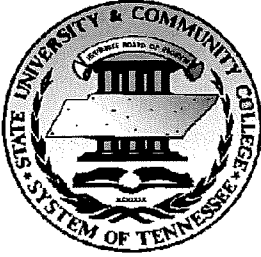
Tennessee Board of Regents

1415 Murfreesboro Road – Suite 350 – Nashville, Tennessee 37217-2833
(615) 366-4400   FAX (615) 366-4464

MEMORANDUM

To: Members of the Tennessee Board of Regents

From: James D. King, Vice Chancellor for the Tennessee Colleges of Applied Technology

CC: David Gregory, Chancellor

Date: July 22, 2016

Re: Tennessee Colleges of Applied Technology- 14 Day Process

In order to respond rapidly to the training needs, a resolution delegating authority to the Chancellor to approve Tennessee College of Applied Technology programs was proposed and approved during the March 2009 Board Meeting. This resolution allows for new program proposals and modifications to be forwarded to the Board for review for 14 days. Once reviewed, the Board will delegate authority to the Chancellor to approve the proposals submitted unless objections are voiced by the Board. Letters will be sent to the appropriate institution to authorize implementation of the proposed action. The approved programs will be reported to the Board in the quarterly interim action reports.

Attached you will find a proposal summary submitted by the Tennessee Colleges of Applied Technology-Crossville. The institution proposes to add adult students to the Early Childhood Education program for the fall 2017 term. TBR staff members and I have reviewed this proposal and recommend approval. In accordance with TBR *Policy: 2:01:02:00, Vocational Program Review and Approval,* this information is provided for your consideration.

This proposal is submitted for your consideration in response to the requirements of our accreditation board.

If you have questions or concerns that would require this proposal to go before the full Board at the next quarterly meeting, please contact Dr. Carol G. Puryear by **Wednesday, August 10, 2016** by email at carol.puryear@tbr.edu. The proposed academic actions will be approved through delegated authority by the Chancellor unless a concern is identified within this 14-day period.

Thank you for your continued support and commitment to the Tennessee Colleges of Applied Technology.

JDK:cgp

INSTITUTION:	Tennessee College of Applied College – Crossville
PROPOSAL:	TCAT Crossville proposes the implementation of an Early Childhood Education Program (ECE). This program prepares students for employment in pre-kindergarten, daycares, and potentially their own daycare operation. Graduates seeking to continue their education can receive credit once they earn their certification. Secondary students can receive post-secondary credit through dual enrollment. The program will be 1296 clock hours.
EFFECTIVE DATE:	September 2016
OBJECTIVES:	The goal of this program is to provide adult students with academic instruction to gain the education necessary to become an assistant or, in some cases, a lead teacher in pre-school programs. Each student will gain valuable practical experience as an intern working directly with young children.

The program will offer the following opportunities to adult students:

- Provide a diploma program for Early Childhood Education;
- Provide a credential enabling graduates to obtain employment in a childcare facility or operate their own;
- Receive valuable hands on training in a campus operated daycare as well as internships in commercial daycares; and
- Improve the economic development opportunities in TCAT's service area by meeting a need identified in the Horizon Initiative.

NEED:	As part of the Horizon Initiative data revealed a need for more childcare opportunities to support young workers in the Cumberland County Area. Many people surveyed cited the lack of daycare options as the reason for their inability to work or hold a job. Local businesses cited the lack of daycare options as a hindrance to filling open positions and creating a high turnover rate. The local Chamber of Commerce and City governments recognizing this need have submitted letters of support for the program. Currently TCAT Crossville offers an ECE program to secondary students. TCAT Crossville operates a daycare (Campus Kids Corner) for children 3-5 years old as a training lab.

PROJECTED ENROLLMENT:	Year	Enrollment	Completers
	1	10	8
	2	15	13
	3	20	18

PROJECTED COSTS:		
	Salaries	$ 75,000 /yr.
	Supplies	$ 7,500 /yr.
	Equipment	$ 0

NEW FACULTY NEEDED: Currently there is one full time faculty on staff and no new position is needed for the program. Compensation for this position including benefits is approximately $75,000. There may be some need for adjunct instructors depending upon the size of the class.

FACILITIES: The campus currently has a secondary ECE program and those facilities will be used for the adults as well. The daycare is self-funded through child care revenue collected. Eventually the program could relocate to a community supported location.

ACTION REQUIRED: Staff recommends approval.

THE UNIVERSITY OF
MEMPHIS.

MEMORANDUM

To: Dale Sims, Vice Chancellor for Business and Finance

From: David Zettergren, Vice President for Business and Finance

Date: July 12, 2016

Re: University of Memphis Exception Request from Discounted Dual Enrollment Rate

At the June Quarterly Board meeting, the Board approved a discounted dual enrollment rate of $33 for those dual enrollment students enrolled in greater than 12 hours; however the board allowed for the Chancellor to consider, and grant where appropriate, exceptions to this discounted rate.

The University of Memphis would like to request an exception to this discounted rate. Although in ten years, we have never had a dual enrollment student take more than 9 hours in one semester, this change cannot be supported in our current fee assessment mechanism. We currently assess dually enrolled students' fees by a course attribute which overrides all the fee rules and charges them per hour with the reduced rate and no program service fees. This mechanism will not accommodate the discounted rate over twelve hours. We request that we not be included in this further reduced rate structure.

If exclusion is granted and there is ever a situation where we are apprised of a student enrolled in greater than 12 hours, we agree to scholarship the difference between the full dual enrollment rate and the discounted dual enrollment rate (20% of the full dual enrollment rate) for hours exceeding 12.

Please consider this request and let me know if you wish to discuss.

Recommended:

_____   7/15/16
Dale Sims, Vice Chancellor for Business and Finance   Date

Approved:

_____   7-18-16
David Gregory, Chancellor   Date

TENNESSEE BOARD OF REGENTS

Office of Business & Finance

1415 Murfreesboro Road, Suite 346 | Nashville, TN 37217-2833| Phone 615.366.3921 | Fax 615.366.2246 | www.tbr.edu

MEMORANDUM

To: Chancellor David Gregory

From: Dale Sims

Date: July 12, 2016

Re: University of Memphis R-250 Plan Modifications

As part of their request on FY 2016-17 maintenance fees and tuition, the University requested two adjustments to the R-250 Tuition plan approved for UoM. You will recall that the Board delegated authority to the Chancellor to consider such adjustments. The requested adjustments are:

1. Under the R-250 Plans, the out of state tuition rates are to equal the state appropriation per FTE for the preceding year. The University requests approval of the following rates based upon the actual FY 2015-16 state appropriation per full-time equivalent student of $5,996:
   - Undergraduate 250-R Rate: $250 per hour with a cap at 12 hours per semester (annual charge of $6,000); and
   - Graduate 250-R Rate: $300 per hour with a cap at 10 hours per semester (annual charge of $6,000).

2. Expand application of the currently approved R-250 Plan to also include Law students. This action would be consistent with prior action to include graduate students within the R-250 Plan. It is proposed that the out of state tuition for the law school be capped at 11 hours, consistent with the existing law school maintenance fee cap (at 11 hours). Further, the law school R-250 Rate would be calculated in the same manner as for undergraduate and graduate students, again, to be capped at 11 hours. Students eligible for this rate are defined as admitted students who have a permanent address that is located within a county that is within a 250 mile radius of the University of Memphis, who do not currently qualify for the Border County classification or other in-State residency classification.

Austin Peay State University | East Tennessee State University | Middle Tennessee State University | Tennessee State University | Tennessee Technological 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| Nashville State Community College | Northeast State Community College | Pellissippi State Community College | Roane State Community College

Southwest Tennessee Community College | Volunteer State Community College | Walters State Community College | The Tennessee Technology Centers

- Based on the FY 2015-16 state subsidy per FTE student at UoM, the R-250 rate would be $273 per credit hour (annual charge of $6,006).

I recommend approval of these requests. Please let me know if you wish to discuss.

Approved:

_____   7-15-16
Chancellor David Gregory   Date

c.   Renee' Stewart, TBR
        Jeanie Smith, UoM

REPORT OF THE COMMITTEE ON WORKFORCE DEVELOPMENT

September 16, 2016

The Committee on Workforce Development met in regular session on September 15, 2016, on the campus of Chattanooga State Community College.

As the first item of business, Vice Chancellor Warren Nichols presented to the Committee a report on Community College Graduates: Job Placement Rates and First-Time Licensure Rates.

As the next item business, the Committee approved the following Tennessee College of Applied Technology program proposals and academic actions presented by Vice Chancellor James King:

- Implementation of an Industrial Maintenance-Mechatronics program at TCAT-Livingston to be located at the Cookeville Higher Education Center;

- Implementation of a Practical Nursing program at TCAT-Livingston to be located at the Cookeville Higher Education Center;

- Implementation of a Welding Technology program at TCAT-Livingston to be located at the Cookeville Higher Education Center;

- Implementation of a Welding Technology program at TCAT-McKenzie to be located at the Adult Education Building in Dresden, TN;

- Inactivation of the Gas Metal ARC program at TCAT-Jacksboro;

- Inactivation of the Industrial Electricity-Electrician program at TCAT-Jacksboro;

- Inactivation of Rx Electrocardiography, Rx Grant Emergency Medical Dispatch, and Rx Patient Care Technician at TCAT-Nashville;

- Inactivation of Automotive Training Education at TCAT-Nashville;

- Establishment of a Certified Nursing Assistant dual enrollment program for Columbia Central, Mt. Pleasant, and Spring Hill High Schools;

- Establishment of a Call Center Support Specialist dual

enrollment course at Mt. Pleasant High School;

- Establishment of a Residential Construction Technology dual enrollment program at Columbia Central High School and Mt. Pleasant High School;

- Changing the certificates approved in June 2016 for TCAT-Livingston to diplomas in the Administrative Office Technology program, which include the Medical Specialist Diploma and Legal Administrative Assistant Diploma;

- Addition of adult students to TCAT-Crossville's Early Childhood program;

- Inactivation of HVAC-R at Pulaski at the Northfield Instructional Service Center;

- Offering dual enrollment Welding at Newbern to be located at Dyer County and Lake County High Schools;

- Readjustment of the Health Information Technology program statewide by adding 70 hours to Intro to Medical Insurance and Combining Keyboarding and Intro to Computers to one course of 90 hours;

- Inactivation of the Certified Nursing Assistant program at Paris; and

- Offering Certified Nursing program at Livingston to be located at the Cookeville High Education Center.

A motion was made by Regent Griscom and seconded by Regent Smith to approve the program proposals and academic actions. The motion carried by voice vote.

As the last of business, the Committee received a presentation regarding national awards and recognitions received during the 2016 SkillsUSA National Leadership and Skills Conference. Vice Chancellor King opened with an introduction to the SkillsUSA framework. SkillsUSA has an impact on the lives of America's future workforce through the development of personal, workplace and technical skills that are grounded in academics. Next, Dr. Tom Murray, Director of Marketing, with Snap-on Industrial, explained why SkillsUSA is important to business and industry and the development of the future workforce. Finally, SkillsUSA State President Molly Martin, shared with the Committee the Tennessee SkillsUSA Annual Report.

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

Respectfully submitted,

COMMITTEE ON WORKFORCE DEVELOPMENT

_____

Danni B. Varlan, Chair

REPORT OF THE
COMMITTEE ON ACADEMIC POLICIES AND PROGRAMS

September 16, 2016

The Committee on Academic Policies and Programs met in regular session on September 15, 2016. The meeting was held at Chattanooga State Community College in Chattanooga, Tennessee. A quorum was present.

Item 1. The Board received a recommendation for the approval of the establishment of a bachelor of arts/bachelor of science degree at: Middle Tennessee State University, the Bachelor of Arts/Bachelor of Science in Religious Studies. Regent Russell moved to approve the new program and Regent Prescott provided a second. The new program was approval by voice vote.

Item 2. The Board reviewed revision to Policy: 2:01:00:04: Awarding of Credits Earned through Extra-Institutional Learning to Community Colleges and Universities. Regent Prescott moved to approve the revisions and Regent Varlan provided a second. The policy change was approved by voice vote.

Item 3. Vice Chancellor for Academic Affairs, Dr. Tristan Denley, presented the annual accreditation report which provided information on all institutional accreditation activities, program accreditations as well as non-accreditable programs that go through either the Program Review or the Academic Audit process. This was an information item and no action was required.

Item 4. The Board reviewed a graduation report that provided graduation counts for 2015-16 by institution and award level. No action by the Committee was required for this item.

Item 5. The Board reviewed a preliminary fall enrollment report with enrollment figures and trends at TBR universities and community colleges for fall semester 2016. This was an information item and no action was required.

Item 6. The Board heard a report on Academic Affairs initiatives. Vice Chancellor Denley gave an update on the impact of system-wide student success initiatives.

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

Respectfully submitted,
COMMITTEE ON ACADEMIC POLICIES
AND PROGRAMS

_____

Bob Thomas
Committee Chair

TENNESSEE BOARD OF REGENTS
Committee on Audit

August 30, 2016
AGENDA

I. **CONSENT AGENDA (Tammy Birchett)**
   a. **Review of Risk Assessments for Universities and Community Colleges – Enterprise-wide**
   b. **Review of Risk Assessments for Universities and Community Colleges – Indicated Major Processes**

II. **IMPACT OF THE FOCUS ACT ON INTERNAL AUDIT FUNCTIONS (Chancellor David Gregory, Tammy Birchett)**

III. **INFORMATIONAL REPORTING (Tammy Birchett)**
   a. **Review of Comptroller's Office Audit Reports**
   b. **Update of Corrective Actions on Performance Audit Findings**
   c. **Review of Internal Audit Reports**

IV. **REVIEW OF INTERNAL AUDIT YEAR-END STATUS REPORTS FOR FISCAL YEAR 2016 (Tammy Birchett)**

V. **REVIEW OF INTERNAL AUDIT PLANS FOR FISCAL YEAR 2017 (Tammy Birchett)**

VI. **REVIEW OF INTERNAL QUALITY ASSURANCE REVIEWS (Tammy Birchett)**

VII. **NON-PUBLIC EXECUTIVE SESSION (Tammy Birchett)**

Tennessee Board of Regents
Committee on Audit

DATE: August 30, 2016

AGENDA ITEM: **Review of Risk Assessments for Universities and Community Colleges – Enterprise-wide**

PRESENTER: Tammy Gourley

ACTION REQUIRED: Voice Vote

STAFF'S RECOMMENDATION: Accept Report

BACKGROUND INFORMATION:

The Committee will review and consider for approval the updated enterprise-wide risk assessments for the universities, community colleges and TBR system office. The TBR risk assessment process started in 2006 and calls for management to update the enterprise risk assessments annually. The Tennessee Board of Regents and its universities and community colleges will assess the risks of all identified major processes over a three-year period, with at least one-third of the major processes assessed annually. This submission represents the third year in the current three-year cycle. A legend is included as the first page to assist with the review of the enterprise-wide risk footprints.

As part of this annual analysis, each institution's president provided a letter to the Audit Committee acknowledging responsibility for the operations and giving their opinion that the risk assessment was sufficiently comprehensive for the areas reviewed and supports the conclusions reached during the assessment. Each institution's internal auditor performed a limited review of the documents concluding on the adequacy of the extent of coverage, conclusions reached and level of documentation supporting the assessment.

The following descriptions explain the two levels of risk analysis currently used by TBR institutions. For each perspective, management considers the risks identified for their potential impact on the institution and likelihood of occurrence, using factors of high, moderate or low, resulting in a risk factor that helps to rank the risks by significance.

Enterprise-wide perspective—a high level view of enterprise risk, organized by major activity areas, to give management an overview of risks and a road map for performing more in-depth activity-wide assessments. The enterprise-wide assessment is updated annually.

Activity-wide perspective—a more detailed analysis of risk within a major process (activity). Major processes usually consist of several sub-processes, where risks are assessed. This step is followed by an assessment of controls in place at the sub-process level to mitigate the risks. If indicated, corrective action steps are developed by management to improve controls. After this phase, management monitors the controls periodically to ensure controls are in place. All major processes must be reviewed within a three year cycle.

The May 2016 enterprise-wide risk assessments for the universities, community colleges and the system office are presented in this section.

Tennessee Board of Regents
Risk Assessment Footprint Legend

Risk Ranking Characteristics

Impact - Effect on the achievement of goals and objectives

H	High	= Showstopper/Cease operations for a period of time
M	Medium	= Inefficient or extra work
L	Low	= No effect

Probability - Likelihood of a risk occurring

H	High	= Will happen frequently
M	Medium	= Will happen infrequently
L	Low	= Will seldom happen

Risk Measurement/Outcome

HH, HM	🟥	= Extensive Risk Management & Considerable Risk Management (all Levels of Control* plus a traditional audit)
HL, MH	🟨	= Manage and Monitor (all Levels of Control but no traditional audit)
MM, ML, LH	🟩	= Monitor (only Execution Controls & Supervisory Controls)
LM, LL	⬜	= Accept (accept the risk and have no controls)

Use for Risk Management Plan

HH, HM	🟥	Audit work should be performed and the Division Director should perform the oversight controls to ensure that supervisory & execution controls are working.
HL, MH	🟨	The Division Director (or a designee) should perform oversight controls to ensure that the supervisory and execution controls are working.
MM, ML, LH	🟩	Unit heads reporting to the Division Director should perform oversight function to see that supervisory and execution controls are working.
LM, LL	⬜	Unit heads should ensure they are using supervisory controls to monitor the execution controls in their area.

Austin Peay State University
Enterprise Wide Risk Assessment
May 2016

#	ACTIVITIES		RISKS 1		2		3		4		5		6		7
1	Physical Plant	HM	Aging infrastructure	HM	Equipment failure	HL	Catastrophic disaster	HL	Fire	HL	Loss of key control	HL	Sinkholes collapse	MH	Failure to comply with Safety and Health regulations
6	Financial Management	HL	Failure to accurately and timely bill revenue sources.	HL	Improper or fraudulent significant payment (items $5,000 or greater)	HL	Long term loss of system, building and/or records	HL	Long term loss of system, building and/or records.	MH	Non-compliance with payroll laws (fair labor standards, IRS deposits, etc.)	MH	Employee Error	MH	Purchasing Fraud
4	Institutional Support	HL	Failure to develop, implement and communicate a strategic plan that links goals and objectives to the institution's mission and assigns	HL	Failure to establish and communicate an organizational vision and mission statement	HL	False advertising or misinformation	MH	Failure to follow federal and state employment laws	MH	Student models in poor standing	MM	Breach of information and misinformation on APSU website	MM	Breach of NCAA rules of marketing
7	Student Services	HL	Inadequate security of student records	HL	Inflated/deflated enrollment numbers	MH	Budget constraints that affect recruiting, operating and staffing	MH	Inadequate space for student activities	MH	NCAA rule violation	MM	Academic misrepresentation	MM	Access by unauthorized individuals
2	Instruction and Academic Support	MH	Failure to include academic units in resource allocation	MH	Failure to submit reports in a timely manner	MH	Inadequate or ill-defined measurement / assessment of student learning outcomes	MH	Inadequate record-keeping	MH	Inadequate training of students in technology	MH	Lack of accurate academic reporting	MH	Lack of effective schedule management
8	Research	MH	Error in pre or post award	MH	Inattention by PI to financial obligations of grant	MM	Failure to control laboratory access	MM	Failure to meet OSHA standards	MM	Fraudulent time and effort reporting	MM	Improper storage or disposal of hazardous laboratory materials	MM	Inaccurate time and effort reporting
5	Ancillary & Auxiliary Enterprises	MM	Customer Service Issues	MM	Mail Distribution Errors	MM	Repair Issues	MM	Stocking Issues	ML	Adoption Issues	ML	Emergency Procedures Not Followed	ML	Equipment Failure
3	Information Technology	MM	Data corruption	MM	Failure to license technologies/software	MM	Losing access to internet	MM	Partial network shutdown	MM	Process does not run correctly	MM	Processes run slowly	MM	Security breach

Austin Peay State University
Enterprise Wide Risk Assessment
May 2016

#	ACTIVITIES	8		9		10		11		12		13		14	
1	Physical Plant	MH	Inaccurate mapping of infrastructure	MH	Lack of storage space	MH	Outdated infrastructure	MM	Antiquated equipment	MM	Antiquated vehicles and equipment	MM	Chemical exposure	MM	Custodial Services performing inadequately
6	Financial Management	MM	Appropriate approvals are not documented for grant/contract purchases.	MM	Capital assets/controlled items are acquired by university departments and are improperly recorded.	MM	Data is improperly created, altered or deleted.	MM	Enrollment and registration processes do not provide appropriate tracking and processing of tuition and fees	MM	Erroneous financial transaction	MM	Failure by department to deposit cash in a timely manner	MM	Failure to follow APSU, State and TBR Policy and Procedures
4	Institutional Support	MM	Disseminating inaccurate information	MM	Failure of a vendor or staff to meet a deadline	MM	Failure to cultivate positive relationships with government, community, businesses and industries	MM	Failure to follow established policies and procedures	MM	Failure to maintain a safe/clean facility	MM	Failure to monitor and enforce trademark rights	MM	Failure to prevent loss or damage to University property
7	Student Services	MM	Breach of confidentiality	MM	Campus unaware of services	MM	Equipment failure/playground injuries	MM	Failure to be ADA compliant	MM	Failure to enforce policy and procedure	MM	Failure to establish restricted access to housing	MM	Failure to maintain/ upgrade facilities
2	Instruction and Academic Support	MH	Lack of ongoing faculty development for new course content and technologies	MH	Lack of oversight of faculty recruitment	MH	Lack of standardization in tenure, promotion and retention criteria	MH	Lack of standardization of learning outcomes	MH	Lack of technical support	MH	Lack of training and monitoring of adjunct faculty	MH	Poor classroom utilization
8	Research	MM	Insufficient training or lack of access to financial reporting system	ML	Attacks or vandalism of research facilities	ML	Conflict of interest	ML	Emotional or physical injury to staff, students or subjects	ML	Failure to bill all costs	ML	Failure to care for animals	ML	Failure to comply with institutional policy
5	Ancillary & Auxiliary Enterprises	ML	Failure in Customer Service	ML	Failure of vendors to deliver food products .	ML	Failure to comply to established health codes	ML	Failure to investigate and resolve all complaints	ML	Failure to maintain clean and safe facilities	ML	Inadequate staffing to serve all students	ML	Ineffective marketing and public relations
3	Information Technology	ML	Failure to comply with university policies and state and federal regulations	ML	Full network shutdown	ML	Illegal use of campus computing resources	ML	Inability to keep up with growth and trends	ML	Inability to recover from major catastrophic events	ML	Inadequate virus protection	ML	Unable to restore data from backup

Austin Peay State University
Enterprise Wide Risk Assessment
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#	ACTIVITIES		15		16		17		18		19		20
1	Physical Plant	MM	Data entry error- insurance	MM	Data entry error- inventory	MM	Exposure to chemicals	MM	Failure to comply with EPA regulations, federal, state and local codes	MM	Failure to follow lab safety practices	MM	Failure to follow policies and procedures
6	Financial Management	MM	Improper 1099 reporting	MM	Improper classification or recording in accordance with accounting standards	MM	Inadequate documentation of expenses	MM	Lack of or inefficient transaction reporting systems	MM	Revenue not received due to inadequate collection process.	MM	Temporary electronic financial management system failure.
4	Institutional Support	MM	Failure to protect and maintain brand integrity	MM	Failure to provide adequate training for public safety staff	MM	Failure to provide safe conditions for stakeholders while in attendance at APSU sponsored events	MM	Failure to recognize capabilities, contributions, and accomplishments	MM	Failure to respond to legal process in a timely fashion	MM	Failure to timely respond to new trends in higher education
7	Student Services	MM	Failure to provide accurate and timely information to students	MM	Fraud	MM	Inability to respond to student needs	MM	Inadequate crisis intervention policy	MM	Inadequate or insufficient staffing	MM	Inefficient admission process
2	Instruction and Academic Support	MH	Unauthorized access to online databases (restricted access due to license agreements)	MH	Violation of copyright protections	MM	Discontinuity between student instruction and preparedness for the workforce and global society	MM	Failure to meet established student support standards	MM	Failure to provide relevant information in a timely manner	MM	Failure to submit complete reports
8	Research	ML	Failure to follow state and federal regulatory guidelines	ML	Failure to obtain proper permits	ML	Failure to pursue copyrights, patents or trademarks	ML	Failure to receive IRB or ACUC approval	ML	Failure to submit through grants office	ML	Fraudulent and/or misappropriated equipment purchases
5	Ancillary & Auxiliary Enterprises	ML	Maintain website	ML	Natural Disasters	ML	No power	ML	Not applying U.S. Postal Regulations	ML	Poor Quality of Work	ML	Poor Work Environment
3	Information Technology	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a

East Tennessee State University
Enterprise Risk Footprint
May 2016

#	ACTIVITIES	RISKS 1	2	3	4	5	6	7	8
1	Health Affairs/COO & Academic Support (Including Grad Studies)	HH Lack of adequate resources	HM Failure to maintain appropriate confidentiality	HM Inappropriate allocation of resources	HM Inability to recruit and/or retain qualified faculty	HM Improper or incorrect data entry	HM Inadequate supervision of students (including out of state medical rotations)	HM Inadequate preparation of graduates	HM Infectious exposure
3	Facilities	HH Lack of emergency preparedness planning	HH Reduced or Inadequate funding	HH Inappropriate allocation of resources	HM Aging infrastructure & unhealthy environment	HM Inadequate master planning	HM Terrorism and/or Natural Disasters	HL Lack of or Inadequate campus facilities maintenance & security	HL System failures
2	President	HH Lack of adequate resources	HM Failure to identify and/or report fraud, waste, and abuse	HM Inadequate strategic planning and alignment of budgets	HM Inadequate decision making information	HM Inappropriate allocation of resources	HL Conflict of interest	HL Inadequate departmental communications	MH Non-compliance with established policies & procedures (ETSU, fed, state, athletic conference and NCAA etc.)
4	Provost/Academic Affairs Instruction & Academic Support (Including Grad Studies)	HH Lack of adequate resources	HM Inadequately prepared graduates	HM Lack of adequate safety training in labs and instructional areas	HL Failure to deliver scheduled courses	HL Failure to meet accreditation standards	HL Inadequate curriculum	HL Loss of records (security)	HL Poor instruction
5	Technology Support- OIT & eLearning	HH Failure to follow Code of Ethics and acceptable user policy	HH Inadequate disaster recovery and back system	HM Failure to follow appropriate ETSU, fed, and state regs	HL Inability to deliver on and off campus instruction	HL Inappropriate allocation of resources	MH Lack of equipment accountability & inventory control (including disposal)	MH Failure to keep technology current systems	MM Inappropriate balance of security and functionality
7	Financial Management (including COM, F&A, Auxiliaries Management and Foundation Accounting)	HH Non-compliance with Federal/State laws, regulations, and reporting	HM Lack of or misappropriation of resources	HL Unavailability of payment and/or financial system	MH Misclassification of financial information	MH Inadequate emergency response	MH Inadequate state funding	MH Employee misconduct	MH Late payments to vendors
6	University Wide Student Services (including COM, COP, & Aux)	HH Inadequate funding or unanticipated costs	HM Inadequate communication with students	HL Lack of compliance with scholarship rules and regulations	MH Inadequate or incomplete admissions procedures	MH Errors in data entry	MH Failure to enforce student rules & regulations	MH Inappropriate use of funds (student, state, fed)	MM Failure to maintain adequate confidentiality
9	Research	HH Unallowable, unallocable, and/or unreasonable costs	HM Failure to follow Federal/State laws and regulations	HM Loss of research due to shut-down, suspension, or debarment of institution or investigator	HM Unsecured access to biohazards/radiation by untrained individuals	HM False statements/ certifications	MH Inaccurate or inflated budget	MM Decrease in resource funding	MM Inadequate or late reporting
8	Advancement and Alumni	HM Poor relationship & communication with donors	HL Confidentiality violations	HL Failure to follow donor directives	HL Failure to maintain accurate records	HL Lack of compliance with fed, state and ETSU policies and procedures	HL Misappropriation of donor funds	HL Poor investment decisions	MM Failure to exercise due diligence upon acceptance of gift

East Tennessee State University
Enterprise Risk Footprint
May 2016

#	ACTIVITIES	9	10	11	12	13	14	15	16
1	Health Affairs/COO & Academic Support (Including Grad Studies)	HM Lack of adequate safety training in labs, instructional, and clinical areas	HL Failure to meet accreditation standards	HL Inadequate curriculum	HL Poor instruction	MM Failure to adhere to appropriate policies & procedures	MM Inability of students to graduate on time	MM Inadequate advisement	MM Inadequate job performance
3	Facilities	MH Lack of quality transportation & parking planning	MH Utility Outages	HL Lack of adequate insurance coverage	MM Loss of or incomplete records	MM Inadequate staff training & pay	ML Accidents & injuries	ML Non-communication of problems	ML Poor construction project planning and management
2	President	MH Non-compliance with scholarship rules and regulations	MH Workplace violence	MM Inadequate or inappropriate benchmarking	ML Lack of compliance with open records laws	ML Lack of workplace civility & poor climate	- n/a	- n/a	- n/a
4	Provost/Academic Affairs Instruction & Academic Support (Including Grad Studies)	MH Improper data entry	MH Inability of students to graduate on time	MM Failure to adhere to appropriate policies & procedures	MM Failure to maintain appropriate confidentiality	MM Inadequate job performance	MM Inadequate supervision of faculty, staff, & students	MM Inappropriate faculty/staff/student behavior	MM Misleading or erroneous advisement
5	Technology Support-OIT & eLearning	MM Failure to respond appropriately to client needs	MM Inadequate training for campus users	MM Inadequate/inappropriate staffing (training & resources)	MM Inappropriate use of resources	- n/a	- n/a	- n/a	- n/a
7	Financial Management (including COM, F&A, Auxiliaries Management and Foundation Accounting)	MM Breach of overall security systems	MM Failure to monitor cash flows	MM Failure to obtain and distribute appropriate resources	MM Loss of or failure to maintain appropriate records	MM Lack of workflow communication	MM Inappropriate use of financial resources	MM Negligent hiring	MM Poor customer service
6	University Wide Student Services (including COM, COP, & Aux)	MM Improper financial management	MM Inadequate pre-enrollment counseling and academic advisement of students	ML Failure to address health issues or intervene in life threatening behavior	ML Inability to meet student demands	ML Failure to properly manage/supervise high risk student activities (on and off campus)	ML Unscheduled closures	ML Unethical or unprofessional behavior	- n/a
9	Research	MM Breach of data security	MM Noncompliance and/or misconduct	- n/a	- n/a	- n/a	- n/a	- n/a	- n/a
8	Advancement and Alumni	MM Lack of effective marketing	MM Inadequate training for campus users	ML Poorly planned events	- n/a	- n/a	- n/a	- n/a	- n/a

#	ACTIVITIES		17		18		19
1	Health Affairs/COO & Academic Support (Including Grad Studies)	MM	Inadequate supervision of faculty and staff	MM	Inappropriate faculty/staff/ student behavior	ML	Grade appeals
3	Facilities	LH	Radiation/Bio exposure in research labs	-	n/a	-	n/a
2	President	-	n/a	-	n/a	-	n/a
4	Provost/Academic Affairs Instruction & Academic Support (Including Grad Studies)	ML	Inadequate disclosure & consent related to student foreign travel	ML	Physical, mental or emotional injury in off-campus educational assignments	-	n/a
5	Technology Support-OIT & eLearning	-	n/a	-	n/a	-	n/a
7	Financial Management (including COM, F&A, Auxiliaries Management and Foundation Accounting)	LM	Lack of physical security	-	n/a	-	n/a
6	University Wide Student Services (including COM, COP, & Aux)	-	n/a	-	n/a	-	n/a
9	Research	-	n/a	-	n/a	-	n/a
8	Advancement and Alumni	-	n/a	-	n/a	-	n/a

#	ACTIVITIES	RISKS 1	2	3	4	5	6	7
5	Information Technology 33,34,35,36,37,53	HH External system intrusion	HH Inadequate staffing	HM Dependency on vendor provided services.	HM Employee error	HM Extended Loss of connectivity	HL Computer hardware failure	HL Extended Power outage
6	President's Office 11,26,29,31,32,38	HL Breach of confidentiality	HL Catastrophic incident at an athlethic event	HL Inadequate Monitoring of Funding Formula Measurements	HL Inadequate university business continuity plan	HL Poor tone at the top	MH Minor Student-Athlete injury	MM Contracts executed by unauthorized individuals or for unauthroirzed activities
1	Financial Management 7,8,9,12,13,14,15,16,17,19,20,21,24,27,28,39,40,41,42,43,44,45,57	HL Inadequate emergency preparedness and communications	MM Fraud, waste and abuse	MM Improper management of resources in support of university mission	MM Inadequate cash handling and management procedures for recording, management, custody of accounting of cash and cash equivalents	MM Inadequate communication and coordination between different areas of the university	MM Management practices fail to foster positive morale	MM Non-compliance with Payment Card lindustry (PCI) standards
3	University Provost 1,2,3,5,6,18,30,47,57	HL Academic Information Technology: Loss or misuse of information technology services	HL Failure to meet accreditation standards	MM Adademic Administration: Lack of appropriate instructional (learning and faculty office) space	MM Curriculum Development: Failure to adequately prepare students for the marketplace	MM Public Service: Lack of infrastructure to support faculty and student community service activities	MM Research and Sponsored Programs: Failure to comply wit federal and state guidelines related to sponsored research	ML Academic Personnel Management: Flawed implementation of University tenure and promotion policy
2	Student Services & Academic Support 4,10,20,23,24,25,45,48,49,50,51,52,57	MM Dissemination of incorrect or invalid information	MM Employee error	MM Failure to follow internal policy and procedure	MM Inadequate employee training	ML Extended power outage or other facilities shut-down	ML Failure to adequately assess risks of student activities	ML Failure to collect revenue
4	University Advancement 7,15,16,17,22,26,46,54,55	HL Comprimised data integrity and/or security	HL Failure to manage investment portfolio	HL Misplaced or misappropriated funds	MM Failure to follow safety procedures	ML Failure to manage public image	ML Improper donor transactions	ML Inadequate Resources
7	Marketing & Communications 7,16,17,44,54,56	HL Comprimised data integrity and/or security	HL Misplaced or misappropriated funds	MM Failure to adequately prepare documents for printing	MM Failure to follow safety procedures	ML Breakdown in communications of emergency preparedness	ML Failure to manage public image	ML Inadequate Resources

Middle Tennessee State Universtiy
Enterprise-Wide Risk Footprint
May 2016

#	ACTIVITIES		8		9		10		11		12		13		14
5	Information Technology 33,34,35,36,37,53	HL	Failure of system back up - loss of data	HL	Inadequate disaster recovery procedures	MH	Inability to compensate needed expertise	MM	Inadequate equipment	MM	Unauthorized access to data	ML	Compromised personal identification	ML	Inadequate internal controls
6	President's Office 11,26,29,31,32,38	MM	Employees may act unethically or illegally	MM	Failure to appropriately handle volatile personalities	MM	Inadequate communication	MM	Inadequate management of high risk areas	MM	Inadequate security and safety at athletic events	MM	Inappropriate student-Athlete public behavior	MM	NCAA violations
1	Financial Management 7,8,9,12,13,14,15,16,17,19,20,21,24,27,28,39,40,41,42,43,44,45,57	ML	Failure to address and properly respond to incidents involving the physical safety of the campus community	ML	Failure to maintain a safe and sanitary environment and minimize risks from communicable diseases	ML	Improper setup and ongoing review of ERP and other related systems	ML	Inadequate employee training	ML	Inadequate infrastructure to support the university community	ML	Inadequate process for reviewing Pcard charges	ML	Inadequate processes in place to ensure proper accounting, recording and collection of university receivables and revenue recognition
3	University Provost 1,2,3,5,6,18,30,47,57	ML	Academic personnel management: Lack of preparation for non faculty personnel to support instruction	ML	Academic Support: Failure to facilitate students' timely matriculation	ML	Institutional Reporting: Inaccurate and untimely reporting of instructional, financial, diversity, and research data	ML	Instructional Delivery: Lack of faculty preparation to deliver instruction	-	n/a	-	n/a	-	n/a
2	Student Services & Academic Support 4,10,20,23,24,25,45,48,49,50,51,52,57	ML	Failure to secure and maintain Personal Identifiable Information (PII)	ML	Fraud, waste or abuse	ML	Inadequate budgeting	ML	Inadequate record-keeping	ML	Inadequate safety and security measures	ML	Insufficient administrative oversight	ML	Lack of compliance with mandated regulations/state or federal guidelines
4	University Advancement 7,15,16,17,22,26,46,54,55	ML	Lost or damaged equipment	ML	Reporting errors--Fundraising	LM	Failure of Server	LM	Failure to balance individual budgets	LM	Failure to manage contracts and receipts	LM	Hacking of Web, Social Media Accounts	LM	Loss of Computer connectivity
7	Marketing & Communications 7,16,17,44,54,56	ML	Lost or damaged equipment	ML	Lost or damaged images	LM	Failure of Server	LM	Failure to balance individual budgets	LM	Failure to manage contracts and receipts	LM	Failure to project revenue losses	LM	Hacking of Web, Social Media Accounts

Middle Tennessee State Universtiy
Enterprise-Wide Risk Footprint
May 2016

#	ACTIVITIES		15		16		17		18
5	Information Technology 33,34,35,36,37,53	ML	Inadequate/outdated software	-	n/a	-	n/a	-	n/a
6	President's Office 11,26,29,31,32,38	MM	Noncompliance with federal or state statutes or regulations	MM	University policies and procedures are not current and/or accessible to employees	ML	Major Student-Athlete injury	ML	Noncompliance with TBR and university policies and guidelines
1	Financial Management 7,8,9,12,13,14,15,16,17,19,20,21,24,27,28,39,40,41,42,43,44,45,57	ML	Inadequate processes in place to ensure proper accounting, recording and management of university expenses	ML	Non-compliance with federal, state, other regulatory requirements, and TBR and university policies and procedures, loss of federal funding	ML	Procedures and processes do not follow standard accounting practices set forth by the accounting standard boards, grantor requirements, or other agency requirements in order to produce accurate financial reports	-	n/a
3	University Provost 1,2,3,5,6,18,30,47,57	-	n/a	-	n/a	-	n/a	-	n/a
2	Student Services & Academic Support 4,10,20,23,24,25,45,48,49,50,51,52,57	ML	Natural disaster/fire/campus violence/criminal activity	ML	Outbreak of communicable disease	-	n/a	-	n/a
4	University Advancement 7,15,16,17,22,26,46,54,55	-	n/a	-	n/a	-	n/a	-	n/a
7	Marketing & Communications 7,16,17,44,54,56	LM	Loss of Computer connectivity	LM	Loss of publication hard files	-	n/a	-	n/a

Tennessee State University
Enterprise Wide Risk Assessment
May 2016

#	ACTIVITIES	RISKS 1		2		3		4		5		6		7
5	Institutional Support	HH	Inadequate endowment/ reserves	HH	Inadequate governmental relations	HH	Poor external relations	HM	Failure to comply with SACS criteria	HM	Poor Leadership	MH	Inability to attract qualified candidates	MH Inefficient external requirements
2	Instruction & Academic Support	HH	Low producing programs	HM	Poor enrollment management	HM	Poor quality faculty	HM	Poor quality instruction	HL	Inadequately prepared graduates	HL	Poor academic integrity	MH Inadequate compensation
7	Research	HH	Inadequate compensation	HH	Inadequate governmental relations	HL	Inadequate protection of intellectual property	MH	Inadequate research facilities	MH	Inadequate staffing	MM	Inadequate resources	MM Lack of data security
6	Student Services	HH	Poor customer service	HM	Insufficient student housing	HL	Disease/ pandemic outbreak	MM	Inadequate resources	ML	Confidentiality of student records	ML	Failure to follow due process	ML Failure to maintain safe campus environment
4	Physical Plant	HH	Inadequate resources	HL	Failure to communicate/ test emergency procedures	HL	Inadequate disaster recovery/ business continuity	HL	Natural or man-made disaster	MH	Aging Infrastructure	MM	Failure to comply with codes	MM Inadequate staffing
3	Information Technology	HM	Inadequate data/records security	HL	Inadequate disaster recovery/ business continuity	HL	Inadequate network security	HL	Natural or man-made disaster	MH	Dependency on Vendor Provided Services	MM	Inadequate financial support	MM Noncompetitive compensation
1	Financial Management	MH	Noncompetitive compensation	MH	Poor customer service	MM	Fiscal non-compliance	MM	Inaccurate financial reporting	MM	Ineffective resource management	MM	Inefficient processes	MM Poor training
8	Auxiliary Enterprises	MH	Deferred Maintenance	MM	Poor customer service	MM	Poor product quality	MM	Unhealthly or unsafe enviornment	ML	Inadequate contract monitoring	ML	Lack of Disaster Recovery Plan	ML Waste, fraud, and abuse

Tennessee State University
Enterprise Wide Risk Assessment
May 2016

#	ACTIVITIES		8		9		10		11		12		13		14
5	Institutional Support	MH	Inefficient processes	MH	Lack of institutional branding	MH	Org goals/objectives not communicated/monitored	MH	Unfunded mandates	MM	Lack of strategic planning	ML	Non-compliance with laws, rules, and regulations	ML	Unfair hiring practices
2	Instruction & Academic Support	MH	Inadequate workload	MM	Inadequate professional development	ML	Inadequate instructional support	ML	Loss of Program Accreditation	LM	Inappropriate faculty behavior	-	n/a	-	n/a
7	Research	ML	Conflict of Interest	ML	Inadequate program/financial reporting	ML	Inadequate safety	ML	Lack of research integrity	ML	Noncompliance with laws, rules and regulations	-	n/a	-	n/a
6	Student Services	ML	Improper student relationships	ML	Inadequate counseling	ML	Inappropriate treatment of students	ML	Noncompliance with laws, rules and regulations	-	n/a	-	n/a	-	n/a
4	Physical Plant	MM	Noncompetitive compensation	MM	Poor quality of service	ML	Failure to maintain safe/secure environment	ML	Inadequate management	-	n/a	-	n/a	-	n/a
3	Information Technology	ML	Failure to maintain skilled and motivated staff	ML	Inadequate management	ML	Inadequate R/D in emerging technologies	ML	Inadequate training/professional development	ML	Insufficient support staff	ML	Outdated technology	ML	Poor quality of service
1	Financial Management	ML	Inaccurate/untimely payments	ML	Lack of segregation of duties	ML	Waste, fraud, and abuse	LM	Negative market forces	LL	Failure to properly assess and collect fees	-	n/a	-	n/a
8	Auxiliary Enterprises	LM	Decline in Enrollment	LL	Competition	LL	Inadequate market research	LL	Ineffective/Inefficient contract negotiations	-	n/a	-	n/a	-	n/a

Tennessee Technological University
Enterprise Risk Footprint
May 2016

RISKS

#	ACTIVITIES	1	2	3	4	5	6	7
9	Information Technology	HM Loss of system critical data	HM Major security breach	MH External network attack on computing resources	MM Failure to attract / retain employees for key roles	MM Failure to integrate/implement new systems in a timely manner	MM Poorly planned major technology purchases / incompatible	ML Major system failure
1	Financial Management	HM Loss of data due to ineffective implementation of a data backup/recovery plan	ML Inadequate procedures for catastrophic events	ML Increasing deferred maintenance/inadequate R & R	ML Major breach of electronic records system	LM Lack of segregation of duties	LL Fraud, waste and abuse of resources	- n/a
3	Physical Plant	HL Natural disaster for major portion of campus	MH Deferred maintenance	MM Costs of capital projects coming in significantly higher than projections	MM Failure to communicate emergency procedures/test emergency response plans	MM Failure to comply with federal/state/university regulations	LL Fraud, waste and abuse of resources	- n/a
8	Instruction & Academic Support	MH Lack of appropriately updated and equipped academic facilities	MH Shortage of faculty to meet student needs	MM Inconsistent quality of academic advising	MM Lack of adequate personnel to monitor laboratory safety	MM Safety of students traveling domestically and abroad	LM Lack of effective collaboration with K-12	LM Noncompetitive salaries relative to peers
4	Central Administration	HL Extended closure from an unexpected event	MM Failure to establish an environment of compliance	MM Failure to have systems in place to adequately address fraud, waste and abuse	MM Failure to provide a safe campus	LM Failure to adopt/follow policies, procedures and regulations	- n/a	- n/a
10	Enrollment Management	MM Failure to attract students (recruitment)/declining enrollment	MM Failure to protect the confidentiality and security of student information	MM Failure to retain students/increase persistence to graduation sufficiently	MM Insufficient management of institutional/state/federal aid	LL Fraud, waste and abuse of resources	- n/a	- n/a
6	Student Services	MM Failure to adequately supervise student activities	MM Failure to comply with Title IX/ADA requirements	MM Failure to maintain a safe campus	LL Fraud, waste and abuse of resources	LL Insufficient staffing for counseling services	- n/a	- n/a
7	University Advancement	MM Absence of transformational gifts	ML Failure to protect, maintain and enhance brand identity/strength	LM Mismanagement of donor relationships	LM Precipitous decline of endowment	LL Compromised data integrity	LL Fraud, waste or abuse of university or foundation resources	LL Inconsistent program performance
5	Research & Economic Development	LM Failure to adopt and follow federal/state research compliance regulations	LM Failure to monitor export control	LM Inadequate documentation to support charges to grants	LM Inadequate research facilities and equipment	LM Inappropriate disclosure of sensitive or confidential data	LM Insufficient number of faculty engaged in research	LM Insufficient support to attract graduate students and postdoctoral fellows
2	Athletics	LM Major accident during team travel	LL Disaster at athletic event	LL Fraud, waste and abuse of resources	LL Major NCAA rules infraction	LL Title IX equity violation	- n/a	- n/a

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Tennessee Technological University
Enterprise Risk Footprint
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#	ACTIVITIES		8		9		10		11		12
9	Information Technology	LL	Fraud, waste and abuse of resources	-	n/a	-	n/a	-	n/a	-	n/a
1	Financial Management	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
3	Physical Plant	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
8	Instruction & Academic Support	LL	Fraud, waste and abuse of resources	-	n/a	-	n/a	-	n/a	-	n/a
4	Central Administration	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
10	Enrollment Management	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
6	Student Services	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
7	University Advancement	LL	Institutional leadership crisis	-	n/a	-	n/a	-	n/a	-	n/a
5	Research & Economic Development	LL	Conflict of interest	LL	Falsification fo research data/misreporting of research results	LL	Fraud, waste and abuse of research resources	LL	Inadequate physical security for research facility	LL	Infrigement of intellectual property
2	Athletics	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a

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University of Memphis
Enterprise Risk Footprint
May 2016

#	ACTIVITIES	RISKS 1	2	3	4	5	6	7	8
4	Institutional Support	HH Declining revenue stream -Inadequate funding to support basic mission	HM Lack of positioning within the THEC/TBR system	MH Significant increase in unfunded mandated costs	HL Inadequate planning for emergencies, safety and crime prevention	HL Failure to manage crisis situation - negative image/ public relations	HL Lack of commitment from senior leadership for strategic plan	HL Failure to maintain SACSCOC standards - program accreditation	HL Failure to develop a university-wide business continuity plan
9	Athletics	HM Title IX non-compliance	HM Revenue shortfall	HL Failure to maintain NCAA athletic certification	HL Failure to retain / develop corporate / community partnerships	HL Stagnant or decreased donor contributions	HL Terrorist threat during events	HL Outbreak of disease / illness	HL Failure of computer, loss or data / video system
8	Student & Enrollment Services	HM Lack of enrollment growth	MH Affordability for primary student market	HL Failure to follow state and federal guidelines for financial aid	HL Failure to manage default rate on student loans	HL Unexpected reduction in student financial aid	HL Extended loss of computer systems (registration/ financial aid)	HL Breach of confidential information	MM Failure to adequately recruit qualified students
5	Instruction and Academic Support	HM Insufficient number of faculty	HL Failure to maintain accreditation for programs	HL Inadequate resources for recruitment and retention of faculty such as competitive salaries, space	HL Inadequate curriculum / quality instruction	HL Inadequate programs to retain and help student succeed	MH Failure to maintain adequate records for program review/ accreditation	MM Lack of competitive salary structure	MM Failure to recruit high quality graduate students
1	Auxiliary Enterprises	HL Catastrophic property loss	HL Failure to comply with federal, state, local codes and regulations	HL Failure to maintain property / equipment including safety	HL Failure to maintain healthy environment	HL Failure to respond to health concerns	MH Loss of conference facilities due to university closure	MM Failure to achieve budget	MM Inadequate staffing
7	Research	HL Inappropriate human subject testing/ harm to research participants	MH Inadequate funding for research initiatives and infrastructure	MH Inadequate security in laboratories	MM Unallowable costs charged to grants	MM Failure to bill sponsors timely	MM Failure to comply with policies and procedures	MM Failure to recover overhead costs	MM Failure to recruit effective research faculty
6	Physical Plant	HL Natural disaster destroys major portion of campus	HL Loss or interruption of service / utliities	MH Failure to perform preventative maintenance	MH Inadequate funding for maintenance	MM Building / Infrastructure systems failure that leaves building unusable	MM Loss of institutional knowledge / intellectual capital	MM Inadequate supervision	MM Lack of trained staff / inability to hire qualified staff
3	Information Technology	HL Breach of system/ theft of institutional data	HL Failure of key systems	MM Inadequate funding for current technology and to maintain research computing environment	MM Lack of funding for the replacement and maintenance of hardware components for core institutional systems	MM Failure to maintain adequate staffing levels and skill sets to maintain core systems	MM Inadequate documentation for all operational processes and components	ML Failure of the core systems to produce data and reports to follow federal and state directives or guidelines	ML Inadequate disaster planning
2	Financial Management	HL Untimely disbursement of financial aid refunds	HL Inability to accept credit cards	MM Untimely payments	MM Untimely collection of receivables	MM Inadequate knowledge base to effectively use accounting information	MM Lack of useful financial information for management decisions	MM Significant inaccurate financial reports (statements, schedules, surveys) / noncompliance with regulatory reporting requirements	MM Significant deficiencies or modified audit opinion during audit review

University of Memphis
Enterprise Risk Footprint
May 2016

ACTIVITIES		9		10		11		12		13		14		15
Institutional Support	HL	No code of conducts or ethics - conflict of interest	HL	Improperly interpret a new or existing law that has a large impact	MM	Failure to recruit and retain qualified employees	MM	Ineffective communication	MM	Lack of effective leadership	MM	Failure to meet fund-raising goals	MM	Lack of fraud awareness and appropriate response
Athletics	MM	Inadequate staffing	MM	Lack of membership in major conference	MM	Employee fraud / theft	MM	Lack of team success	MM	Transportation failure	MM	Unacceptable athlete / coach conduct on/off field	MM	Findings from Annual Internal Audit of Rules Compliance
Student & Enrollment Services	MM	Noncompetitive scholarships/stipends to recruit students	MM	Insufficient Staffing	MM	Failure of students to declare a major/progress towards degree completion timely	MM	Perceived quality of the institution (image)	MM	Perceived or actual increase of crime/accidents on campus	ML	Declining retention rates	ML	Inefficient Admissions process
Instruction and Academic Support	MM	Fund use not aligned with institutional goals and objectives	MM	Inadequate classrooms, facilities or research space	MM	Inadequate degree offerings	MM	Ineffective interdisciplinary / interdepartmental working relations	ML	Poor faculty performance	ML	Failure to graduate qualified students	ML	Failure to comply with federal, state and board guidelines
Auxiliary Enterprises	ML	Major system failures, data loss	ML	Unfavorable external contracts	ML	Failure to monitor contracts	ML	Charges to sponsored programs not in accordance with Federal guidelines	ML	Inadequate emergency preparedness	ML	Inadequate employee training	ML	Inadequate management oversight
Research	MM	Lack of documentation of research	MM	Mishandling of intellectual property and technology transfers	MM	Misuse of funds	ML	Failure to comply with state / federal guidelines and regulations	ML	Failure to build research partnerships	ML	Inadequate effort certification process	ML	Inappropriate use of animal subjects
Physical Plant	MM	Budget overruns	MM	Construction delays	MM	Inadequate construction quality that adversely impacts maintenance	MM	Timely prediction of needed repairs	MM	Programmatic needs change during construction	MM	Inadequate facilities / parking for enrollment growth	MM	Inaccurate info on location of campus utilities
Information Technology	ML	Failure to maintain the University's public web presence	ML	Failure to provide internet and voice services	ML	Inadequate training of IT employees	ML	Inadequate training of users	LM	Inadequate project planning	LM	Failure to keep abreast of emerging technology and outdated systems	LL	Failure to retain key employees
Financial Management	ML	Unauthorized contractual agreements or failure to select quailfed bidder	ML	Unauthorized access to systems (banner, banking, etc.)	ML	Significant forecasting error / revenue or funding shortfall	ML	Errors in accounting systems (revenue, JE's, debt) that aren't detected in a timely manner	ML	Failure to process payroll timely	ML	Failure to report wages to SSA and comply with withholding and tax deposit laws / regulations.	ML	Loss of or fraudulent use of sensitive data (PII)

Chattanooga State Community College
Enterprise Risk Footprint
May 2016

#	ACTIVITIES	RISKS	1		2		3		4		5		6		7
5	Instruction & Academic Support (32, 33, 34, 35, 36, 37, 38, 39, 40, 41)	HH	Failure to Timely Intercede with At-Risk Students	HH	Failure to find faculty in specific areas due to non-competitive wages	HM	Inability to Hire & Retain Quality Faculty	HM	Failure to Attract Students to Programs	HM	Underprepared Graduates	HM	Students Fail to Complete in Timely Manner as Defined by TBR	HL	Failure to Design Curriculum Appropriate to Meet the Needs of the Marketplace
4	Institutional Support (23, 24, 25, 26, 27, 28, 29, 30, 31)	HH	Insufficient coverage of topics in audit universe	HM	Inadequate communication of critical or emergency information	HM	Insignificant topics are selected for audit	MH	Lack of communication in regard to strategic staffing plan/needs	HL	Non-compliance with laws, rules, and regulations.	HL	Loss of accreditation	HL	IA personnel not competent and not objective
7	Student Services (53, 54, 55, 56, 57, 58, 59, 60, 61)	HM	Lack of Response to Changing Enrollment	HM	Failure to Provide Accurate & Timely Required Reports	HL	Failure to Comply with Dept of Veterans Affairs' Policies and Regulations	HL	Failure to Keep Abreast of and Comply w/ Federal & State Laws, Campus Crime, Safety & Security Mandates	HL	Student is Denied Reasonable Accommodation for His/Her Disability	HL	Inadequate security of student documents and records	HL	Failure to comply with FERPA regulations and TBR policies re: confidentiality and in student life, registration, records, and enrollment (combines 4 risks).
3	Information Technology (18, 19, 20, 21, 22)	HM	Inadequate or Lack of Disaster Recovery Plan, Business Continuity Plan	MM	Failure to Follow Federal, State,TBR and ChSCC Regulations & Policies and Lack of Written ChSCC Procedures	MM	Unauthorized or Inappropriate Access to and/or Loss of Systems, Data, Records and Physical IT Resources	MM	Inadequate Staffing Levels or Staff Skill Sets	ML	Failure of External Suppliers and/or Contractors to Provide Services and/or Equipment	ML	Failure to Respond Appropriately to Customer Issues and Training Needs	LH	Lack of Separate Test, Acceptance, and Production Environment for Critical Systems
6	Physical Plant (42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52)	HM	Hazardous Working Conditions	HL	Major Natural Disaster	HL	Building and Content Values Understated	MM	Failure to Properly Maintain Building Equipment	MM	Failure to Properly Maintain Facilities	MM	Equipment Damage	MM	Interruption of Utilities Services
2	Financial Management (4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17)	HM	Awards to Ineligible Students - Federal and State Funds	HM	Failure to Manage Default Rate	HM	All Financial Commitments not Included and Documented in Budget Process	HM	Return of Title IV Funds	HL	Failure to Reconcile Fiscal and Financial Records	HL	Lack of Untimely Performance of Reconciliations Between Two or More Items	HL	Over or Under Spending Budget
1	Auxiliary Enterprises (1, 2, 3)	MM	Aging Cafeteria Equipment and Facilities	MM	Insufficient Cafeteria Fund Balance	ML	Aging Infrastructure	ML	Food Borne Illness	ML	Injury to Staff or Customers in the Dining Area	ML	Theft of Food or Money	MM	Lack of IT Support for the Bookstore

Chattanooga State Community College
Enterprise Risk Footprint
May 2016

ACTIVITIES	8	9	10	11	12	13	14
Instruction & Academic Support (32, 33, 34, 35, 36, 37, 38, 39, 40, 41)	HL Failure to Have or Integrate Advisory Committee Input	MH Inadequate Library Training on Research & Writing Research Papers	MH Unqualified individuals in specific positions	MH Lack of Timely Review & Revision of Written Policies & Procedures	ML Failure to Comply with Accreditation & Academic Audit Requirements	ML Failure to Meet Community Workforce Needs	ML Lack of Effective & Accurate Communications at All Levels
Institutional Support (23, 24, 25, 26, 27, 28, 29, 30, 31)	HL Failure to recognize fraud, abuse, and wast and manage risks	HL Failure to deliver timely data to Integrated Postsecondary Education Data System (IPEDS)	MH Compensation system is not based on sound practices and is not uniformly applied.	M M Improperly executing or missing employment eligibility to work documents	MM Poor customer service	M M Failure to make budget decisions with data and cost/ benefit analysis	ML Lack of effective marketing
Student Services (53, 54, 55, 56, 57, 58, 59, 60, 61)	HL Failure to recognize fraud, abuse, and wast and manage risks	HL Failure to deliver timely data to Integrated Postsecondary Education Data System (IPEDS)	MH College does not meet compliance requirements for ADA sections 504, 508, & WCAG	M M Failure to provide skilled, knowledgeable telephone staff to respond to a broad range of inquiries and information	ML Failure to communicate and faciliate due process & judicial policies to students & college community	ML Failure to communicate academic integrity policies and procedures	ML Failure to deliver quality customer service
Information Technology (18, 19, 20, 21, 22)	LM Inadequate Technology, Planning, & Oversight	LL Failure to Manage Budget Resources	LL Failure to Keep Both Hardware and Software Systems Technologically Up-to-Date				
Physical Plant (42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52)	M M Failure to Perform Preventive Maintenance	ML Lack of Adequate Emergency Communication	ML Lack of Adequate Training & Testing of Systems & Drills	ML Minor Natural Disaster	ML Failure to Perform Required Safety Checks	ML Employee Injuries	ML Failure to Properly Train Security Personnel
Financial Management (4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17)	HL Untimely Bank Reconciliations	HL Inadequate Budget Controls	M M Federal Grants That do not Adhere to Federal Regulations Specified in Circulars A-21 and A-110	M M Complex Financial Information System	MM Inaccurate Financial Reports/Lack of Timeliness in Submitting Financial Reports (Grants)	M M Non-Adherence with Grants Requirements	ML Failure to Make Accurate and Prompt Payments to Retirement and Insurance Vendors and Other Outside Entities
Auxiliary Enterprises (1, 2, 3)	ML Failure to Review Bookstore Commission Reports Timely	LM Poor Customer Service					

Chattanooga State Community College
Enterprise Risk Footprint
May 2016

ACTIVITIES		15		16		17		18		19		20
Instruction & Academic Support (32, 33, 34, 35, 36, 37, 38, 39, 40, 41)	M	Failure to Adequately Orient Academic Faculty/Staff	M	Failure to Conduct Appropriate Needs Analysis Prior to Implementation of New Programs	ML	Failure to Provide Out-of-Class Academic Assistance	ML	Lack of Professional Development for Faculty	ML	Failure to Have Up-To-Date Syllabi	LL	Failure to Attain Acceptable Licensure Pass Rates for Program Graduates
Institutional Support (23, 24, 25, 26, 27, 28, 29, 30, 31)	ML	Commission of fraud in IR data reporting or fail to recognize it	ML	Risk of inconsistencies and inaccuracies in soliciation materials	ML	A major NJCAAA violation	ML	Risk of fraud in Accounts Receivable and Payable in Corp. training and education	ML	Improper scholarship selection	LM	Non-cash forms not being completed and submitted to office
Student Services (53, 54, 55, 56, 57, 58, 59, 60, 61)	ML	Inappropriate use of student funds	ML	Failure to provide counseling service to student in crisis and to alert proper authorities	ML	Failure to establish safety policies and procedures	ML	Failure to properly complete & monitor SEVIS records for international students	ML	Failure to develop, and follow, appropriate policies concerning new and changing sexual harrassment & misconduct legislation	LM	Low graduate placement rate
Information Technology (18, 19, 20, 21, 22)												
Physical Plant (42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52)	ML	Fire in Shipping & Receiving	LM	Theft of Equipment & Furnishings	LL	Chemical Spill	LL	Flood	LL	Failure to Order & Stock Needed Supplies & Materials	LL	Failure to Maintain Key Control
Financial Management (4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17)	ML	Employees with Purchasing Authority Have a Perceived or Actual Conflict of Interest	ML	Breach of Student Confidentiality Laws (Revenue)	ML	Failure to report payroll deductions and fringe benefits to agencies (other than IRS)	ML	Funds are not expended according to College Mission	ML	Data relating to cash transactions is improperly created, altered, or delected	ML	Payments received are misplaced, lost, or mishandled
Auxiliary Enterprises (1, 2, 3)												

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CLEVELAND STATE COMMUNITY COLLEGE
ENTERPRISE RISK FOOTPRINT
RISK FOOTPRINT
MAY 2016

			RISKS																		
#	MAJOR ACTIVITIES	1	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10
2	VICE PRESIDENT - FINANCE AND ADMINISTRATION	HH	Lack of disaster recovery plan - business continuity	HH	Lack of safety management & emergency preparedness	HM	Tracking mobile devices with regulatory protected data	HL	Bad public relation/ dispositon of inaccurate informaton	HL	Business disruption from external/ internal threats	HL	Equipment/ software failure	HL	Failure to safeguard records	HL	Fire/natural disaster	HL	Fraud, waste, and abuse	HL	Loss of third party services
1	PRESIDENT'S OFFICE	HM	Inadequate oversight of accreditation activites	HL	Embezzlement	HL	Fraud, waste, and abuse	HL	Lack of and/or inadequate strategic plan	HL	Misreporting /false reporting data	HL	Non-compliance and/or no monitoring of grant programs	HL	Threats to health or safety	MH	Risk of single point of knowledge in one person	M M	Failure to follow policies and procedures	M M	Poor or inadequate customer service
4	VICE PRESIDENT - STUDENT SERVICES	HM	Failure to recruit and retain students	HL	Threats to health or safety	M M	Disruptive students/ parents	M M	Failure to align goals with new outcomes funding formula criteria	M M	Financial aid overawards/ overpayments	M M	Insufficient staff	M M	Poor customer service	ML	Failure to adhere to ethical guidelines for profession	ML	Failure to comply with laws, policies, and regulations (FERPA)	ML	Failure to respond to requests for information
3	VICE PRESIDENT - ACADEMIC AFFAIRS	HL	External/ internal malicious damage/ attack	HL	Threats to health or safety	M M	Copyright violations	M M	Disruptive students	M M	Failure to align goals with new outcomes funding formula criteria	M M	Inadequate quantity or quality of faculty	M M	Loss of individual items (books, tapes, calculators, computers, projectors)	M M	Single points of knowledge in one person	ML	Failure to comply with FERPA guidelines	ML	Failure to comply with program accreditation standards

CLEVELAND STATE COMMUNITY COLLEGE
ENTERPRISE RISK FOOTPRINT
RISK FOOTPRINT
MAY 2016

		RISKS																			
#	MAJOR ACTIVITIES	11	11	12	12	13	13	14	14	15	15	16	16	17	17	18	18	19	19	20	20
2	VICE PRESIDENT - FINANCE AND ADMINISTRATION	HL	Major equipment failure	HL	Misrepresentation of assets	HL	Risk of days/weeks without technology services	HL	Risk of loss of regulatory protected student and financial information	HL	Threats to health or safety	HL	Transmission over unprotected communications	MH	Aging facilities & infrastructure	MH	Inadequate PR disaster plan	MH	Materials and supply inventory management	MH	Poor/weak passwords by users
1	PRESIDENT'S OFFICE	ML	Abuse of power and harassment	ML	Misrepresentation of credentials	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0
4	VICE PRESIDENT - STUDENT SERVICES	ML	Fraudulent use of resources	ML	Misreporting/ false/ failure to report data	LL	Injuries/ accidents	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0
3	VICE PRESIDENT - ACADEMIC AFFAIRS	ML	Failure to comply with SACS standards	ML	Laboratory safety including control of supplies, especially chemicals and needles	ML	Lack of clinical partners	ML	Lack of patron confidentially	ML	Mismanagement/ waste of resources	ML	Misuse or lack of service on contracted database services	ML	Student error in clinical stituations	LL	Faculty or administrative mistreatment of students or co-workers	LL	Human error	n/a	0

Columbia State Community College
Enterprise Risk Footprint
May 2016

RISKS								
# ACTIVITIES	1	2	3	4	5	6	7	8
4 Institutional Support (21,22,23,24,25,26,27)	HN Inadequate, ambiguous, outdated policies	HN Outdated processes	HN Poor employee selection	HN Staffing issues - Inadequate number of staff, inadequately trained	HL Conflict of interest	HL Excessive employee turnover	HL Poor strategic planning	HL Unethical, illegal, inappropriate relations with external stakeholders
7 Student Services (47,48,49,50,51,52,53,54,55)	HN Insufficient financial aid funding	HN Lack of/ inappropriate communications with students	HN Poor customer service	HN Staffing issues - Inadequate number of staff, inadequately trained	HL Accuracy of student records	HL Backup of student records	HL Failure to comply with federal and state laws and regulations	HL Poor planning for and management of enrollment processes
5 Instruction & Academic Support (28,29,30,31,32,33,34,35,36)	HH Poorly prepared entering students	HN Inadequate and/or inappropriate student advising	HL Failure to Schedule to meet student needs	HL Fraudulent reporting of data	HL Inaccurate reporting of data	HL Poor management and/or communication of student information	HL Poor strategic choices	MH Competition from other institutions and programs
6 Facilities Services (37,38,39,40,41,42,43,44,45,46)	HN Inadequate emergency preparedness	HL Failure of utilities	HL Inadequate insurance for replacement of buildings and contents	HL Lack of strategic/long-term planning	HL Natural disaster	MH Inadequate funding	MN Failure of external vendors	MN Inadequate campus security
3 Information Technology (17,18,19,20,20)	HN Breach of information security/ confidentiality	HL Inadequate backup	HL Insufficient planning for business continuation	HL Natural disasters	HL Sabotage	HL Utility/facility failures	MH Inadequately trained users	ML Abuse of technology resources
2 Business Services (3,4,5,6,7,8,9,10,11,12,13,14,15,16)	HH Inadequate revenue/ funding	HL Insufficient backup of computer records	MH Budget/ financial statement errors and omissions	MM Changes in software	MM Staffing issues - Inadequate number of staff, inadequately trained	ML Bank failure	ML Excessive employee turnover	ML Failure to follow controls, policies and procedures, accounting standards
1 Auxiliary Enterprises (1,2)	MH Limited choice of contractors	MM Bankruptcy of contractor/vendor	MH Non-competitive pricing	MH Restricted choice of goods and services	ML Disruption of supply chain	MH Failure to maintain and replace equipment/ building infrastructure	ML Food poisoning	ML Inability of contractor to provide goods and services as contracted

9	10	11	12	13	14	15
MH Inadequate/inappropriate employee evaluation systems	MM Leadership succession/ transition	MM Poor internal communications	ML Errors in employee record keeping / benefits	ML Failure to comply with federal and state employment laws and regulations	ML Fraud/abuse/waste of resources	ML Poor relationship between institution and foundation
MM Poor management of communications to external audiences	ML Excessive employee turnover	ML Failure to comply with institutional policies and procedures	ML Fraudulent reporting of data	ML Inaccurate reporting of data	ML Inadequate security of student records	ML Information technology hardware/ software failure during peak registration times
MH Inadequate staff	MH Security of student records	MM Copyright infringement	MM Lack/ inappropriate communications	ML Curriculum does not match community needs	ML Excessive employee turnover	ML Inadequate resources / facilities
MM Inadequate of safety training	MM Lack of/inappropriate communications	MM Staffing issues - Inadequate number of staff, inadequately trained	ML Abuse of property by employees, students, outsiders	ML Excessive employee turnover	ML Inadequate facilities maintenance	ML Intrusion of regulatory /external agencies
ML Employee turnover	ML Failure to upgrade/ maintenance of software	ML Failure of external suppliers/ contractors to provide services/ equipment/ supplies	ML Failure to upgrade/ maintenance of equipment	ML Inadequate/ inappropriate facilities	ML Staffing issues - Inadequate number of staff, inadequately trained	- n/a
ML Inadequate and/or inappropriate facilities	ML Inadequate and/or inappropriate controls	ML Inadequate cash flow	ML Inadequate equipment/ supplies	ML Inadequate security over cash/deposits	ML Lack of access to information/ reporting	ML Loss of records
ML Inadequate or inflexible contract	ML Staffing issues - Inadequate number of staff, inadequately trained	LL Inadequate service -- multiple campuses	- n/a	- n/a	- n/a	- n/a

Dyersburg State Community College
Enterprise Risk Footprint
May 2016

RISKS

#	ACTIVITIES	1	2	3	4	5	6	7	8	9	10
1	Instruction & Academic Support	HH Inadequate financial resources	HM Failure of student retention and graduation progress	HM Failure to meet faculty accreditation standards	HM Lack of qualified adjunct faculty pool	HM Failure to submit reports in a timely manner	HM Lack of support services	HL Failure to adequately support under prepared students	HL Inappropriate management of records	HL Failure to handle a crisis situation	HL Inappropriate behaviors of faculty/staff and students
2	Student Affairs	HH Failure to promote the recruitment, retention, and graduation of students with diverse backgrounds	HH Failure to increase graduation rates	HH Failure to retain students	HH Lack of enrollment	HH Failure to investigate & resolve complaints in a timely manner	HM Breach of confidentiality	HM Failure to provide ADA accommodations on campus and during activities	HL Inappropriate use of PII (personally identifiable information)	HL Inadequate counseling services	MH Athletic injuries, accidents or health-related and travel incidents
3	Financial Management	HH Lack of adequate operating funds	HH Non-compliance with DSCC, state & federal regulations	HH Failure to provide timely service to students	HM Improper disbursements	HL Lack of proper budgeting	MH Over awarding of financial aid	MH Failure of timely collection of student loans	HL High Default Rate	HL Failure to detect fraud, waste or abuse	HL Inaccurate reporting of financial transactions
4	Institutional Support	HH Failure to meet Funding Formula outcomes	HM Non-compliance with accreditors	HM Lack of Business Continuity / Emergency Prep. Plan	MH Inadequate staffing or overreliance of adjunct faculty	HL Ineffective Leadership	HL Improper utilization of resources	MH Mismanagement, PII violation, fraud, waste or abuse	HL Ineffective communication or inadequate advocacy with internal/external stakeholders	HL Not following donor award specifications	ML Failure to observe conflict of interest policy
5	Physical Plant	HM Natural disaster and emergencies	HM Building infrastructure failure	HL Inappropriate behavior of staff	HL Inadequate campus security	MH Ineffective execution of emergency preparedness plan	MM Loss, injury or damage to college community and/or property	MM Lack of backup for key personnel	MM Failure to follow DSCC, state and fed guidelines, procedures and codes	MM Failure to maintain mechanical equipment	MM Failure to follow building codes on new construction and/or renovations
6	Institutional Advancement	HH Publishing or disseminating incorrect information	HH Failure to adequately and efficiently communicate in a crisis	HM Failure to timely and accurately report data	HM Failure to maintain SACSCOC Accreditation	HM Failure to follow donor award specifications	MH Failure to keep information current and failure to adhere to policies and guidelines	MH Failure to adequately communicate w/ stakeholders in a timely manner	HL Lack of backup for Info Research Specialist	MH Insufficient Fundraising	HL Failure to follow state, federal, and local laws/regulations
7	Information Technology	HH Lack of backup for key personnel	HL Inadequate disaster recovery plan	HL Incorrect security levels approval	HL Lack of network security	HL Sabotage by employees	HL Sabotage by outsiders	ML Inadequate resources	ML Breach of confidentiality	ML Equipment failure	ML Failure to update licenses
8	Public Service	HH Loss of grant funding	HH Failure to adhere to grant budget & reporting requirements	HH Market decline and the return on investments	HH Failure to meet expenditures levels	HM Errors in payments	HM Inadequate Institutional matching funds	HM Failure to meet performance measures	HM Identity Theft	HL Improperly authorized purchases	MH Failure to detect fraud, waste, abuse

Dyersburg State Community College
Enterprise Risk Footprint
May 2016

#	ACTIVITIES	11	12	13	14	15	16	17	18	19	20	21
1	Instruction & Academic Support	Infringing on copyright and trademark laws (HL)	Failure to adequately publicize and implement Intl Studies program (HL)	Failure to implement and disseminate safety standards (MH)	Failure to eliminate fraud, waste, or abuse (MH)	Failure to meet staff accreditation standards (HL)	Failure to develop and support quality faculty (MH)	System Failure (HL)	Below Average Success Rates (MH)	Below Average Retention Rates (MH)	Inadequately trained faculty/staff (HL)	Lack of quality instruction (HL)
2	Student Affairs	Inappropriate staff or student behavior (MH)	Failure to detect fraud, waste or abuse (MH)	Failure to follow DSCC, state & federal and NJCAA/TCCAA policies & regulations (MH)	Failure to follow accreditation agencies standards (SACSCOC, ACEN) (MH)	Inadequate funding/ staffing (MH)	Failure to appropriately respond to student or family needs (MH)	Lack of accurate and timely reporting (TBR/THEC) (MH)	Lack of or falsified student information (MH)	Failure to communicate changes in/ additions to academic programs, degree plans and courses (MH)	Lack of online student services (MH)	Failure to create/ maintain student engagement (MH)
3	Financial Management	Inaccurate financial reporting (HL)	Lack of trained staff (MM)	Poor record management (MM)	Incorrect disbursements (ML)	Lack of student compliance with financial aid requirements (MM)	Data entry errors (MM)	Failure to adhere to grant requirements (MM)	Untrained Staff (ML)			
4	Institutional Support	Lack of coordination among administrative & academic leaders (ML)	Failure to correctly implement/observe DSCC policies/procedures by faculty, staff & students (LM)									
5	Physical Plant	Poor record management (MM)	Contractor not following contract guidelines (MM)	Improper storage or disposal of hazardous materials (MM)	Failure to eliminate fraud, waste or abuse (MM)	Failure to meet student needs (ML)	Failure to support faculty/staff needs (MM)	Improper motor vehicle operations (ML)	Worker Compensation claims (MM)	Failure to adhere to bidding guidelines (ML)	Failure to meet community needs (MM)	Increasing Repair Costs
6	Institutional Advancement	Failure to align mission and goals w/ community needs (MH)	Failure to cultivate and communicate with current & potential donors (MH)	Failure to identify revenue producing programs and meet community needs (MH)	Failure to prevent fraud, waste, and abuse (MH)	Incur liability during children's programs (HL)	Failure to adhere to ethical marketing (ML)	Failure to develop and support donors (MM)	Failure to identify grant opportunities (MM)	Improper access and receipting of cash and credit card info (ML)	Inability to identify qualified, affordable, and accessible staff (MM)	Improper handling and security of program receipts (ML)
7	Information Technology	Loss of communication channels (ML)	Loss of instructional student support (D2L, etc.) (ML)	Outdated equipment and software (ML)	Inappropriate use of technology (LL)	Mismanagement of Technology Access Fees (LL)						
8	Public Service	Failure to adhere to DSCC, state & federal regulations (MH)	Lack of timely and accurate reporting (MH)	Loss of grant funding and/or local United Way funding (HL)	Enrollment of ineligible participants for services (HL)	Inadequate records and documentation management (HL)	Funding a participant for ineligible training program (MH)	Failure to adhere to grant specifications (MH)	Exposure to Worker's Comp issues (HL)	Timely submission of reports (HL)	Lack of local plan approval (HL)	Audit Finding

Dyersburg State Community College
Enterprise Risk Footprint
May 2016

# ACTIVITIES	22	23	24	25	26	27	28	29	30	31	32	33
1 Instruction & Academic Support	HL Failure to verify student identity	HL Lack of resources, both human and material	HL Failure to maintain connectivity among locations	MH Failure to communicate with students and employees	HL Failure to meet accreditation standards	HL Lack of response to industry needs	HL Inability to stay current in specific curricula	MH Failure to challenge gifted and talented students	HL Inadequate staffing and/or faculty resources	HL Failure to recruit and retain quality faculty	MH Failure to maintain appropriate records including catalog	MH Failure to meet student learning outcomes
2 Student Affairs	MH Ineffective registration process (including electronic process)	MH Insufficent Advising Services	MH Insufficient attention to changing market	HL Failure to properly secure & dispose of records	HL Inaccurate reporting of student information (TBR/THEC)	HL Failure to alert proper authority during a crisis	MH Failure to accurately maintain/ monitor budgets	HL Inappropriate use of student related fees and scholarships	MH Inadequate supervision during athletic events	HL Inadequate assessment and evaluation services	HL Failure to maintain security of tests, test records and PII	MM Inadequate support of student organizations
3 Financial Management												
4 Institutional Support												
5 Physical Plant	MM Lack of adequate funding	LM Increasing Utility Costs										
6 Institutional Advancement	LM Inadequate alumni involvement	LL Loss/breach of data or PII (personally identifiable information)	LM Failure to maintain and store grants and other documents	LM Poor record management	LL Lack of safeguards in access to donor and student confidential documents	LM Exposure of student and donor PII (personally identifiable information)						
7 Information Technology												
8 Public Service	ML Failure to comply with donors wishes	ML Individual filing a discrimination complaint	MM Loss of equipment inventory									

#	ACTIVITIES	34	35	36	37	38	39	40	41	42	43	44	45
1	Instruction & Academic Support	HL Inadequate instructional delivery methods	MH Inadequate physical library facilities (all centers)	HL Failure to provide materials and services to students and faculty/staff	HL Poorly trained or In adequate staffing	MM Conflict of Interest	MM Excessive Workload	MM Lack of resources for training	MM Lack of a qualified full time faculty applicant pool	MM Lack of a qualified minority applicant pool	ML Inadequate staffing	ML Failure to deliver proper advising services	MM Lack of documentation of student learning analysis
2	Student Affairs	MM Insufficient dissemination of information	MM Failure to timely process apps/forms										
3	Financial Management												
4	Institutional Support												
5	Physical Plant												
6	Institutional Advancement												
7	Information Technology												
8	Public Service												

#	ACTIVITIES	46	47	48	49	50	51	52	53	54	55	56	57
1	Instruction & Academic Support	MM Failure to report evidence of continual improvement	ML Failure to report accurately	LH Inefficient use of technology	ML Inability to offer adequate classes	ML Inability to meet the needs and interests of students	ML Mishandling of financial resources	MM Inaccurate records and thefts of library holdings and exhibits	ML Inappropriate use of public computers	ML Inappropriate release or loss of confidential information	LM Inability to offer some Tennessee Transfer Pathways	LL Failure to comply with Federal, State and TBR regulations	LL Challenges to controversial materials in the library collections
2	Student Affairs												
3	Financial Management												
4	Institutional Support												
5	Physical Plant												
6	Institutional Advancement												
7	Information Technology												
8	Public Service												

#	ACTIVITIES	RISKS 1	2	3	4	5	6	7
5	Instruction(8, 9, 19, 25, 37, 39, 40, 41)	HH Failure to generate, analyze, & utilize institutional data	HH Failure to manage retention dynamics	HH Inadequate maintenance of facilities/resources(Fin., Physical, & HR)	HM Controversial academic freedom issues	HM Failure of an individual to maintain expertise in field	HM Failure to hire qualified/effective faculty/staff	HM Failure to maximize educational partnerships
2	Institutional Support(1, 6, 12, 13, 16, 17, 18, 20, 21, 26, 27, 28, 29, 33, 38)	HH Improper management/ utilization of resources	HH Insufficient resources (financial)	HM Failure to provide and maintain information technology to support college processes	HM Ineffective leadership	HM Natural disaster	HL Failure to employ appropriate staff (untrained/ unqualified)	HL Poor donor relations
3	Physical Plant(5, 10, 23, 24, 36, 43)	HH Deferred maintenance	HH Failure to prepare for emergency situations	HH Failure to provide sufficient financial resources	HM Failure to comply with ADA & applicable governing regulations	HM Natural disaster	MH Failure to provide sanitary environment	MH Failure to provide timely response to work requests
4	Student Services(2, 3, 7, 14, 15, 30, 31, 34, 35, 37, 42, 44, 45)	HH Failure to gather & utilize data for dev of an effective enrollment & retention plan	HM Failure to generate strong & diverse applicant pool	HM Ineffective leadership	MH Failure to orient student to college campus	MH Failure to provide enriching student life experiences	MH Failure to provide prof dev & training for staff	MH Inadequate technical support for adm processes
1	Auxiliary Enterprises(4, 11)	HM Property damage	MH Lack of ability to contract w/ vendors	MM Inadequate customer base	MM Ineffective communications	MM Poor customer service	MM Risk of contracted employees being injured	ML Bankruptcy of contractor

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#	ACTIVITIES	8	9	10	11	12	13	14
5	Instruction(8, 9, 19, 25, 37, 39, 40, 41)	Inadequate faculty/staff development	Inappropriate Faculty/Staff Behavior (HM)	Inconsistent maintenance of appropriate pedagogical environment (HM)	Inconsistent use of professional standards and best practices (HM)	Ineffective classroom evaluation techniques (HM)	Ineffective development of academic schedules (HM)	Ineffective leadership (HM)
2	Institutional Support(1, 6, 12, 13, 16, 17, 18, 20, 21, 26, 27, 28, 29, 33, 38)	Copyright infringement (MH)	Failure to meet grant requirements (MH)	Inequitable compensation (MH)	Misuse of technology & equipment (MM)	Breach of confidentiality (MM)	Conflict of interest (MM)	Dissemination of false or inaccurate information (MM)
3	Physical Plant(5, 10, 23, 24, 36, 43)	Misuse of equipment & supplies (MH)	Unattractive grounds and facilities (MM)	Failure to employ appropriate staff (untrained/ unqualified) (MM)	Failure to provide routine maintenance (MM)	Failure to provide safe environment (MM)	Failure to receive and distribute in a safe & timely manner (MM)	Ineffective leadership (MM)
4	Student Services(2, 3, 7, 14, 15, 30, 31, 34, 35, 37, 42, 44, 45)	Ineffective advising systems (MM)	Failure to adhere to FERPA & HIPPA (MM)	Failure to adhere to governing P & Ps (MM)	Failure to equitably provide due process for student complaints & discipline (MM)	Failure to follow proper test administration & security guidelines (MM)	Failure to properly process student documents (MM)	Failure to provide accurate & timely information to students (MM)
1	Auxiliary Enterprises(4, 11)	Failure to comply w/governmental regulations (ML)	Failure to meet supply & demand of customer base (ML)	Failure to provide accessible services (ML)	Food poisoning (ML)	Inappropriate staff behavior (ML)	Poor contractor performance (ML)	Price inflation (ML)

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#	ACTIVITIES	15		16		17		18		19		20		21
5	Instruction(8, 9, 19, 25, 37, 39, 40, 41)	Maintaining appropriate technologies in specific disciplines	MH	Ineffective advising systems	MM	Failure to communicate/ comply with governing P & Ps	MM	Failure to stay current with instructional technology	MM	Not being responsive to a business/ general community need	-	n/a	-	n/a
2	Institutional Support(1, 6, 12, 13, 16, 17, 18, 20, 21, 26, 27, 28, 29, 33, 38)	Failure to comply w/governing regulations	MM	Failure to comply with donor restrictions	MM	Improper handling of records	MM	Unethical/ inappropriate behavior (affiliated external parties)	MM	Unethical/ inappropriate behavior (employees)	MM	Unethical/ inappropriate behavior (students)	-	n/a
3	Physical Plant(5, 10, 23, 24, 36, 43)	Interruption of utility services	MM	Lack of supervision	MM	Major system failure(HVAC, electrical, plumbing, etc)	MM	Waste, fraud, & abuse	ML	Failure to have adequate insurance for property, plant & equipment	ML	Lack of coordination with local authorities	-	n/a
4	Student Services(2, 3, 7, 14, 15, 30, 31, 34, 35, 37, 42, 44, 45)	Ineffective electronic communications w/students	ML	Failure to assist students in finding adequate job placement and/or college transfer	ML	Failure to follow appropriate health regulations, procedures and guidelines for both mental & physical conditions	ML	Failure to provide appropriate counseling	ML	Failure to safely transport students to college related activities	ML	Falsification of student records	ML	Injury to student during student activities
1	Auxiliary Enterprises(4, 11)	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a

#	ACTIVITIES		RISKS 1		2		3		4		5		6		7		8
3	Financial Management (7,8,9,15,16,17,18,22,25,27,28,29,31,39,40,42,43,44,46,49,50,53,54,59,63,71)	HM	Failure to meet Complete College Act Goals	HM	Misuse of procurement cards	HM	Non-compliance of federal and state regulations	HM	Significant loss of records	HL	Non-compliance with grant requirements	MM	Breach of security of records	MM	Changes in financial systems (ERP)	MM	Failure to reconcile in a timely manner
2	Academic Affairs & Instruction(1,2,3,4,5,6,19,22,29,31,34,39,40,42,49,63,67,69,73,74)	HM	Failure to retain students	HM	Inadequately prepare graduates or certificate recipients	HM	Non-compliance with standards	HL	Grade inflation/deflation	HL	Inadequate instructional facilities	MM	Conflict of interest	MM	Inadequate staffing and training	MM	Inequitable or improper teaching loads
1	Student Services (10,11,22,24,29,39,40,42,49,51,52,57,59,60,61,63,64,65,66,68,67,69,73)	HM	Declining Enrollment	HM	Overawards or ineligible awards of financial aid	HL	Loss of records	HL	Non-compliance with standards (EADA, FISAP, SACS, crime reporting-state & fed)	MH	Fraud, theft, waste, abuse	MM	Changes in student systems (ERP)	MM	Improper advising	MM	Inadequate staffing and training
6	Physical Plant (14,20,29,36,38,39,40,41,42,45,47,48,49,62,63)	HM	Inadequate emergency preparedness plan	HL	Inadequate/aging infrastructure	HL	Interruption of utility service	HL	Lack of safe environment	HL	Loss of facilities	MH	Rising utility cost	MM	Fraud, waste, theft, and abuse	MM	Improper storage of hazardous materials
4	Information Technology & Academic Support(22,29,37,39,40,42,49,59,70,72,73,74)	HL	Inadequate disaster recovery	HL	Inadequate library material	HL	Lack of network/internet support	HL	Loss of records or data	MH	Computer virus	MM	Fraud, waste, theft and abuse	MM	Inadequate staffing and training	MM	Loss of equipment
5	Institutional Support (22,23,26,29,30,31,32,33,35,38,39,40,42,49,53,63,69,71)	MH	Change of leadership	MH	Non-compliance with sexual harassment and discrimination policies	MM	Conflict of interest	MM	Improper training and staffing	MM	No business continuity plan	MM	Non-compliance with contract regulations	MM	Security of records	MM	Theft, fraud, waste, and abuse
7	Auxiliary Enterprises (12,13,21,49,55,56,63)	HL	Loss of services	MH	High cost of textbooks	MM	Disruptions of supply chain	MM	Improper staffing and training of employees	MM	Inadequate facilities	ML	Inadequate maintenance of equipment	LH	Poor customer service	LL	Bankruptcy of the contractor

#	ACTIVITIES		9		10		11		12		13		14		15
3	Financial Management (7,8,9,15,16,17,18,22,25,27,28,29,31,39,40,42,43,44,46,49,50,53,54,59,63,71)	MM	Inadequate staffing and training of employees	MM	Theft, fraud, waste, and abuse	ML	Failure to pay timely	ML	Inadequate technology	LL	Improper payments to vendors or employees	LL	Poor customer service	-	n/a
2	Academic Affairs & Instruction(1,2,3,4,5,6,19,22,29,31,34,39,40,42,49, 63,67,69,73,74)	MM	Poor or inadequate advising	ML	Inability to retain qualified faculty	ML	Outdated instructional technology equipment	LL	Falsification of academic records	LL	Unprofessional behavior	-	n/a	-	n/a
1	Student Services (10,11,22,24,29,39,40,42,49,51,52,57,59,60,61,63,64,65,66,68,67,69,73)	MM	Non-compliance with standards (NJCAA)	ML	Improper handing of student records	ML	Student travel accidents with fatalities	LM	Failure to maintain safe environment	LL	Poor customer service	LL	student activities	LL	Student travel accidents with minor injuries
6	Physical Plant (14,20,29,36,38,39,40,41,42,45,47,48,49,62,63)	MM	Inadequate training and staffing	ML	Failure to follow state and federal regulations	LM	Inadequate preventative maintenance	-	n/a	-	n/a	-	n/a	-	n/a
4	Information Technology & Academic Support(22,29,37,39,40,42,49,59,70,72,73,74)	MM	Security breach	ML	Outdated or inadequate technology	LL	Non-compliance with TAF guidelines	LL	Poor customer service	-	n/a	-	n/a	-	n/a
5	Institutional Support (22,23,26,29,30,31,32,33,35,38,39,40,42,49,53,63,69,71)	ML	Failure to express concerns with legislature	ML	Failure to perform background or reference checks	ML	Fund raising improprieties	ML	Improper handling of records	ML	Non-compliance with affirmative action plan	-	n/a	-	n/a
7	Auxiliary Enterprises (12,13,21,49,55,56,63)	LL	Fraud, waste, theft, and abuse	LL	Loss of contractual revenue	LL	Mishandling of food	-	n/a	-	n/a	-	n/a	-	n/a

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RISKS

#	ACTIVITIES		1		2		3		4		5		6		7
8	Financial Management	HL	Failure of Gateway To Transmit To Bank	HL	Failure To Collateralize Cash	HL	Fraudulent Wire Transfers	MM	Cash Theft Registration Deposit In Transit	MM	Cash Theft Through Alteration Of Checks	MM	Failure To Collect Accounts Receivable	MM	Failure To Invest Cash Reserves
4	Information Technology	HL	Loss Of Data Center	HL	Malfunction Of Administrative System Software	MH	Inappropriate Use Of Computer Resources	MM	Failure To Define The It Architecture/ Technological Direction	MM	Failure To Follow Accreditation, TBR, State, Federal And Campus Policies/Laws	MM	Failure To Install Product Upgrades In A Timely Manner	MM	Failure To Prevent Identity Theft
6	Student Services	HL	Falsifying Records	MH	Inappropriate Use Of Computer Resources	MM	Conflict Of Interests	MM	Employee Turnover	MM	Failure To Appropriately Handle Student Grievances Or Appeals	MM	Failure To Follow Accreditation, TBR, State, Federal And Campus Policies/Laws	MM	Failure To Follow Federal Requirements
3	Instruction (Non-Credit)	MH	Inappropriate Use Of Computer Resources	MM	Conflict Of Interests	MM	Failure To Achieve Course And Program Outcomes	MM	Failure To Follow Accreditation, TBR, State, Federal And Campus Policies/Laws	MM	Failure To Keep Course Offerings Competitive	MM	Failure To Prevent Identity Theft	MM	Falsifying Records
1	Instruction (Credit)	MH	Inaccurate Time Reporting	MH	Inappropriate Use Of Computer Resources	MH	Purchasing Incorrect/Unnecessary Products	MM	Conflict Of Interests	MM	Employee Turnover	MM	Failure To Prevent Identity Theft	MM	Improperly Disposing Of Surplus
2	Academic Support	MH	Inappropriate Use Of Computer Resources	MM	Conflict Of Interests	MM	Failure To Achieve Course And Program Outcomes	MM	Failure To Prevent Identity Theft	MM	Falsifying Records	MM	Improperly Disposing Of Surplus	MM	Lack Of Backup To Key Admin Positions
7	Institutional Support	MH	Inappropriate Use Of Computer Resources	MM	Conflict Of Interests	MM	Expenditure Of Funds In Non-Allowed Areas	MM	Failure To Comply With 501C3 Requirements	MM	Failure To Follow Accreditation, TBR, State, Federal And Campus Policies/Laws	MM	Failure To Follow Federal Requirements	MM	Failure To Increase Endowments
5	Physical Plant	HL	Disasters - Fire, Tornado, And Explosions	HL	Inadequate Property Insurance	MM	Emergency Call Boxes	MM	Lack Of Backup To Key Admin Positions	MM	Lack Of Cross-Training	MM	Not Monitoring Budgets For Overspending	MM	Purchasing Fraud
9	Auxiliary Enterprises	HL	Risk Of Failure Of External Contract Providers	MM	Not Providing Books	MM	Poor Customer Service	-	n/a	-	n/a	-	n/a	-	n/a

Nashville State Community College
Enterprise Risk Footprint
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#	ACTIVITIES		8		9		10		11		12		13		14		15
8	Financial Management	MM	Failure to Prevent Identity Theft	MM	Failure To Reconcile Daily Deposits	MM	Failure To Reconcile System Interfaces	MM	Failure To Transfer Cash From Investments To Bank Accounts In A Timely Manner	MM	Failure To Transmit And Settle Credit Card Batches	MM	Inaccurate Time Reporting	MM	Posting Entries Incorrectly	MM	Purchasing Fraud
4	Information Technology	MM	Inaccurate Time Reporting	MM	Inadequate Access Control	MM	Inadequate Bandwidth	MM	Inadequate Preventative Maintenance	MM	Interruption Of Utility Service	MM	Lack Of Appropriate System Back Up	MM	Lack Of Backup To Key Admin Positions	MM	Not Monitoring Budgets For Overspending
6	Student Services	MM	Failure to Prevent Identity Theft	MM	Fraudulent Residency Classification	MM	Improper Financial Aid Awards	MM	Improperly Disposing Of Surplus	MM	Inaccurate Information In Catalog And Schedules	MM	Incomplete Student Records	MM	Ineffective Academic Advising	MM	Malfunction Of Administrative System Software
3	Instruction (Non-Credit)	MM	Ineffective Recruitment And Retention	MM	Length Of Time Needed To Process Non TBR Agreements	MM	Poor Communication	MM	Poor Customer Service	MM	Poor Leadership	MM	Poor Oversight	MM	Poor Risk Assessment	MM	Poor Supervision
1	Instruction (Credit)	MM	Inability To Lock Doors From The Inside	MM	Ineffective Academic Advising	MM	Length Of Time Needed To Process Non TBR Agreements	MM	Not Monitoring Budgets For Overspending	MM	Poor Customer Service	MM	Poor Risk Assessment	MM	Poor Supervision	MM	Theft
2	Academic Support	MM	Lack Of Cross-Training	MM	Lack Of Library's Resources On Off Campus Sites	MM	Lack Of Training	MM	Not Monitoring Budgets For Overspending	MM	Poor Leadership	MM	Poor Oversight	MM	Poor Risk Assessment	MM	Poor Supervision
7	Institutional Support	MM	Failure to Prevent Identity Theft	MM	Falsifying Records	MM	Improperly Disposing Of Surplus	MM	Ineffective Monitoring Of Existing Grants	MM	Lack Of Backup To Key Admin Positions	MM	Lack Of Clear Roles And Responsibilities	MM	Not Auditing Strategic Areas	MM	Not Monitoring Budgets For Overspending
5	Physical Plant	MM	Purchasing Incorrect/Unnecessary Products	MM	Purchasing Products That Are More Expensive Than Necessary	MM	Theft	MM	Waste Or Abuse	ML	Age And Condition Of Facilities	ML	Conflict Of Interests	ML	External Lighting	ML	Failure To Follow Accreditation, TBR, State, Federal And Campus Policies/Laws
9	Auxiliary Enterprises	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a

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RISKS

#	ACTIVITIES	1		2		3		4		5		6		7		8	
5	Institutional Support (57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73)	HM	Failure to align mission and goals with community needs	HM	Failure to follow state, federal, and local laws and regulations	HM	Mismanagement of funds	HM	Failure to plan for emergencies	HM	Insufficient financial resources	HM	SACSCOC non-compliance	HM	Failure of data systems	HM	Failure to follow purchasing procedures
6	Information Technology (74, 75, 76, 77, 78, 79)	HM	Inadequate disaster recovery	HM	Inadequate infrastructure	HL	Inadequate technology planning/oversight	HL	Loss of data	HL	Loss of funding to support function	HL	Natural disaster	HL	Terrorism, sabotage	MM	Inability to hire appropriate employees
4	Instruction & Academic Support (45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56)	HL	Loss of community support for academic programs	HL	Loss of institutional accreditation	MH	Competition from other educational providers	MH	Loss of academic personnel	MH	Shortage of qualified adjunct faculty	MM	Student academic dishonesty	MM	Barriers to transfers to other institution for students	MM	Changes in leadership
2	Financial Management (18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 34)	MH	Financial errors contributing to a qualified audit opinion	MH	Conflict of interest	MH	Excessive employee turnover	MH	Fraud, waste and abuse	MH	Inadequate security during high-volume times	MH	Insufficient data backup	MM	Purchasing irregularities	MM	Change in financial reporting systems
3	Physical Plant (35, 36, 37, 38, 39, 40, 41, 42, 43, 44)	HL	Airport disaster	HL	Natural disaster	HL	Outbreak of infectious disease	MH	Escalation of utility costs	MH	Inadequate capital funding	MH	Inadequate key control	MH	Inadequate security of capital assets	MH	Theft, waste, abuse of assets
1	Student Services (1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17)	HL	Infectious disease outbreak	HL	Loss of student data	MM	Failure to comply w/ federal, state regulations	MM	Failure to comply w/grant stipulations	MM	Failure to follow Policies & Procedures	MM	Failure to process financial aid applications timely	MM	Falling enrollment	MM	Fraud, theft, waste, abuse
7	Auxiliary Enterprises (80, 81, 82, 83)	HL	Bankruptcy of a contractor	HL	Fire	MH	Food poisoning	MM	Competition	MM	Disruption of supply chain	MM	Unsafe environment	MM	Unsanitary environment (negative health inspection)	-	n/a

Northeast State Community College
Enterprise Wide Risk Footprint
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ACTIVITIES		9		10		11		12		13		14		15		16
Institutional Support (57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73)	HM	Failure to detect fraud, waste, and abuse	HM	Failure to properly assess internal controls	HL	Unprofessional/ unethical behavior with stakeholders	HL	Not following donor award specification	MM	Failure to meet institutional strategic planning objectives	MM	Lack of back-up for key personnel	MM	Improper employment, advancement, and termination practices	MM	Lack of maintenance of confidentiality of records
Information Technology (74, 75, 76, 77, 78, 79)	MM	Inadequate employee training	MM	Inadequate end-user training	MM	Interruption of services	MM	Lack of appropriate data security	MM	Loss of key personnel	MM	Outdated technology	MM	Poor customer service	-	n/a
Instruction & Academic Support (45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56)	MM	Errors in academic advising	MM	Failing technology access	MM	Failure to comply with fed & state laws and regulations	MM	Failure to retain students	MM	Impact of economic forces outside college's control	MM	Inadequate space available for instruction			-	n/a
Financial Management (18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 34)	MM	Failure to follow Policies and Procedures	MM	Financial problems of vendors	MM	Inadequate staffing	MM	Inadequate state funding	MM	Erroneous payroll disbursements	MM	Improper payments to vendors	MM	Loss of financial records	-	n/a
Physical Plant (35, 36, 37, 38, 39, 40, 41, 42, 43, 44)	MM	Equipment failure	MM	Inadequate employee safety training	MM	Loss of key personnel	MM	Loss of leadership	MM	Unsafe facilities	ML	Aging infrastructure	ML	Disrupted access to campus	-	n/a
Student Services (1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17)	MM	Improper use of student activity fees	MM	Inaccurate student records	MM	Inadequate Advising	MM	Over awarding financial aid	MM	Poor customer service	ML	Failure to maintain safe environment for students	ML	Improper handling of student disciplinary actions	-	n/a
Auxiliary Enterprises (80, 81, 82, 83)	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a

PELLISSIPPI STATE COMMUNITY COLLEGE
ENTERPRISE RISK FOOTPRINT
MAY 2016

#	MAJOR ACTIVITIES	1	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	10
1	INSTRUCTION & ACADEMIC SUPPORT	HM	Failure to meet funding performance requirements of the Complete College Act	HM	Failure to retain students	MH	Impact of system or statewide initiatives at the campus level	MH	Lack of adequate funding	M	Aging faculty	M	Competition	M	Graduation rates	M	Inability to hire and retain qualified faculty	M	Increased reporting requirements (federal, state, institutional, etc.)	M	Insufficient availability of qualified adjunct instructors
6	INFORMATION TECHNOLOGY	HM	Breach of security / confidentiality	HL	Natural disaster	M	Complications of operating and maintaining BANNER systems	M	Copyright infringement	M	Impact of system initiatives at the campus levels	M	Inadequate staffing / employee turnover / unable to hire qualified staff	M	Insufficient data/ reports for decision making	M	Lack of adequate funding	M	Lack of disaster recovery planning	M	Outdated technology
2	STUDENT SERVICES	HL	Incidents of violent behavior	MM	Failure to follow disciplinary rules/ due process	MM	Failure to follow policies and procedures	MM	Failure to provide adequate support services for students with disabilities	MM	Failure to retain students	MM	Fraud, theft, waste, and abuse	MM	Inadequate supervision of student activities	MM	Inefficient admissions process	MM	Low graduation rates	MM	Poor customer service
4	PHYSICAL PLANT	HL	Natural disasters	HL	Terrorism/ sabotage/ violent behavior	MM	Aging infrastructure	MM	Improper handling of hazardous materials	MM	Inadequate emergency planning	MM	Inadequate funding	MM	Inadequate security of assets	MM	Inadequate training of staff	MM	Increasing utility costs	MM	Vandalism/ fraud/ theft/ waste/ and abuse
3	FINANCIAL MANAGEMENT (includes Auxiliaries)	MM	Difficulty related to contract administration	MM	Errors, mistatements or misclassifications of items in the financial statements	MM	Inability to access online data	MM	Inadequate staffing	MM	Inadequate training of employees	MM	Noncompliance with federal and state regulations	MM	Poor inventory management	ML	Conflict of interest	ML	Employee turnover	ML	Erroneous payroll disbursements
5	INSTITUTIONAL SUPPORT	HL	Terrorism / sabotage / violent behavior	MM	Accidental discharge of Firearm	MM	Inability to raise funds	MM	Inadequate planning and assessment	MM	Inadequate staffing / compensation	MM	Nonfunded mandates	ML	Failure of funding allocations to align with mission and objectives	ML	Fund raising improprieties	ML	Inadequate emergency responses	ML	Negative perspective from external constituencies
8	BUSINESS AND COMMUNITY SERVICES	HL	Failure to ensure children are safe and secure while on campus	MH	Loss of key personnel	MM	Failure to correctly bill and invoice clients	MM	Failure to properly advise clients	MM	provide accurate and up-to-date information via website or social media	MM	Fraud, theft, waste and abuse	MM	Loss of contracts (SBA, Chamber, Banks relates to TSBDC)	MM	Poor Customer Service	MM	Private Competition	n/a	0
7	FINANCIAL AID	HL	Excessive default rates	MM	Failure of Students to comply with program requirements	MM	Failure to follow federal state laws & regulations	MM	Failure to follow policies & procedures	MM	Fraud, theft, waste and abuse	MM	Poor customer services	ML	Improper financial aid counseling	ML	Mismanagement of financial aid programs	n/a	0	n/a	0

PELLISSIPPI STATE COMMUNITY COLLEGE
ENTERPRISE RISK FOOTPRINT
MAY 2016

#	MAJOR ACTIVITIES	11	11	12	12	13	13	14	14	15	15	16	16	17	17	18	18	19	19	20	20
			RISKS																		
1	INSTRUCTION & ACADEMIC SUPPORT	M M	Lack of facilities	M M	Noncompetitive faculty salaries	M M	Over reliance on part-time faculty	M M	Resistance to change	ML	Equipment and technology failures	ML	Failure of the institution to adopt appropriate technology to support the classroom	ML	Grade inflation	ML	Inappropriate faculty behavior	ML	Incomplete / Falsified academic credentials	ML	Insufficient professional development for academic personnel
6	INFORMATION TECHNOLOGY	M M	Poor customer service	ML	Lack of backups / Inability to restore backups	ML	Major vendor changes	ML	Reliability & Security of Hosted Services	ML	Sabotage	ML	System failure	n/a	0	n/a	0	n/a	0	n/a	0
2	STUDENT SERVICES	M M	Significant changes in enrollment	ML	Failure to follow federal and state laws and regulations	ML	Failure to maintain safe environment for students	ML	Failure to properly manage transfer credit	ML	Improper advising	ML	Improper counseling	LM	Significant tuition increase	n/a	0	n/a	0	n/a	0
4	PHYSICAL PLANT	ML	Failure to perform routine maintenance	ML	Noncompliance with federal and state regulations	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0
3	FINANCIAL MANAGEMENT (includes Auxiliaries)	ML	Failure to follow policies and procedures	ML	Failure to record and collect receivables	ML	Fraud/ embezzlement	ML	Improper/ erroneous payment to vendors	ML	Inaccurate reporting	ML	Inappropriate expenditure of grant funds	ML	Loss of records	ML	Purchasing irregularities	n/a	0	n/a	0
5	INSTITUTIONAL SUPPORT	ML	Poor media relations	ML	Violation of federal and state laws / policies and procedures	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0
8	BUSINESS AND COMMUNITY SERVICES	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0
7	FINANCIAL AID	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0

		RISKS													
#	MAJOR ACTIVITIES	1	1	2	2	3	3	4	4	5	5	6	6	7	7
3	Institutional Support	HM	Inadequate emergency preparedness planning/ response/ preparation/ awareness	MH	Lack of and/or inadequate business continuity planning	MH	Loss of institutional autonomy for decision making	MM	Failure to adequately monitor grant funding or comply with grant requirements	MM	Failure to comply and/or monitor compliance with SACS requirements	MM	Failure to maintain key control/secure buildings	MM	Failure to monitor institutional effectiveness
1	Instruction and Academic Support	HM	Significant decline in FTE/workforce contact hours/ completion benchmarks/changes in enrollment patterns including dual studies	MH	Significant reductions and/ or lack of adequate funding	MM	Clinical accidents/ mistakes/ student accidents/ injuries	MM	Communications network failure/ equipment/ facility systems failures	MM	Competition for Health Science Programs/ clinical sites	MM	Excessive reliance on adjunct faculty	MM	Failure to build appropriate schedule to meet student needs
2	Student Services and Enrollment Management	HM	Significant decline in FTE/workforce contact hours/ completion benchmarks/ changes in enrollment patterns including dual studies	MH	Competition for students	MM	Awards to ineligible students	MM	Communications network/ webpage failure/ interruption	MM	Errors in data/ reports	MM	Failure to comply with applicable laws and policies	MM	Failure to maintain accurate, up-to-date student records/ archived student records
7	Workforce Development	MH	Failure to maintain business/industry/ government alliances/ partnerships	MM	Accident or injury of participant in Continuing Education/ Workforce Development activities	MM	Competition for qualified faculty/ training contracts/ partnerships, funds/grants	MM	Error in reporting	MM	Errors in collection/ assessment of fees	MM	Failure to comply/ complete grant requirements/ benchmarks	MM	Failure to monitor program effectiveness
5	Financial Management	HL	Failure to update building and contents value for insurance	MM	Banner systems failure/network/ hosting disruption	MM	Errors, mistatements, and/or untimely financial reports	MM	Errors/ untimely payments to employees, vendors, or others	MM	Failure to comply with applicable laws, regulations, and/or policies	MM	Failure to comply with health codes/food borne illnesses, etc	MM	Failure to have appropriate textbooks and supplies
6	Information Technology	HL	Fire or Natural Disaster	HL	Inadequate disaster recovery/ business continuity planning	MM	Computer Center environmental controls/ system failure	MM	Failure to attract and/ or retain qualified employees	MM	Failure to integrate technology across the institution on a timely basis	MM	Inadequate training/ professional development	MM	Loss of control over College/ privacy data via emerging technologies and mobile storage devices
4	Facility Operations and Maintenance	HL	Fire and/or natural disaster	MM	Accidents/ injuries - Expo Center	MM	Deferred maintenance for aging facilities and infrastructure	MM	Employee/ student/ other injuries and accidents	MM	Failure to comply with applicable laws, regulations, and/ or policies including hazardous waste	MM	Fraud, waste and/or abuse	MM	Inadequate capital maintenance funding/planning

ROANE STATE COMMUNITY COLLEGE
ENTERPRISE WIDE RISK FOOTPRINT
MAY 2016

																											RISKS								
#	MAJOR ACTIVITIES	8	8	9	9	10	10	11	11	12	12	13	13	14
3	Institutional Support	MM	Failure to raise external resources to support institutional goals	MM	Inability/failure to recruit and hire qualified faculty/staff that perform at an acceptable level	MM	Inadequate and/ or ineffective advertising	MM	Inadequate/ inefficient/ inappropriate resources/ resource allocation to support mission and goals	MM	Lack of and/or failure to comply with policies and procedures	MM	Lack of competitive salaries/ employee turnover	MM
1	Instruction and Academic Support	MM	Failure to identify and assess program and student learning outcomes	MM	Fraud, waste, and/or abuse	MM	Inability/ failure to recruit and hire competent, qualified faculty/ adjunct faculty	MM	Lack of professional development training	MM	Momentum/D2L instructional support system failure/security breach/data compromise/ denial of service attack	MM	Poor or inadequate academic advisement	ML
2	Student Services and Enrollment Management	MM	Failure to retain/ graduate students	MM	Inadequate security/ inappropriate release of student records/ protected information	MM	Inadequate/ inappropriate counseling/ career services	MM	Lack of resources for/failure to provide adequate services at off-campus centers	MM	Lack of student friendly enrollment process	MM	Poor customer service	MM
7	Workforce Development	MM	Fraud and/or theft by participants/ others	MM	Inaccurate reporting of workforce contact hours	MM	Lack of integration within the College	MM	Lack of internal funding/funding to sustain programs/ equipment	MM	Lack of or inadequate business continuity planning	MM	Lack of qualified faculty	MM
5	Financial Management	MM	Inability to secure and retain bookstore/food service contractor	MM	Inadequate internal controls	MM	Inadequate security/ inappropriate release of student/ employee records/ protected information	MM	Lack of oversight of budget management consistent with mission, objectives, and availability of resources	MM	Lack of timely reconciliation of accounts/ financial records	MM	Poor or inadequate customer service	MM
6	Information Technology	MM	Network outages (campus network, hosted systems, internet)	MM	Power Outages	ML	Access to systems/data not adequately controlled	ML	Breach of network/system security	ML	Failure to adequately educate/train users	ML	Failure to implement software upgrades, fix errors, perform backups on a timely basis	ML
4	Facility Operations and Maintenance	MM	Inadequate maintenance services for off-campus centers	MM	Inadequately trained personnel	MM	Infrastructure/ building system failures	MM	Motor vehicle accidents	MM	Poor contractors/ sub-contractors of facilities/ inability to secure custodial contract	MM	Theft/vandalism	n/a

ROANE STATE COMMUNITY COLLEGE
ENTERPRISE WIDE RISK FOOTPRINT
MAY 2016

#	MAJOR ACTIVITIES	14	15	15	16	16	17	17	18	18	19	19	20	20
3	Institutional Support	Lack of institutional "succession" planning for key positions	ML	Failure to adequately promote College's role/ value	ML	Failure to comply with reporting requirements/ deadlines	ML	Failure to maintain/ cultivate appropriate relationship with donors/ Foundation Board	ML	Failure to provide safe, secure campuses	ML	Fraud, waste, and/or abuse	ML	Inadequate and/ or inaccurate institutional reports/research
1	Instruction and Academic Support	Failure to comply with Complete College Act, US Dept of ED requirements	ML	Failure to ensure comparable instructional quality from campus to campus	ML	Failure to maintain appropriate program advisory committees	ML	Failure to maintain current, updated, high quality programs/ curriculum responsive to service area needs	ML	Failure to secure/ maintain accreditation of eligible programs	ML	Lack of adequate space conducive to effective instruction activities	ML	Lack of and/ or inadequate academic support resources (Library, Learning Ctrs, Distance Education, Advisement)
2	Student Services and Enrollment Management	Violent and/ or disruptive student or others	ML	Banner systems failure/network/ hosting disruption	ML	Failure to comply with NJCCAA/ TCCAA requirements	ML	Failure to provide adequate access/ accomodations for disabled students	ML	Fraud, waste, and/or abuse	ML	Inability to place graduates/ lower placement rates	n/a	0
7	Workforce Development	Loss of students	MM	Loss of support for non-credit training	MM	Mismanagement of budgets	ML	Embezzlement/ misappropriation of funds by employees	ML	Mismanagement of contract/grant agreements	ML	Poor quality instruction	ML	Poorly developed curriculum
5	Financial Management	State audit reports not issued timely	MM	Untimely billings/ collections of accounts receivable	ML	Failure to manage cash to ensure liquid resources to meet operational needs	ML	Fraud, waste, and/or abuse	n/a	0	n/a	0	n/a	0
6	Information Technology	Failure to perform important IT support functions timely/regularly	ML	Hardware and/ or software failure/flaws	ML	Inadequate physical security of servers/ network equipment	ML	Inadequate virus protection	ML	Poor customer service	n/a	0	n/a	0
4	Facility Operations and Maintenance	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0

Southwest Tennessee Community College
Enterprise Risk Footprint
May 2016

#	ACTIVITIES	RISKS 1	2	3	4	5	6	7	8	9
1	Information Technology Systems	HM — Ineffective institutional disaster recovery plan	HL — Failure to conduct background & reference checks for employees with access to confidential records and/or in a sensitive position	HL — Ineffective administrative computer system support	HL — Abuse of power (position, rank or title)	HL — Inadequate preparedness for a catastrophic event such as a natural disaster or terrorism	HL — Inadequately trained/cross-trained employees	HL — Loss of internet access	HL — Ineffective strategic planning and management	HL — Insufficient data security measures & network security measures
2	Financial Management 2	HH — Failure to comply with federal, state. local and governing board laws, regulations and guidelines	HL — Abuse of power (position, rank or title)	HL — Failure to conduct background & reference checks for employees with access to confidential records and/or in a sensitive position	HL — Inadequate internal audit/monitoring review process	HL — Inadequately trained/cross-trained employees	MH — Failure to investigate and resolve all complaints	MH — Inability to attract and retain qualified faculty and/or staff	MH — Inadequate and/or inconsistent application of policies & procedures	MH — Inadequate resources (staffing, supplies, equipment, facilities)
3	Instruction and Academic Support	HH — Failure to comply with federal, state and local laws, regulations and guidelines	HM — Inadequate quality of instruction	HL — Ineffective strategic planning and management	HL — Inadequate internal audit/monitoring review process	HL — Inadequately trained/cross-training employees	HL — Ineffective, inappropriate or offensive external communications	HL — Lack of security with confidential records	HL — Loss of internet access	HL — Non-compliance with generally-accepted accounting guidelines
4	Student Services	HH — Failure to comply with federal, state. local and governing board laws, regulations and guidelines	HM — Ineffective enrollment processes	HM — Ineffective strategic planning and management	HL — Failure to comply with funders expectations	HL — Failure to conduct background & reference checks for employees with access to confidential records and/or in a sensitive position	HL — Inadequate internal audit/monitoring review process	HL — Inadequately trained/cross-trained employees	HL — Lack of security with confidential records	HL — Failure to investigate and resolve all complaints
5	Physical Plant	HM — Ineffective institutional recovery plan	HL — Abuse of power (position, rank or title)	HL — Inaccurate reporting of capital assets and physical facilities inventory for Capital Budget Requests	HL — Inaccurate valuation of plant assets for state insurance coverage	HL — Inadequate preparedness for a catastrophic event such as a natural disaster or terrorism	HL — Inadequately trained/cross-trained employees	HL — Insufficient resources for physical plant renewals and replacements	HL — Insufficient routine/preventative maintenance of Plant and equipment	MH — Failure to investigate and resolve all complaints
6	Financial Management 1	HH — Failure to comply with federal, state. local and governing board laws, regulations and guidelines	HM — Ineffective institutional disaster recovery plan	HL — Ineffective strategic planning and management	HL — Abuse of power (position, rank or title)	HL — Inadequate internal audit/monitoring review process	HL — Inadequately trained/cross-trained employees	HL — Ineffective, inappropriate or offensive external communications	HL — Lack of security with confidential records	HL — Non-compliance with generally-accepted accounting guidelines
7	Enrollment Management	HM — Ineffective enrollment processes	HL — Barriers to student success - course scheduling, availability of administrative services, counseling services, ease of admissions process, etc.	HL — Inadequate or ineffective telecom management	HL — Inadequately trained/cross-trained employees	HL — Ineffective administrative computer system support	HL — Lack of security with confidential records	HL — Loss of internet access	MH — Failure to investigate and resolve all complaints	MH — Failure to keep software up to date
8	Institutional Support	HM — Ineffective institutional disaster recovery plan	HL — Abuse of power (position, rank or title)	HL — Failure to conduct background & reference checks for employees with access to confidential records and/or in a sensitive position	HL — Inadequate preparedness for a catastrophic event such as a natural disaster or terrorism	HL — Inadequately trained/cross-trained employees	HL — Lack of security with confidential records	HL — Loss of internet access	MH — Failure to investigate and resolve all complaints	MH — Inaccurate financial reporting
9	Administrative Support	HH — Failure to comply with federal, state. local and governing board laws, regulations and guidelines	HM — Ineffective enrollment processes	HM — Ineffective strategic planning and management	HL — Failure to comply with funders expectations	HL — Failure to conduct background & reference checks for employees with access to confidential records and/or in a sensitive position	HL — Inadequately trained/cross-trained employees	HL — Lack of security with confidential records	MH — Failure to investigate and resolve all complaints	MH — Inadequate resources (staffing, supplies, equipment, facilities)

#	ACTIVITIES	10		11		12		13		14		15		16		17		18
1	Information Technology Systems	MH	Failure to keep software up to date	MH	Inadequate resources (staffing, supplies, equipment, facilities)	MH	Inappropriate faculty, staff or volunteer behavior	MH	Ineffective allocation of personnel or budgets	MH	Theft, fraud and waste of institutional assets	ML	Excessive employee turnover / inadequate planning for transfer of knowledge due to attrition	ML	Ineffective network resources	ML	Ineffective planning and management of TAF	MM	Improper /negligent hiring
2	Financial Management 2	MH	Theft, fraud and waste of institutional assets	LH	Inaccurate advising	MM	Failure to follow institutional policies and procedures	MM	Failure to take advantage of collaborative opportunities	MM	Inadequate external/internal communications	MM	Inadequate registration/refund procedures	MM	Ineffective, improper or inaccurate management of records and record keeping.	MM	Insufficient Professional Development program or staff training resources	MM	Purchases inconsistent with the goals and objectives of the College
3	Instruction and Academic Support	MH	Failure to investigate and resolve all complaints	MH	Inability to attract and retain qualified faculty and/or staff	MH	Inadequate and/or inconsistent application of policies & procedures	MH	Inadequate resources (staffing, supplies, equipment, facilities)	MH	Inappropriate faculty, staff or volunteer behavior	MH	Ineffective allocation of personnel or budgets	MH	Theft, fraud and waste of institutional assets	MM	Ineffective employee behavior	MM	Ineffective employee training/cross training
4	Student Services	MH	Failure to maintain an appropriate cultural/ethical environment	MH	Inadequate and/or inconsistent application of policies & procedures	MH	Inadequate resources (staffing, supplies, equipment, facilities)	MH	Inappropriate faculty, staff or volunteer behavior	MH	Theft, fraud and waste of institutional assets	MM	Failure to follow institutional policies and procedures	MM	Failure to take advantage of collaborative opportunities	MM	Improper documentation for Expenses and Revenue	MM	Ineffective employee training/cross training
5	Physical Plant	MH	Inability to attract and retain qualified faculty and/or staff	MH	Inadequate and/or inconsistent application of policies & procedures	MH	Inadequate resources (staffing, supplies, equipment, facilities)	MH	Ineffective allocation of personnel or budgets	MH	Theft, fraud and waste of institutional assets	MM	Failure to follow institutional policies and procedures	MM	Failure to properly dispose of hazardous materials	MM	Inadequate energy conservation management	MM	Inadequate external/internal communications
6	Financial Management 1	MH	Inability to attract and retain qualified faculty and/or staff	MH	Inadequate and/or inconsistent application of policies & procedures	MH	Inadequate resources (staffing, supplies, equipment, facilities)	MH	Inappropriate faculty, staff or volunteer behavior	MH	Theft, fraud and waste of institutional assets	MM	Failure to follow institutional policies and procedures	MM	Ineffective employee behavior	MM	Ineffective employee training/cross training	MM	Ineffective, improper or inaccurate management of records and record keeping.
7	Enrollment Management	MH	Failure to maintain an appropriate cultural/ethical environment	MH	Inaccurate advising	MH	Inappropriate employee behavior	MH	Inadequate resources (staffing, supplies, equipment, facilities)	MM	Failure to follow institutional policies and procedures	MM	Inadequate external/internal communications	MM	Inadequate fact-based decision making	MM	Ineffective employee behavior	MM	Ineffective employee training/cross training
8	Institutional Support	MH	Inadequate and/or inconsistent application of policies & procedures	MH	Inadequate resources (staffing, supplies, equipment, facilities)	MH	Inappropriate faculty, staff or volunteer behavior	MH	Theft, fraud and waste of institutional assets	MH	Failure to follow institutional policies and procedures	MM	Improper documentation for Expenses and Revenue	MM	Improper /negligent hiring	MM	Ineffective employee behavior	ML	Excessive employee turnover / inadequate planning for transfer of knowledge due to attrition
9	Administrative Support	MH	Ineffective allocation of personnel or budgets	MH	Theft, fraud and waste of institutional assets	MM	Abuse of power (position, rank or title)	MM	Improper /negligent hiring	MM	Inadequate external/internal communications	MM	Inadequate fact-based decision making	MM	Ineffective employee training/cross training	MM	Ineffective, improper or inaccurate management of records and record keeping.	MM	Insufficient Professional Development program or staff training resources

#	ACTIVITIES		19		20		21		22		23		24		25		26		27
1	Information Technology Systems	MM	Failure to take advantage of collaborative opportunities	MM	Inadequate fact-based decision making	MM	Ineffective desktop and lab support	MM	Ineffective employee training/cross training	MM	Insufficient Professional Development program or staff training resources	MM	Purchases inconsistent with the goals and objectives of the College	-	n/a	-	n/a	-	n/a
2	Financial Management 2	ML	Excessive employee turnover / inadequate planning for transfer of knowledge due to attrition	ML	Failure to maintain a clean and safe environment		Failure to perform financial reconciliations	ML	Inadequate separation of job duties	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
3	Instruction and Academic Support	ML	Ineffective, improper or inaccurate management of records and record keeping.	ML	Insufficient Professional Development program or staff training resources	ML	Capricious tenure process	ML	Failure to perform financial reconciliations	ML	Inadequate long-term planning/short-sighted planning	ML	Inconsistent application of published student policies and procedures, catalogs, student handbook, etc.	-	n/a	-	n/a	-	n/a
4	Student Services	ML	Ineffective, improper or inaccurate management of records and record keeping.	MM	Insufficient Professional Development program or staff training resources	MM	Insufficient security services for campus resources	ML	Excessive employee turnover / inadequate planning for transfer of knowledge due to attrition	ML	Failure to comply with Dept. of Human Services Regulations (Child Care)	ML	Failure to maintain a clean and safe environment	ML	Failure to perform financial reconciliations	ML	Improper financial payments or disbursements	ML	Inadequate campus security
5	Physical Plant	MM	Ineffective desktop and lab support	MM	Ineffective employee behavior	MM	Ineffective employee training/cross training	ML	Failure to maintain a clean and safe environment	ML	Inadequate long-term planning/short-sighted planning	ML	Insufficient physical plant services and storage	-	n/a	-	n/a	-	n/a
6	Financial Management 1	MM	Insufficient Professional Development program or staff training resources	MM	Purchases inconsistent with the goals and objectives of the College	ML	Excessive employee turnover / inadequate planning for transfer of knowledge due to attrition	ML	Failure to perform financial reconciliations	ML	Improper financial payments or disbursements	ML	Inadequate Cash Management	ML	Inadequate separation of job duties	-	n/a	-	n/a
7	Enrollment Management	MM	Ineffective, improper or inaccurate management of records and record keeping.	MM	Excessive employee turnover / inadequate planning for transfer of knowledge due to attrition	ML	Excessive employee turnover / inadequate planning for transfer of knowledge due to attrition	ML	Failure to maintain a clean and safe environment	ML	Inadequate separation of job duties	ML	Inconsistent application of published student policies and procedures, catalogs, student handbook, etc.	-	n/a	-	n/a	-	n/a
8	Institutional Support	ML	Failure to maintain a clean and safe environment	ML	Inadequate campus security	ML	Inadequate separation of job duties	ML	Ineffective network resources	ML	Insufficient area and/or asset storage	ML	Non-compliance with Student Right-to-Know Act	-	n/a	-	n/a	-	n/a
9	Administrative Support	ML	Excessive employee turnover / inadequate planning for transfer of knowledge due to attrition	ML	Failure to meet community's continuing education needs	ML	Inadequate campus security	ML	Inadequate long-term planning/short-sighted planning	ML	Inadequate separation of job duties	-	n/a	-	n/a	-	n/a	-	n/a

#	ACTIVITIES	RISKS 1	2	3	4	5	6	7	8
9	Instruction	Aggrandized faculty credentials (HH)	Failure to attract students/low enrollment (HH)	Failure to meet quality standards (HH)	Grade inflation (HH)	Lack of adequate funding (HL)	Unqualified graduates (MH)	Inability to attract expertise (MH)	Instructional Methodology Standards (MH)
3	Regulatory Compliance	Failure to comply with federal/state/local guidelines (HH)	Failure to meet accreditation standards (HH)	Improper systematic awarding of student financial aid (HH)	Failure to follow policies and procedures (MH)	Copyright or trademark infringement (MH)	Lack of compliance with FERPA (MH)	Lack of Title IX Compliance (MH)	Failure to comply with NJCAA policies and procedures (MH)
2	Human Capital Management	Failure to implement continuous improvement (HH)	Failure to verify credentials and qualifications (HH)	Lack of financial resources (HH)	Failure to maintain appropriate faculty and staff levels (MH)	Conflict of interest (MH)	Failure to attract and retain qualified personnel (MH)	Failure to develop and implement adequate staffing and salary plan (MH)	Inadequate training and professional development (MH)
1	Financial Management	Inappropriate use of student fees (HH)	Decrease in revenue stream (HM)	Failure to maintain adequate records (HM)	Financial deficit/cash shortfall (HL)	Fraud, theft, and abuse (MH)	Misreporting/misleading information (MH)	Failure to comply with GASB and other regulatory groups (MM)	Failure to follow prescribed business policies and procedures (MM)
4	External Partnerships	Failure to maintain beneficial government and community relationships (HH)	Failure to maintain adequate collaborative relationships (MH)	Failure to maintain adequate TCAT relationship (MH)	Inability to meet community needs (MM)	Difficulty/challenges with foundation board (MM)	n/a	n/a	n/a
5	Crisis Management	Failure to maintain appropriate system-wide emergency preparedness plan (HM)	Inadequate Man-made or Natural Disaster Recovery (HL)	Maintain a Comprehensive Security System (HL)	Dissemination of incorrect/inaccurate/inappropriate information (MM)	Insufficient emergency funding (MM)	n/a	n/a	n/a
6	Retention	Failure to provide instructional support (HH)	Failure to retain students (HH)	Inadequate advising (MH)	Insufficient Counseling (MH)	Lack of matriculation/articulation (MH)	Lack of student engagement (MM)	Campus Safety and Security (MM)	Failure to provide appropriate customer service level (MM)
8	Capacity Management	Inadequate insurance/proper valuation of buildings (HL)	Lack of maintaining proper Master Plan (HL)	Excessive campus access (MM)	Escalation of Utility Costs (MM)	Incorrect use of 15 passenger van (MM)	Lack of preventative maintenance (MM)	Obsolete Facilities (MM)	Failure to maintain adequate security (MM)
7	Recruitment	Inability to recruit and retain students (HH)	Failure to process proper enrollment applications and documents (MH)	Failure to provide appropriate customer service level (MH)	Misinformation/incorrect information dissemination (MH)	Security of test instruments (MH)	Failure to market the College (MM)	n/a	n/a
11	Strategic Plan	Lack of comprehensive and effective communication among all employees (MH)	Lack of institutional priorities, goals, and direction (MH)	Lack/inadequate planning (MH)	n/a	n/a	n/a	n/a	n/a
10	Diversity	Failure to maintain and implement the diversity plan (MH)	Not meeting A2S goals (MH)	Lack of sensitivity to diversity (MM)	n/a	n/a	n/a	n/a	n/a
	Information Technology	Data Leak (MH)	Physical Infrastructure damage due to construction (MH)	Virus or cyber-attacks (MH)	Data Breach (MM)	Lack of system (TBR) defined guidelines for ERP systems (Banner) (MM)	Lack of generators or alternative power source at remote campuses (Livingston, Highland Crest) (ML)	Loss of IT system(s) - email, Banner (ML)	Loss of Tele-communications/Network (ML)

#	ACTIVITIES		9		10		11		12		13		14		15
9	Instruction	MH	Unqualified students	MM	Challenges/threats to academic freedom	MM	Inappropriate behavior of faculty and staff	MM	Inequitable or improper teaching loads	MM	Lack of faculty diversification	MM	Liability related to consistent quality off-campus instruction	MM	Retention of expertise
3	Regulatory Compliance	MM	Failure to comply with GASB and other regulatory groups	MM	Failure to follow appropriate Hazmat procedures	MM	Lack of adherence to ADA Compliance	MM	Poor internal audit/inappropriate controls	-	n/a	-	n/a	-	n/a
2	Human Capital Management	MH	Inappropriate employee behavior	MM	Change in leadership	MM	Loss of historical system knowledge due to staff turnover	ML	Failure to protect employee rights	-	n/a	-	n/a	-	n/a
1	Financial Management	MM	Incorrect budgeting	MM	Loss of records	MM	Material audit findings	MM	Purchasing irregularities	ML	Customer service problems with auxiliary services	-	n/a	-	n/a
4	External Partnerships	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
5	Crisis Management	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
6	Retention	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
8	Capacity Management	ML	Inadequate Parking	ML	Unsafe working conditions	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
7	Recruitment	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
11	Strategic Plan	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
10	Diversity	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
	Information Technology	LH	Loss of data center(s)	LL	Failure to perform proper back-up		n/a		n/a		n/a		n/a		n/a

#	ACTIVITIES	RISKS 1	2	3	4	5	6	7	8
11	Planning, Research & Assessment (15,36,57,60)	HM Breach of confidential data or data security	HM Fraud, waste, abuse and misuse of funds	HM Lack of knowledge of performance or compliance requirements	HM Lack of written procedures or misinterpretation of policies & procedures	HM Lack of, or, inadequate monitoring	HM Non-compliance with SACS, Federal, State or TBR regulations	HL Lack of business continuity / disaster recovery planning	MH Improper decisions based on inaccurate or incomplete information / data
9	Information & Educational Technologies (32,43,50,59,69)	HM Breach of confidential data or data security	HM Inappropriate response to an emergency situation	HM Lack of or inadequate monitoring	HL Damage to buildings, equipment or facilities	HL Data center - telecommunications failure	HL Extended power outage affecting operations	HL Fraud, waste and misuse of funds	HL Inaccurate reporting or accounting
4	College Advancement (12,13,19,27,28)	HM Changing market conditions (economy)	HM Competition	HM Unpredictable and / or declining financial resources	HL Fraud, waste, abuse and misuse of funds	HL Improper decisions based on inaccurate or incomplete information / data	HL Inappropriate behavior	HL Inappropriate business activities	HL Inappropriate use / handling of assets and supplies
10	Institutional Support (9,22,25,33,35,40,55,56,67)	HM Breach of confidential data or data security	HM Natural disaster, pandemics, terrorism	MM Data center - telecommunications failure	MM Fraud, waste, abuse and misuse of funds	MM Improper decisions based on inaccurate or incomplete information / data	MM Inaccurate reporting or accounting	MM Inadequate staffing, employee stress, burnout or turnover	MM Inappropriate behavior
8	Financial Management (2, 3, 4, 7, 10, 12, 13, 14, 21, 27, 28, 34, 54, 58, 66)	HL Natural disaster, pandemics, terrorism	MM Breach of confidential data or data security	MM Contracts are not awarded in a prompt, fair and reasonable manner in accordance with merit based criteria	MM Data center - telecommunications failure	MM Fraud, waste and misuse of funds	MM Improper decisions based on inaccurate or incomplete information / data	MM Inadequate staffing, employee stress, burnout or turnover	MM Lack of written procedures or misinterpretation of policies and procedures
12	Student Affairs (15, 20, 26, 38, 41, 42, 61, 62, 63, 64, 65, 68)	HL Loss of federal financial aid programs	HL Non-compliance with SACS, Federal, State or TBR regulations	MM Changing market conditions (economy)	MM Improper decisions based on inaccurate or incomplete information / data	MM Inaccurate or incomplete documentation	MM Lack of written procedures or misinterpretation of policies and procedures	ML Breach of confidential data or data security	ML Data center - telecommunications failure
1	Academic Affairs (1,31,37)	HL Clinical mistakes in health related fields	HL Food preparation issues - poisoning, allergies, pathogens, spoilage, sanitation	HL Non-compliance with SACS, Federal, State or TBR regulations	MM Inadequately trained employees	MM Inappropriate use / handling of assets and supplies	MM Ineffective academic advising	ML Breach of confidential data or data security	ML Copyright violations - intellectual material
3	Center for Workforce Development (5,11,16,29,45,53,74)	MM Changing Market Conditions	MM Traveling without an approved travel request or appropriate liability insurance	ML Breach of confidential data or data security	ML Competition	ML Contracts are not awarded in a prompt, fair and reasonable manner in accordance with merit based criteria	ML Damage to buildings, equipment or facilities	ML Fraud, waste, abuse and misuse of funds	ML Improper decisions based on inaccurate or incomplete information / data
7	Facilities Management (8,17,18,23,24,44,46,47,48,49,70)	HL Natural disaster, pandemics, terrorism	MM Damage to buildings, equipment or facilities	MM Extended power outage affecting operations	ML Fraud, waste, abuse and misuse of funds	ML Inappropriate response to an emergency situation	ML Inappropriate use / handling of assets and supplies	ML Lack of business continuity - disaster recovery planning	ML Motor pool accidents
2	Auxiliary (6,30,71)	MM Breach of confidential data or data security	ML Food preparation issues - poisoning, allergies, pathogens, spoilage, sanitation	ML Improper decisions based on inaccurate or incomplete information / data	ML Inappropriate behavior	ML Inappropriate business activities	ML Inappropriate use / handling of assets and supplies	ML Non-compliance with SACS, Federal, State or TBR regulations	ML Safety - students, employee and non-employee
5	Communications & Marketing (39)	MM Breach of confidential data, data security	MM Poor marketing, scandal	MM Poor public relations	ML Fraud, waste, abuse and misuse of funds	LL Inadequate staffing, employee stress, burnout or turnover	- n/a	- n/a	- n/a
6	Community Education (51,52,72,73)	ML Breach of confidential data or data security	ML Damage to buildings, equipment or facilities	ML Inappropriate behavior	ML Natural disaster, pandemics, terrorism	LM Competition	LM Inadequate staffing, employee stress, burnout or turnover	LM Inadequately trained employees	LL Clinical mistakes in health related programs

Walters State Community College
Enterprise Risk Footprint
May 2016

#	ACTIVITIES	9	10	11	12	13	14	15
11	Planning, Research & Assessment (15,36,57,60)	MM Inaccurate or incomplete documentation	MM Inaccurate reporting or accounting	MM Inadequate staffing, employee stress, burnout or turnover	MM Inadequately trained employees	MM Theft, embezzlement, robbery, fraud	LL Copyright violations - intellectual material	- n/a
9	Information & Educational Technologies (32,43,50,59,69)	HL Lack of academic continuity - disaster recovery planning	HL Lack of business continuity - disaster recovery planning	HL Natural disaster, pandemics, terrorism	HL Non-compliance with SACS, Federal, State or TBR regulations	HL Safety - student, employee and non-employee	MM Changing market conditions (economy)	MM Copyright violations - intellectual material
4	College Advancement (12,13,19,27,28)	HL Loss of tax exempt status of Foundation	HL Natural disaster, pandemics, terrorism	HL Theft, embezzlement, robbery, fraud	MM Inaccurate reporting or accounting	MM Program / economic outcomes are not achieved	ML Breach of confidential data or data security	ML Lack of business continuity - disaster recovery planning
10	Institutional Support (9,22,25,33,35,40,55,56,67)	MM Lack of business continuity - disaster recovery plan	MM Lack of written procedures or misinterpretation of policies and procedures	MM Theft, embezzlement, robbery, fraud	MM Unpredictable and/or declining financial resources	ML Contracts are not awarded in a prompt, fair and reasonable manner in accordance with merit based criteria	ML Copyright Violations - intellectual material	ML Damage to buildings, equipment or facilities
8	Financial Management (2, 3, 4, 7, 10, 12, 13, 14, 21, 27, 28, 34, 54, 58, 66)	MM Theft, embezzlement, robbery, fraud	MM Unpredictable and / or declining financial resources	ML Damage to buildings, equipment or facilties	ML Extended power outage affecting operations	ML Inaccurate reporting or accounting	ML Inadequately trained employees	ML Inappropriate behavior
12	Student Affairs (15, 20, 26, 38, 41, 42, 61, 62, 63, 64, 65, 68)	ML Extended power outage affecting operations	ML Failure to meet international travel requirements	ML Failure to respond to significant loss in enrollment	ML Fraud, waste, abuse and misuse of funds	ML Inadequately trained employees	ML Inappropriate behavior	ML Inappropriate response to an emergency situation
1	Academic Affairs (1,31,37)	ML Improper decisions based on inaccurate or incomplete information / data	ML Inappropriate behavior	ML Lack of academic continuity - Disaster recovery plan	ML Safety - student, employee and non-employee	ML Traveling without approved travel request or appropriate liability insurance	ML Unethical grading practices	ML Unqualified faculty / staff
3	Center for Workforce Development (5,11,16,29,45,53,74)	ML Inaccurate or incomplete documentation	ML Inaccurate reporting or accounting	ML Inappropriate behavior	ML Inappropriate business activities	ML Inappropriate response to an emergency situation	ML Inappropriate use / handling of assets and supplies	ML Lack of business continuity - disaster recovery planning
7	Facilities Management (8,17,18,23,24,44,46,47,48,49,70)	ML Non-compliance with SACS, Federal, State or TBR regulations	LM Inadequate staffing, employee stress, burnout or turnover	LM Inappropriate behavior	LM Lack of written procedures or misinterpretation of policies and procedures	LL Inadequately trained employees	LL Safety - student, employee and non-employee	LL Traveling without an approved travel request or appropriate liability insurance
2	Auxiliary (6,30,71)	ML Theft, embezzlement, robbery, fraud	LM Changing market conditions (economy)	LM Competition	LM Lack of knowledge of performance or compliance requirements	LM Lack of written procedures or misinterpretation of policies and procedures	LM Unpredictable and / or declining financial resources	LL Inaccurate reporting or accounting
5	Communications & Marketing (39)	- n/a	- n/a	- n/a	- n/a	- n/a	- n/a	- n/a
6	Community Education (51,52,72,73)	LL Food Preparation Issues - poisoning, allergies, pathogens, spoilage, sanitation	LL Fraud, waste, abuse and misuse of funds	LL Improper decisions based on inaccurate or incomplete information / data	LL Inaccurate reporting or accounting	LL Inappropriate use/handling of assets and supplies	LL Lack of written procedures or misinterpretation of policies and procedures	LL Misclassification of accounts in financial statements

#	ACTIVITIES	1	2	3	4	5	6	7	8	9
5	TN eCampus	HM Excessive down time	MM Incorrect revenue sharing data from campuses/incorrect reporting	MM Only one developer for databases	MM Change in leadership	MM Lack of proper software licensing/inability to purchase software in a timely manner	MM Lack of trained staff	- n/a		
7	Human Resources	ML Lack of coordination/communication w/ institutions	ML Failure to review campus compensation plans	ML Failure to maintain Central Office compensation plans	ML Failure to conduct appropriate investigations	ML Failure to review campus salary increases	ML Failure to review new campus appointments	MM Employee turnover	MM Failure to analyze legislative bills	ML Failure to follow federal and state regulations
3	General Counsel / Legal	HM Issuing incorrect legal advice to employees/campuses/board members	ML Failure to comply with federal and state laws and regulations (EEOC, Contracts, Employment, Environmental Compliance, Student Laws, FERPA,etc)	ML Failure to inform employees/campuses/board members of legal updates				- n/a	- n/a	- n/a
13	Business and Finance- Finance and Accouting	HL Financial management system change or failure	HL Insufficient backup of computer data	HL Loss of physical records	HL State appropriations not distributed to institutions accurately/timely	MM Breech of security systems/failure to secure data and information	MM Non-compliance with federal or state laws or institutional policies	MM Waste and abuse - failure to spend conservatively	ML Disbursements (checks, ACH's, LGIP transfers) not processed properly/timely	ML Failure to follow applicable accounting guidance (GAAP, GASB)
2	Business and Finance- Payroll	HL Failure to pay employees/submit direct deposit file timely	HL Financial management system change or failure	HL Insufficient backup of computer data	MM Inaccurate/unauthorized payroll deductions	MM Insufficient/untrained staff	MM Loss of physical records	MM Payment of fictitious employee	MM Payments of payroll taxes, insurance, vendors are not timely/accurate	MM Payroll information is not properly fed to financial accounting system
11	System-wide Internal Audit	HL Breach of confidentiality	HL Failure to identify problems, fraud, waste, or abuse (incorrect audit conclusions)	HL Failure to properly investigate allegations	MM Failure to communicate information to campus auditors	MM Failure to comply with audit standards	MM Failure to report accurate information timely to the Audit Committee, Management and the Comptroller's Office	MM Inadequate audit plans or insufficient audit planning	MM Lack of resources available to perform risk based audits or lack of technical expertise	ML Change in leadership
8	Chancellor's Office	HM Violation of privacy issues/breach of security (FERPA)	HM Failure to achieve expectation of Complete college Act	HL Failure to resolve personnel issues in a timely manner	HL Lack of good communication channels with legislators/board members/college presidents	HL Lack of planning for catastrophic events(natural disaster, student issues, pandemics, etc)	MM Failure to update, reevaluate, and follow policies and procedures	MM Lack of qualified staff/excessive turnover		
6	TCAT's	HL Loss of computer records	MM Employee turnover	MM Failure to follow policies, procedures, and guidelines	MM Improper funding allocation	MM Improper grant administration	MM Inaccurate data to / from campuses	MM Ineffective communication to / from campuses	MM Lack of effective training	ML Conflict of interest
1	Academic Affairs	HL Failure to meet strategic plan goals and benchmarks	HL Loss of financial funding	MM Failure to update policies/procedures as needed	MM Inadequate or no data (inability to access)	MM Inappropriate approvals of personnel transactions	ML Inaccurate reporting from institutions / falsification of data from campuses	ML Incorrect implementation of policies/procedures	ML Intellectual property fraud	ML Loss of accreditation (programs not up to standards)
9	Leases/Real Property	HL Failure of follow State Building Commission regulations	HL Loss of inaccurate information in the project tracking system	MM Change in leadership	MM Change in personnel	MM Fraud, waste and abuse	MM Inadequately trained employees	MM Non-compliance with contract	MM Vendor non-compliance with contract	ML Failure to adhere to proper bidding procedures
4	Information Technology	HL Failure to provide for Disaster Recovery	MH Inadequate training of employees	ML Loss of programming systems data	ML Loss of backup data	ML Loss of facility	ML Loss of key personnel	ML Critical patches or updates will not be applied in a timely manner	ML Theft of equipment	ML Breach of security
17	Organizational Effectiveness/Strategic Iniatives	ML Lack of expenditure tracking	ML Failure to achieve objectives of program	LL Failure to follow state and federal guidelines	LL Fraud, waster and abuse	- n/a	- n/a	- n/a	- n/a	- n/a
10	Administration	MM Failure to communicate new / amended legislation to TBR or campuses	ML Change in key leadership / turnover	LM Loss of credibility with government officials	LL Inaccurate reporting of private gifts from institutions	- n/a	- n/a	- n/a	- n/a	- n/a
19	Institutional Planning	HL Failure fo follow State Building Commission regulations	MM Change in leadership	MM Change in personnel	MM Failure to follow TBR policies and guidelines	MM Inaccurate data obtained from campuses	MM Inadequately trained employees	MM Non-compliance with Master Plan	ML Inadequate Master Plan	LL Conflict of Interest
20	Capital Budgets	MM Change in leadership	MM Change in personnel	MM Failure to follow TBR policies and guidelines	MM Inaccurate data obtained from campuses	MM Inadequately trained employees	MM Project going over budget	ML Improper scoring for capital outlay projects	ML Priorities not aligned with needs	LL Conflict of interest
16	Purchasing	MM Change in leadership	MM Loss of data and automated processes	MM Lack of support staff/employee turnover	MM Failure to follow TBR policies and guidelines	MM Failure to follow State policies and guidelines				

#	ACTIVITIES		10		11		12		13		14		15		16		17		18
5	TN eCampus													-	n/a	-	n/a	-	n/a	-	n/a
7	Human Resources	ML	Failure to follow policies and procedures	MM	Failure to maintain policies and procedures	ML	Failure to preform proper background checks	MM	Failure to secure and maintain employee records	MM	Failure to provide accurate reporting and information to THEC, Legislatiure and Board	MM	Failure to provide guidance, counsel, and advice	ML	Failure to provide classification structure	ML	Failure to provide employment application system	ML	Failure to provide performance management structure
3	General Counsel / Legal	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
13	Business and Finance- Finance and Accouting	ML	Insufficient/untrained staff	ML	Failure to follow TBR policies guidelines	ML	Falsified invoices or travel claims											-	n/a
2	Business and Finance- Payroll	ML	Inaccurate/untimely W-2 processing and reporting	MM	Unauthorized release of confidential information	LM	Data entry errors are not detected and corrected in a timely manner	MM	Employees are not paid at the approved rate	LM	Inaccurate or unreported leave/employees absent without leave	LM	Longevity payments are not processed for the correct amount and in the correct month	ML	Ghost employees			-	n/a
11	System-wide Internal Audit	ML	Failure to develop good relations with management	ML	Lack of independence, conflict of interest, lack of objectivity or unethical behavior	ML	Unqualified staff	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
8	Chancellor's Office					-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
6	TCAT's	ML	Fradulent activities	ML	Misuse of state resources	LM	Insufficient number of staff	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
1	Academic Affairs	ML	Loss of qualified staff / change in personnel	LL	Inappropriate approval of travel documentation	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
9	Leases/Real Property	ML	Failure to verify contractor/designers surety with Depta of Commerce and Insurance	ML	Failure to verify contractor/design license	ML	Improper payments	-	n/a										
4	Information Technology	ML	Failure to maintain password security	ML	Unauthorized system access	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
17	Organizational Effectiveness/Strategic Iniatives	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
10	Administration	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
19	Institutional Planning	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
20	Capital Budgets	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
16	Purchasing																		

DATE:	August 30, 2016
AGENDA ITEM:	**Review of Risk Assessments for Universities and Community Colleges – Indicated Major Processes**
PRESENTER:	Tammy Birchett
ACTION REQUIRED:	Voice Vote
STAFF'S RECOMMENDATION:	Accept Report

BACKGROUND INFORMATION:

The Committee will review and consider for approval activity-level risk assessments of major processes for the universities, community colleges and TBR system office.

The following descriptions explain the two levels of risk analysis currently used by TBR institutions. For each perspective, management considers identified risks for their potential impact on the institution and likelihood of occurrence, using factors of high, moderate or low, resulting in a risk factor that helps to rank the risks by significance.

> **Enterprise-wide perspective**—an annual high level view of enterprise risk, organized by major activity areas, to give management a road map for performing activity-wide assessments.

> **Activity-wide perspective**—a more detailed analysis of risk within a major process (activity). Major processes usually consist of several sub-processes, where risks are assessed. This step is followed by an assessment of controls in place at the sub-process level to mitigate the risks. If indicated, corrective action steps are developed by management to improve controls. After this phase, management monitors the controls periodically to ensure controls are in place. All major processes must be reviewed within a three year cycle.

Upon completion of the major process assessments, management completes and submits the following documents for review by the campus internal auditor and subsequently to System-wide Internal Audit.

> Letter to the Audit Committee Chair
> Risk Footprint, for each major process
> Control Footprint, for each sub-process within the major process
> Corrective Action Plan, if indicated

The president's letter to the Audit Committee Chair acknowledges responsibility for the operations of the entity and provides an opinion that the risk assessment process was sufficiently comprehensive for the areas reviewed and supports the conclusions reached during the assessment. Each entity's internal auditor performs a limited review of the documentation provided, concluding on the adequacy of the coverage, conclusions reached and level of documentation supporting the assessment.

Summaries of significant risks assessed at the activity-wide perspective and reported by the universities, community colleges and system office are included on the following pages. These summaries provide a system-wide overview of the major processes assessed during 2016. Risk assessment documents submitted by each institution are available to members upon request.

System-wide Risk Assessment Highlights by Major Process
Major Processes Assessed by Institution
Significant Risks Summary Charts:
    Financial Management
    Auxiliary
    Physical Plant
    Information Technology
    Student Services
    Instruction and Academic Support
    Institutional Support

Tennessee Board of Regents
2016 System Wide Risk Assessment Highlights
Assessments by Major Process

Major Process	# Assessed	% Assessed
Financial Management (1)	9	14%
Auxiliary (1)	9	14%
Physical Plant (1)	9	14%
Information Technology (1)	6	9%
Student Services (1)	6	9%
Instruction and Academic Support (1)	4	6%
Institutional Support (1)	3	5%
Other	19	29%
Totals (2)	65	100%

Notes:

(1) The significant risks and mitigating controls for this major process are summarized on the following pages.

(2) Each institution performed a detailed risk assessment on at least one major process.

Tennessee Board of Regents
Major Processes Assessed by Institution
May 2016

Universities

Austin Peay State University
1. Financial Management
2. Student Services
3. Research

Middle Tennessee State University
1. Student Services, Enrollment, & Academic Support Services
2. University Advancement
3. Marketing & Communications

Tennessee Tech University
1. University Advancement
2. Auxiliary Enterprises
3. Information Technology
4. Instruction & Academic Support

East Tennessee State University
1. University Wide Student Services
2. Research
3. Advancement & Alumni

Tennessee State University
1. Financial Management
2. Auxiliary Enterprises

University of Memphis
1. Athletics
2. Auxiliary Enterprises
3. Financial Management
4. Physical Plant

Community Colleges

Chattanooga State Community College
1. Institutional Support
2. Financial Management
3. Auxiliary Enterprises

Motlow State Community College
1. Information Technology
2. Academic Affairs & Instruction

Roane State Community College
1. Financial Management
2. Information Technology
3. Facilities Operations

Cleveland State Community College
1. Instruction & Academic Support

Nashville State Community College
1. Physical Plant
2. Financial Management
3. Auxiliary Enterprises

Southwest Tennessee Community College
1. Institutional Support
2. Physical Plant
3. Information Technology

Columbia State Community College
1. Physical Plant
2. Financial Management
3. Auxiliary Enterprises

Northeast State Community College
1. Instruction & Academic Support
2. Financial Management
3. Physical Plant
4. Student Services
5. Auxiliary Enterprises

Volunteer State Community College
1. Capacity Management
2. Crisis Management
3. Recruitment
4. Regulatory Compliance
5. Retention

Dyersburg State Community College
1. Financial Management
2. Student Affairs
3. Public Service

Pellissippi State Community College
1. Financial Aid
2. Business and Community Services
3. Institutional Support
4. Information Technology

Walters State Community College
1. Facilities Management
2. Auxiliary Enterprises
3. Communications & Marketing
4. Workforce Training

Jackson State Community College
1. Student Services
2. Auxiliary Enterprises

System Office
1. System Wide Purchasing
2. RODP / TN eCampus
3. Academic Affairs
4. TCAT Administration
5. Administration & Facilities

Tennessee Board of Regents
Significant Risks for Financial Management
May 2016

Inadequate oversight/Inaccurate records, 32%

Other, 1%

Noncompliance with federal, state or local requirements, 13%

Inadequate resources, 8%

Breach of confidentilaity, 7%

Inappropriate employee behavior, 11%

Fraud, waste or abuse concerns, 3%

Inadequate response to an emergency, 4%

Unqualified/Untrained employees, 21%
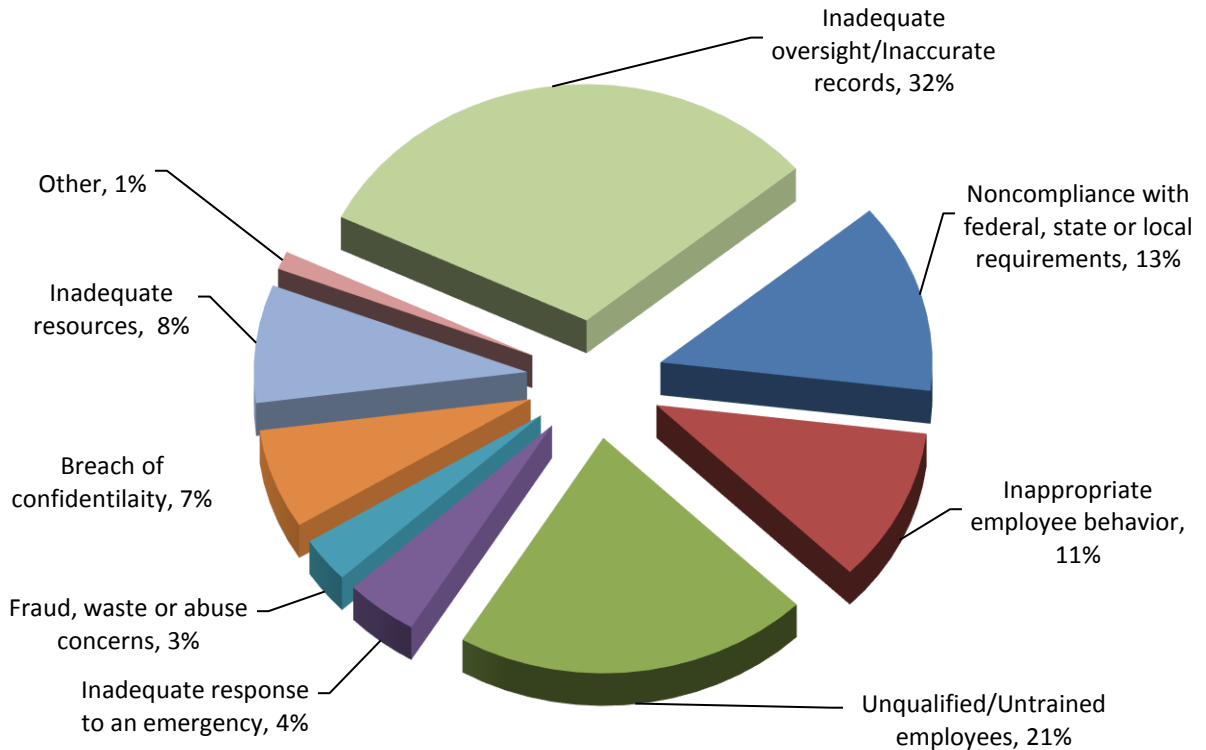
Summary

- Nine institutions (APSU, TSU, UOM, ChSCC, CoSCC, DSCC, NaSCC, NeSCC, & RSCC) assessed the risks related to the major process of Financial Management These institutions noted some common significant risks. Significant risks are generally defined as those risks which management has assessed the highest.

- No corrective action plans were submitted, indicating management deemed adequate controls were in place to mitigate the risks noted.

- Examples of controls management stated were in place to mitigate significant risks:
    1   Policies and procedures
    2   Staff training
    3   Testing Emergency Preparedness plan
    4   Supervisory review
    5   Reconciliations
    6   Cash monitoring
    7   Proper segregation of duties

Tennessee Board of Regents
Significant Risks for Auxiliary Services
May 2016

Inadequate emergency preparedness/natural disaster, 39%

Noncompliance with ADA requirements, 3%

Noncomplaince with federal, state or local requirements, 6%

Poor customer service, 3%

Food poisoning, 6%

Inaccurate records, 3%

Failure of external contractor, 9%

Loss of, misuse of, or inadequate resources, 18%
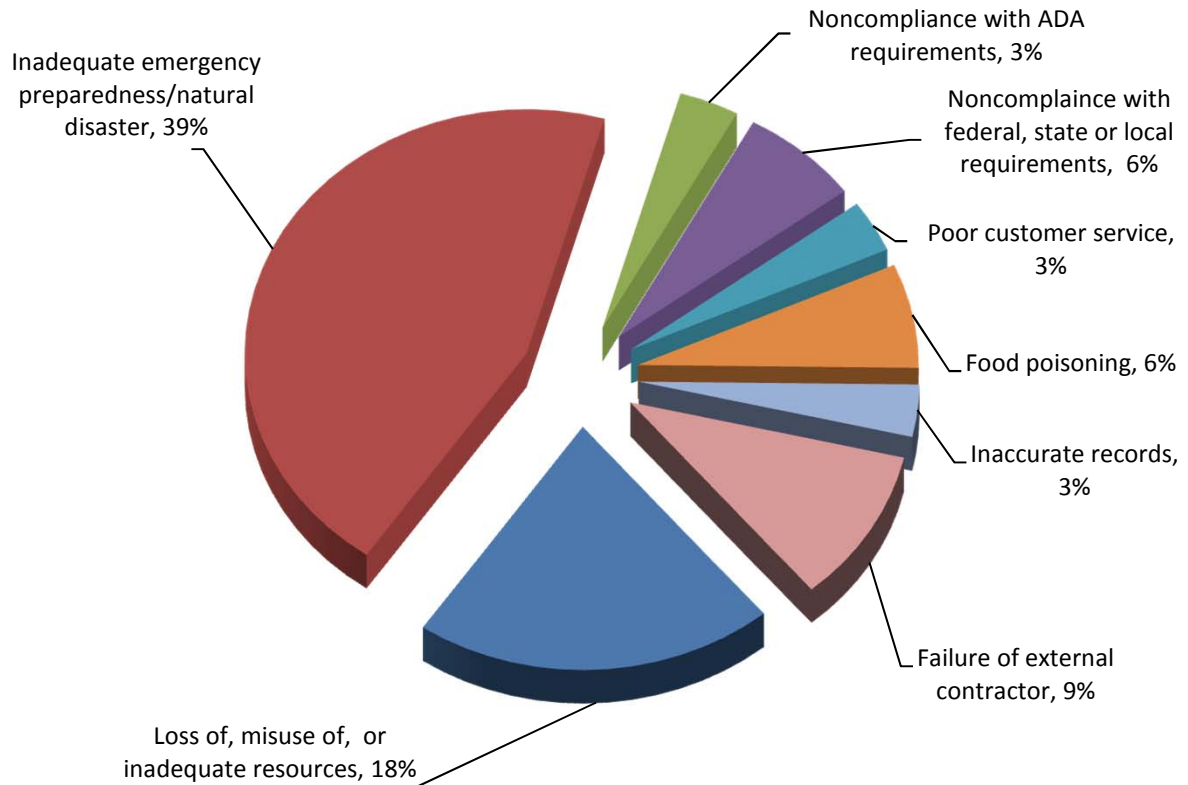
Summary

- Nine institutions (TSU, TTU, UOM, ChSCC, CoSCC, JSCC, NaSCC, NeSCC and WSCC) assessed the risks related to the major process of Institutional Support. These institutions noted some common significant risks. Significant risks are generally defined as those risks which management has assessed the highest.

- No corrective action plans were submitted, indicating management deemed adequate controls were in place to mitigate the risks noted.

- Examples of controls management stated were in place to mitigate significant risks:
    1   Policies and procedures
    2   Emergency planning committee
    3   Tornado and fire drills
    4   Safety and security procedures posted in hallways and classrooms
    5   Food preparation training
    6   Contractor review
    7   Budget review

Tennessee Board of Regents
Significant Risks for Physical Plant
May 2016

Pie chart with the following segments:
- Inadequate resources, 17%
- Hazardous working conditions, 5%
- Deferred maintenance/Aging Infrastructure, 13%
- Noncomplaince with federal, state or local requirements, 9%
- Misuse of equipment and supplies, 12%
- Failure to provide safe work enviroment, 11%
- Other, 11%
- Failure to adequately prepare for a natural disaster, 23%
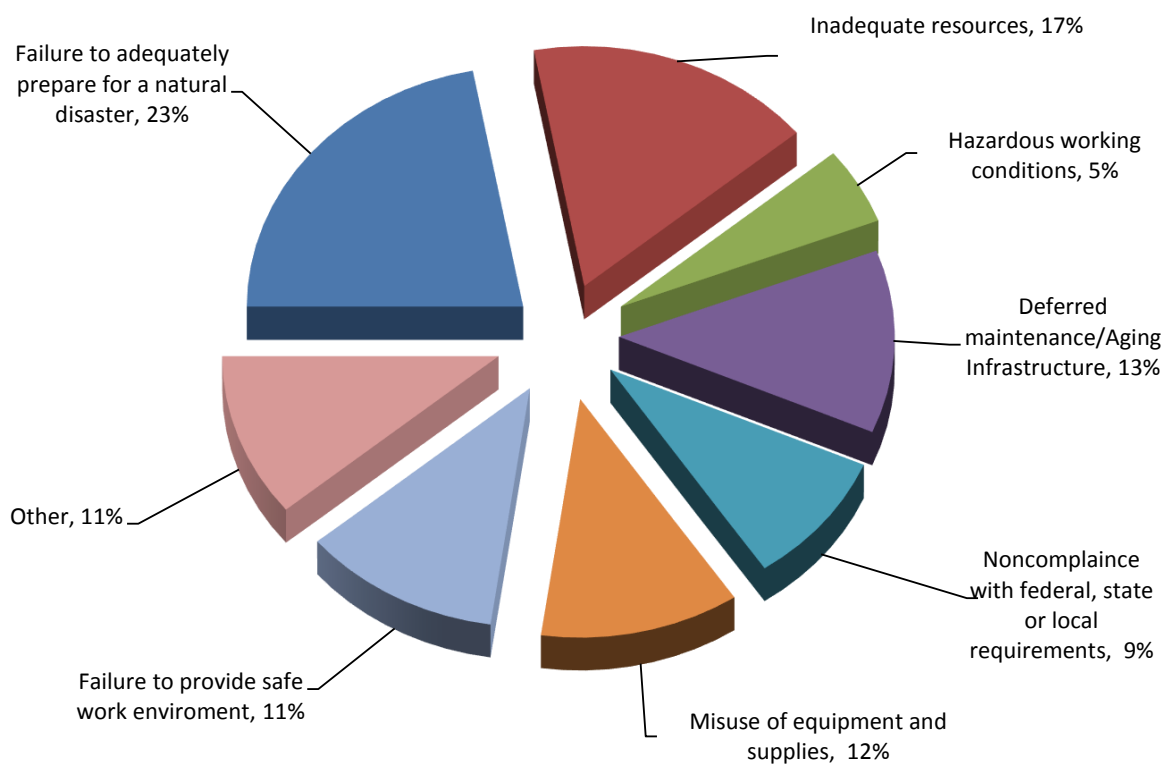
Summary

- Nine institutions (UoM, CoSCC, NaCC, NeSCC, RSCC, STCC, VSCC, WSCC & TBR) assessed the risks related to the major process of Physical Plant. These institutions noted some common significant risks. Significant risks are generally defined as those risks which management has assessed the highest.

- No corrective action plans were submitted, indicating management deemed adequate controls were in place to mitigate the risks noted.

- Examples of controls management stated were in place to mitigate significant risks:
    1. Policies and procedures
    2. Annual building condition assessment
    3. Emergency planning committee
    4. Tornado and fire drills
    5. Safety and security procedures posted in hallways and classrooms
    6. Safety training
    7. Scheduled maintenance plan

Tennessee Board of Regents
Significant Risks for Information Technology
May 2016

Pie chart with the following segments:
- Ineffective management, 22%
- Failure to meet clients needs, 5%
- Inadequate resources, 7%
- Fraud, theft, security breach, 19%
- Inadequate disaster recovery plan, 22%
- System failures, 11%
- Noncomplaince with federal, state or local requirements, 6%
- Lack of trained/qualified…
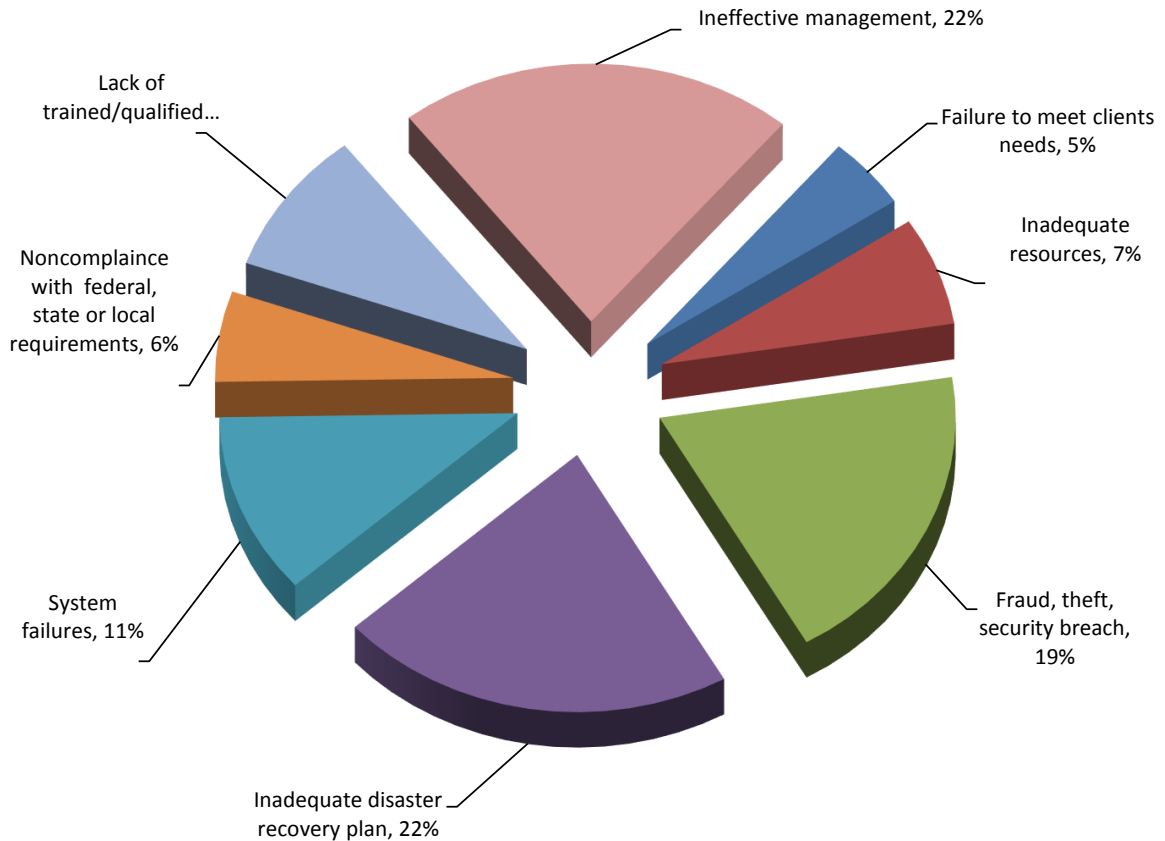
Summary

- Six institutions (TTU, MSCC, PSCC, RSCC STCC & TBR) assessed the risks related to the major process of Information Technology. These institutions noted some common significant risks. Significant risks are generally defined as those risks which management has assessed the highest.

- Two institutions submitted corrective action plans, indicating management was taking steps to ensure adequate controls were in place to mitigate the risks noted.

- Examples of controls management stated were in place to mitigate significant risks:
    1. Training and cross training of employees
    2. Policies and procedures
    3. Supervisory review/monitoring/approval
    4. Performance evaluations
    5. Technology Planning Oversight Committee
    6. Periodic test of disaster recovery plan
    7. Various security/control access measures

Tennessee Board of Regents
Significant Risks for Student Services
May 2016

Data breach/Loss of network, 11%

Inadequate disability services, 3%

Inadequate enrollment management, 31%

Noncompliance with federal, state or local rerquirements, 22%

Lack of resources, 18%

Other, 11%

Failure to adequately manage financial aid, 2%

Occurance of and/or inadequate response to an emergency on campus, 3%
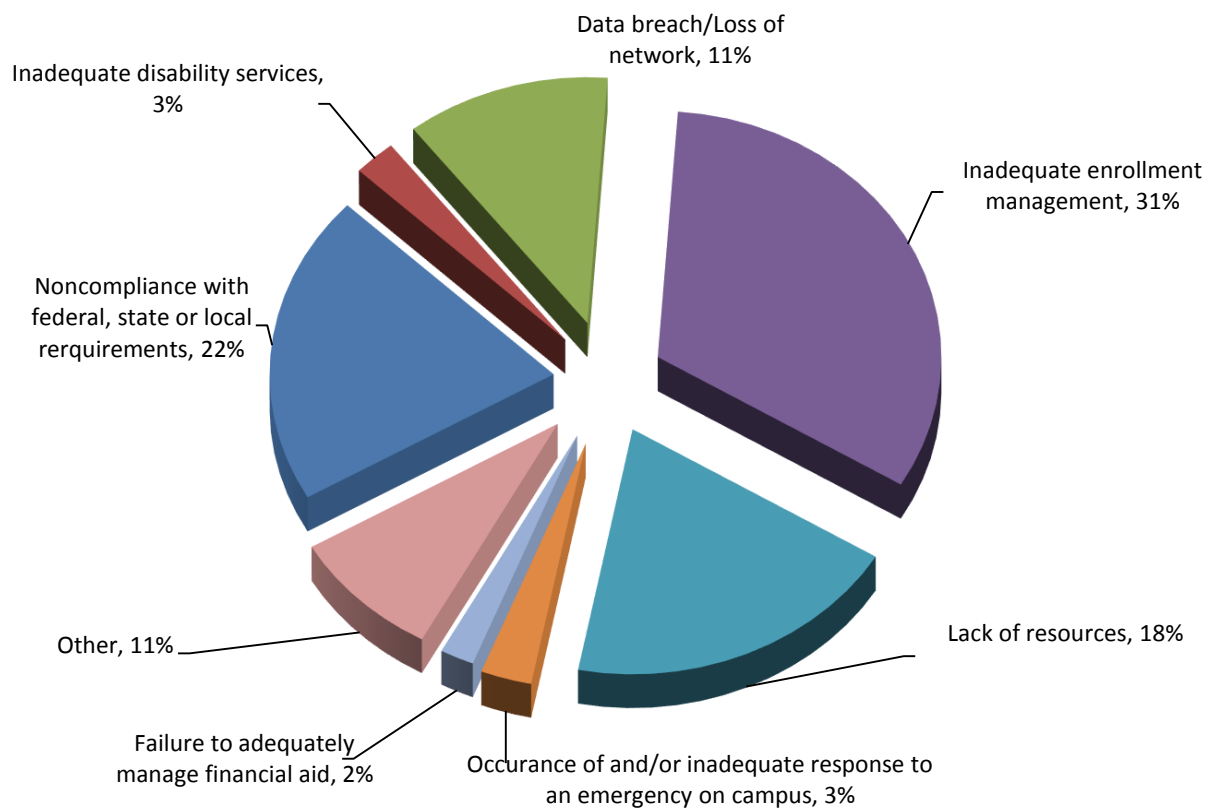
Summary

- Six institutions (APSU, MTSU, ETSU, DSCC, JSCC & NeSCC) assessed the risks related to the major process of Student Services. These institutions noted some common significant risks. Significant risks are generally defined as those risks which management has assessed the highest.

- No corrective action plans were submitted, indicating management deemed adequate controls were in place to mitigate the risks noted.

- Examples of controls management stated were in place to mitigate significant risks:
    1   Policies and procedures
    2   Accreditation review
    3   Employee training
    4   Loan counseling with students
    5   Providing reminders to employees of confidentiality of data
    6   On-going monitoring of various activities
    7   Periodic meetings at Executive level

Tennessee Board of Regents
Significant Risks for Instruction and Academic Support
May 2016

Lack of resources, 19%

Noncompliance with federal, state or local requirements, 28%

Unqualified staff or poor quality of instruction, 15%

Inadequate or untimely record keeping, 1%

Breach of confidentility, 2%

Employee/Student misconduct, 5%

Poor communication, 6%

Other, 17%

Ineffective academic management, 17%
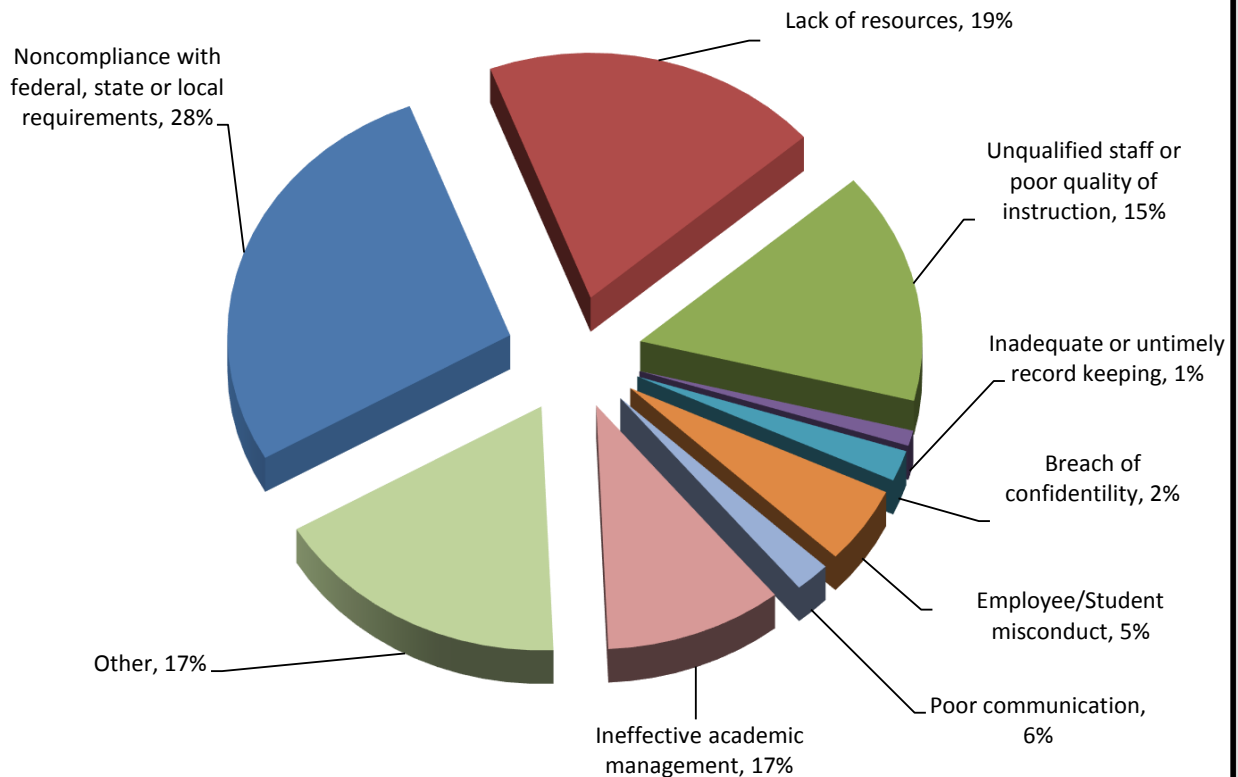
Summary

- Four institutions (TTU, ClSCC, MSCC, NeSCC,) assessed the risks related to the major process of Instruction and Academic Support. These institutions noted some common significant risks. Significant risks are generally defined as those risks which management has assessed the highest.

- No corrective action plans were submitted, indicating management deemed adequate controls were in place to mitigate the risks noted.

- Examples of controls management stated were in place to mitigate significant risks:
    1. Policies and procedures
    2. Faculty handbook
    3. Program reviews
    4. Performance evaluations
    5. Space utilization process
    6. Faculty orientation
    7. Professional development

Tennessee Board of Regents
Significant Risks for Institutional Support
May 2016

Lack of leadership and strategic vision, 20%

Unqualified staff, 11%

Fraud, waste and abuse, 16%

Noncompliance with guidance, 13%

Inaccurate records, 2%

Other, 9%

Inadequate emergency preparedness/natural disaster, 9%

Loss of, misuse of, or inadequate resources, 20%
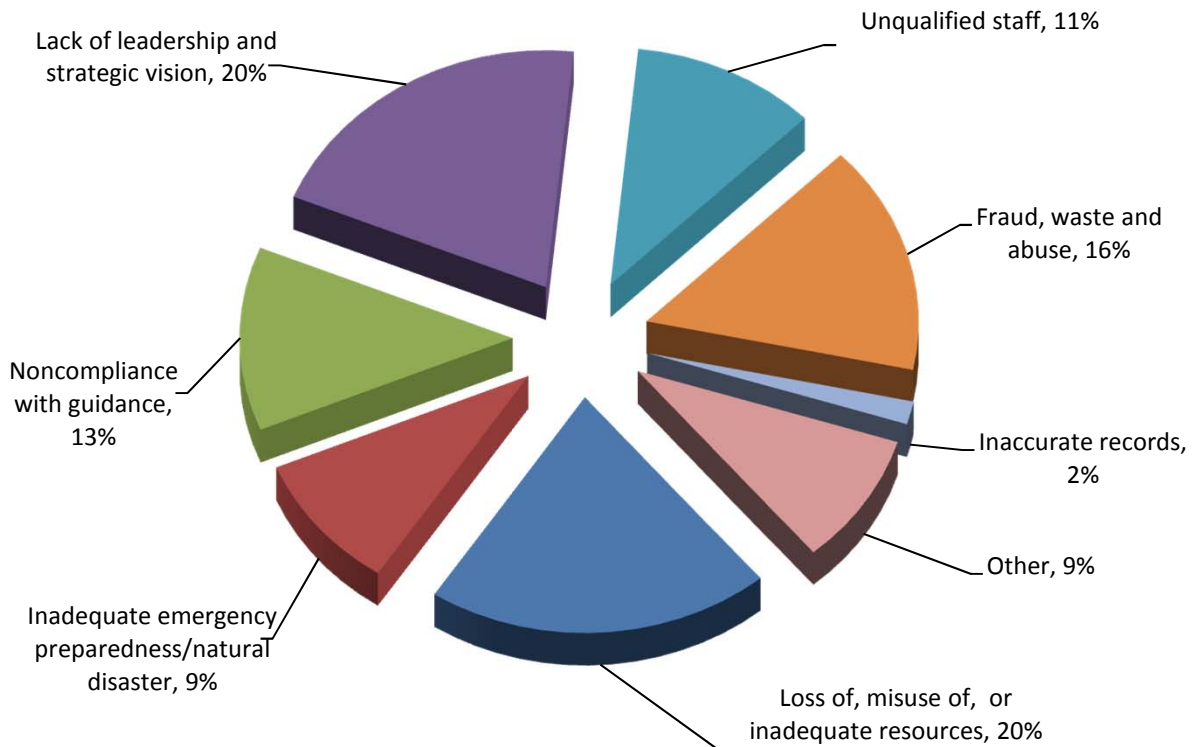
Summary

- Three institutions (ChSCC, PSCC and STCC) assessed the risks related to the major process of Institutional Support. These institutions noted some common significant risks. Significant risks are generally defined as those risks which management has assessed the highest.

- One institution submitted a corrective action plan, indicating management was taking steps to ensure adequate controls were in place to mitigate the risks noted.

- Examples of controls management stated were in place to mitigate significant risks:
  1. Policies and procedures
  2. Periodic review of vision and mission statement
  3. Approval/monitoring process
  4. Performance evaluations
  5. Salary plan reviews
  6. Training
  7. Budget process

TENNESSEE BOARD OF REGENTS

MEETING:	Committee on Audit
SUBJECT:	**Impact of the FOCUS Act on Internal Audit Functions**
DATE:	August 30, 2016
PRESENTER:	Chancellor David Gregory, Tammy Birchett
ACTION REQUIRED:	Informational Report
STAFF'S RECOMMENDATION:	Not Applicable

BACKGROUND INFORMATION:

The Committee will discuss the impact of the FOCUS Act on internal audit activities for the Tennessee Board of Regents system and its institutions as well as steps to transition audit activities within the system's renewed focus on Tennessee's community colleges and colleges of applied technology.

The FOCUS Act directs the creation of a separate state university board, a governing board, for each of the six universities in the Tennessee Board of Regents system. The Act did not amend statutes originally enacted in 2004 regarding the establishment of an audit committee, and other internal audit matters, for the Tennessee Board of Regents system. The State of Tennessee Audit Committee Act of 2005, requires the establishment of audit committees for state governing boards and will presumably require audit committees for the new state university boards once established. Certain questions remain regarding the 2004 requirements of the TBR system's Audit Committee and internal audit function because the FOCUS Act also identifies the six universities within the TBR system.

The following are system-level actions or involvement directed by statutes:

Higher Education Accountability Act of 2004
- The hiring of campus internal auditors shall be done upon the recommendation of the institutional presidents with the approval of the chancellor.

- Termination of employment of campus internal auditors shall require prior approval by the chancellor and the board audit committee.
- Annual or other periodic audits of chief executives shall be performed by an internal auditor who is not an employee of the institution of the chief executive being audited.
- The board of regents shall establish a policy requiring that reports by their system chancellor and presidents detailing expenditures made by, at the direction of, or for the benefit of, the chancellor or president be filed with the board no less than annually.

Higher Education Financial Accountability – 2004
- The board of regents of the state university and community college system shall require risk-based internal financial audits of the offices of the chancellor and the presidents of the institutions comprising the system; provided, that at least thirty percent (30%) of such offices shall be audited in any given year. The audits shall be reviewed by the board of regents and the comptroller of the treasury (TCA 49-7-3001(a).

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Tennessee Board of Regents
Committee on Audit

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DATE:	August 30, 2016
AGENDA ITEM:	**Review of Comptroller's Office Audit Reports**
PRESENTER:	Tammy Birchett
ACTION REQUIRED:	Informational Report
STAFF'S RECOMMENDATION:	Accept Report

BACKGROUND INFORMATION:

The Comptroller of the Treasury, Division of State Audit, under the authority of TCA 4-3-304, performs financial and compliance audits of each Tennessee Board of Regents university, community college and the system office. Universities are audited annually and community colleges and the system office are audited every other year. A description of the standards followed by the Comptroller's Office and the types of findings that may be reported follow this transmittal. The Comptroller's Office also conducts performance audits of the Tennessee Board of Regents 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
> Tennessee State University Foundation – Endowment for Educational Excellence – FYE June 30, 2015
> Nashville State Community College – FYE June 30, 2015 and June 30, 2014

FINANCIAL AND COMPLIANCE AUDITS – FINDINGS
> Tennessee Board of Regents System Office – FYE June 30, 2015 and June 30, 2014

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[1]
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[1]
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[1]
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[2]
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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[1] Statement on Auditing Standard 115, *Communicating Internal Control Related Matters Identified in an Audit,* was effective for periods ending on or after December 15, 2009.
[2] The December 2011 Revision of Government Auditing Standards, issued by the Comptroller General of the United States, Government Accountability Office.

Tennessee Board of Regents
Audit Committee
August 30, 2016
Review of Comptroller's Office Audit Reports
Financial and Compliance Audits— No Findings Reported

Institution	For the Year Ended	Fairness of Financial Statement Presentation	Report on Internal Control	Report on Compliance	Findings
Tennessee State University Foundation – Endowment for Educational Excellence	June 30, 2015	Unmodified Opinion	No findings	No instances of noncompliance required to be reported	0
Nashville State Community College	June 30, 2015 And June 30, 2014	Unmodified Opinion	No findings	No instances of noncompliance required to be reported	0

Institution	For the Year Ended	Fairness of Financial Statement Presentation	Report on Internal Control	Report on Compliance	Findings
Tennessee Board of Regents System Office	June 30, 2015 and June 30, 2014	Unmodified Opinion	One finding was identified as a significant deficiency, but not as a material weakness	No instances of noncompliance required to be reported	1

Finding – TBR did not provide adequate internal controls in one specific area

The system office did not design and monitor internal controls in one specific area. The auditor's observed a condition in violation of the TBR policies and / or industry accepted best practices. Inconsistent implementation of internal controls increases the risk of fraud or error. The details of this finding is confidential pursuant to Section 10-7-504(i) *Tennessee Code Annotated*.

Management's Comment – Management concurred with the finding and recommendation, indicating they have taken corrective action to ensure internal controls are strengthened in the specific area. These controls are presently in place.

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
MTSU FY 2015	Tuesday, January 26, 2016	MTSU - State Audit FY 2015 State Audit LOU Finding - The university did not provide adequate internal controls in three specific areas.	Chief Information Officer	Friday, July 1, 2016	June 29, 2016	Completed
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	Monday, February 1, 2016	January 28, 2016	In Progress
TTU FY 2015	Tuesday, January 26, 2016	TTU - State Audit FY 2015 State Audit LOU Finding - The university did not provide adequate internal controls in one specific area.	CIO	Friday, July 1, 2016	June 27, 2016	Completed
TTU FY 2015	Tuesday, January 26, 2016	TTU - State Audit FY 2015 The university's financial aid office understated to the Department of Education returns of Title IV student financial aid of students who withdrew from classes	Financial Aid Director	Friday, July 1, 2016	June 27, 2016	Completed
ClSCC FY 2014 and 2013	Friday, August 28, 2015	ClSCC - 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	Internal Audit not yet available but follow-up in progress.	Management provided report of action in April 2016.
ClSCC FY 2014 and 2013	Friday, August 28, 2015	ClSCC - 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	Internal Audit not yet available but follow-up in progress.	Management provided report of action in April 2016.

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
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	Internal Audit not yet available but follow-up in progress.	Management provided report of action in April 2016.
MSCC FY 2014 and FY 2013	Friday, August 28, 2015	MSCC - State Audit FY 2014 and FY 2013 State Audit LOU Finding - Did not provide adequate internal controls in one specific area.	Chief Information Officer	Thursday, March 31, 2016	Wednesday, April 27, 2016	In Progress
STCC FY 2013 and 2012	Friday, September 18, 2015	STCC - State Audit Report FY 2013 and FY 2012 State Audit LOU Finding - College did not provide adequate internal controls in five specific areas.	Chief Information Officer	Friday, January 1, 2016	Tuesday, January 26, 2016	In Progress
TBR System Office FY 2015 and FY 2014	Monday, August 22, 2016	TBR - State Audit FY 2015 and FY 2014 State Audit LOU Finding -TBR did not provide adequate internal controls in one specific area	Chief Information Officer	Wednesday, February 1, 2017		In Progress

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

Tennessee Board of Regents
Committee on Audit

DATE: August 30, 2016

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

PRESENTER: Tammy Birchett

ACTION REQUIRED: Informational Report

STAFF'S RECOMMENDATION: Accept Report

BACKGROUND INFORMATION:

The following information summarizes the statuses of two findings from the January 2014 Performance Audit report of the TBR system, issued by the Comptroller of the Treasury. At this time, the system considers seven of the original nine findings resolved and is continuing to implement corrective actions for the following two findings. The evaluation of the sufficiency of TBR's actions to correct the findings will ultimately be made by the Comptroller's Office.

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

> *Status: TBR has taken several steps to ensure students receive credit for transferable courses, including completing a reverse transfer agreement with UT and TICUA; executing an MOU with UT Knoxville to guarantee transfer admission from community colleges for those who otherwise meet admission criteria and with certain exclusions; implementing Tennessee Transfer Pathways (TTPs) in 52 academic programs, providing for transfer and acceptance of community college credits at universities; collaborating with UT to develop a five-year schedule for reviewing and updating TTPs to ensure continued transferability; and revising TBR policy to award credit for partial completion of TTPs.*

> *Recent developments include:*
> - *The universities submitted curricular maps for years 3 and 4 for entering TTP students with a small number of maps outstanding. Websites are expected to be updated with the 3rd and 4th year curricular maps by October 2016.*

- *THEC contracted for electronic transcripts for high schools the TBR system and the UT system. The transcripts will be implemented for the systems and 277 high schools during the 2016-2017 academic year with plans to incorporate the remaining high schools in the 2017-2018 academice year.*
- *The Academic Affairs Sub-council deferred action in July on the proposal for common course indicators for 180 general education and TTP core courses to its October 19-20 meeting, pending further review and discussion by faculty and staff at all 19 institutions.*

Additional improvements are underway and other procedures will be determined to ensure transfer credits are allowable and credited after implementation of a Common Data Repository.

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 and subsequently provided a template to the campuses to prepare new agreements incorporating the requirements of the revised policy. Institutions with a foundation have one year from the date of the new policy to implement a new agreement. Completion of the new agreements is estimated by September 2016.

Tennessee Board of Regents
Committee on Audit

DATE: August 30, 2016

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

PRESENTER: Tammy Birchett

ACTION REQUIRED: Informational Report

STAFF'S RECOMMENDATION: Accept Report

BACKGROUND INFORMATION:

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

Internal Audit Follow-Up Reports for Informational Purposes

Information Technology Audit Reports for Informational Purposes

Internal Audit Investigations for Informational Purposes

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. Campus auditors conduct follow up procedures to determine if management has taken adequate corrective action and include their conclusions on the summary log. A follow-up report may be issued by the campus auditor if adequate corrective action has not been taken by management.

TBR Office of System-wide Internal Audit
Status of Internal Information Systems Audits
August 12, 2016

Institution	Report Date	Next Documentation Due	Recommendations Reported	Corrective Actions Completed	Recommendations Outstanding
APSU	4/22/2015	7/1/2016	16	11	5
MTSU (2)	9/8/2015	4/15/2017	15	13	2
TSU	5/11/2015	9/1/2016	19	13	6
TTU	9/10/2015	9/1/2016	14	8	6
ChSCC	4/12/2016	10/3/2016	20	0	20
ClSCC	4/6/2015	9/1/2016	17	12	5
CoSCC	7/24/2015	7/1/2016	16	11	5
DSCC	8/14/2015	9/1/2016	15	5	10
JSCC (2)	9/8/2014	4/15/2017	11	9	2
MSCC	4/15/2016	10/14/2016	17	0	17
NaSCC	8/15/2016	2/15/2017	13	0	13
NESCC	Draft Report (3)		TBD	0	TBD
PSCC (2)	9/3/2014	4/15/2017	20	19	1
RSCC (2)	4/17/2015	4/15/2017	15	13	2
STCC	7/6/2015	9/30/2016	17	6	11
VSCC	5/13/2016	11/30/2016	15	0	15
WSCC	3/2/2016	9/30/2016	15	0	15
TBR System Office	5/23/2014	7/1/2016	16	13	3
TBR Research & Assessment	5/11/2015	Completed	3	3	0
TN e-Campus	3/2/2016	10/7/2016	16	0	16
TCATs	Draft Report (3)		TBD	0	TBD
Total (1)			290	136	154
Percentage			100%	47%	53%

NOTES:

 (1) Of the 154 outstanding recommendations, 115 are not yet due and 39 due dates were extended.

 (2) Campuses with Business Continuity reccomendations open agreed to an April 15, 2017 date for completion.

 (3) Reviews for NeSCC and a TCAT survey have been completed and the reports are being finalized.

 (4) Reviews of IT General Controls at ETSU and UOM were or will be performed by campus auditors.

Tennessee Board of Regents
Audit Committee
August 30, 2016

Internal Audit Reports
For Review with the Audit Committee

Middle Tennessee State University
Special Review of "MTSU Signature Documentary Program Abroad"
To Athens, Greece in May 2015
Executive Summary

Background

A complaint was received stating the housing budget for the "MTSU Signature Documentary Program Abroad" to Athens, Greece in May 2015 was inflated and generated excess funds that were not accounted for properly. The complaint stated that unaccounted funds were $17,654 because the budget for housing was $20,410 and estimated housing expense was $2,756. The complaint estimated the housing expense based on housing rates obtained from an Athens housing website. This education abroad course with 13 students was led by an assistant professor in the Department of Electronic Media Communication.

Objectives

To determine if the complaint is substantiated or unsubstantiated, if travel documentation and expenses comply with university policies and procedures and to make recommendations for correcting deficiencies or improving operations.

Total Questioned Costs: $1,994.21	Total Recoveries: $1,994.21

Observations

The complaint focused on the students' housing expenses but the following three observations address policy concerns noted during the review:

1. Travel Documentation Contained Duplicate Receipts and Errors Totaling $1,994.21
2. Two Students Were Not Enrolled in Course and One Student Did Not Pay Full Travel Amount
3. Professor had Minimal Faculty Contact Hours with Students in Athens

Conclusions

The complaint was unsubstantiated. The amount of rent paid was confirmed. Professor may have overpaid for housing because the available housing budget was provided to the property manager. With a faculty-led program, faculty leaders are involved in every aspect of the program. Professor did not fulfill the responsibilities of admission and enrollment manager, accountant and instructor. The duties of admission and enrollment manager were not fulfilled because two students were not enrolled in the course for the study abroad trip. All duties of accountant were not fulfilled because one student did not pay the required amount and all travel claim documentation was not in compliance with university policies and procedures. The role of instructor was not fulfilled in Athens due to the minimal number of faculty contact hours provided to the students.

Recommendations

- Professor should repay $1,994.21 and management should consider disciplinary action
- Student enrollment requirement should be met
- Faculty should be adequately trained
- Management should consider designing a group travel claim form
- Office of International Affairs and Office of Business and Finance should work together to ensure travel documentation is adequately translated
- Office of International Affairs and Office of Business and Finance should work together to ensure the same information is communicated

Management's Comments

Management concurred with the recommendations and is taking corrective action.

Chattanooga State Community College
Complete College Tennessee Act - Outcome Measures
Academic Year 2014 – 2015 and Academic Year 2013 – 2014 Workforce Training Contact Hours
Executive Summary

Key Staff Person: Eva Lewis, Associate Vice President Institutional Effectiveness and Research; LuLu Copeland, Interim Executive Director, Economic & Workforce Development	**Auditor:** Kimberly Clingan Director Internal Audit

Introduction: The CCTA of 2010 (the Act) charged the Tennessee Higher Education Commission (THEC) with developing a statewide master plan for the state's public higher education institutions and for directing those institutions to be accountable for increasing the educational attainment levels of Tennesseans. In implementing the plan, the Act requires that THEC use an outcomes-based model for making funding recommendations. The outcome measures identified for use in the funding formula are different for universities and community colleges and are further distinguished by weighting the measures by institutional mission. The outcomes may be grouped into student progression, student completion (degrees and certificates awarded), efficiency measures and other important institutional factors.

Objective: The objectives of the audit were to determine whether Chattanooga State Community College's internal controls provide reasonable assurance that the data reported to the Tennessee Board of Regents (TBR) was accurate and in compliance with the reporting instructions provided by the TBR.

Scope: This audit reviewed data and data file controls in place during the academic year 2014-2015 and fall term 2015 and academic year 2013 – 2014 Workforce Training Contact Hours. Specifically, the audit reviewed End of Term/Report of Graduate file data, and workforce training data submitted during the academic year.

Audit Conclusion: The review of the college's internal controls over outcome measures data indicated that the college has established controls to provide reasonable assurance that the data is accurately reported. Based on audit tests performed on a sample of data elements reported to the TBR for the 2014 – 2015 academic year and academic year 2013 – 2014 workforce training contact hours, the data was accurately reported except for Workforce Training Contact Hours. The audit revealed matters warranting a finding.

Finding/Recommendation: Spreadsheet errors of sorting, inclusion of Mechatronics courses and of withdrawn/no-show students resulted in total Workforce Training Contact Hours being overstated by 39,552 for 2014 -2015 and 17,425 for 2013 – 2014. These errors identified a failure in management review controls.

An internal control step should be developed to include review of the training data by the Dean of Engineering and Information Technologies and/or the Volkswagen/Mechatronics Department Manager.

The college's efficiency and other outcomes reported by THEC for the 2014 – 2015 academic year and the 2013 – 2014 academic year workforce training contact hours include the following:

Type of Completion	Outcome
Students accumulating 12credit hours (Progression)	2,159
Students accumulating 24 credit hours (Progression)	1,611
Students accumulating 36 credit hours (Progression)	1,364
Dual Enrollment	1,434
Associates	935
1 – 2 Certificates	162
< 1 Year Certificates	167
Job Placements	630
Transfers Out with 12 Credit Hours	534
Workforce Training Contact Hours 2013 - 2014	116,198
Workforce Training Contact Hours 2014 - 2015	66,340
Awards per 100 FTE	20.7

Management Response: Management concurs and will implement the additional control during the submission for academic year 2015 – 2016 for all Divisions providing workforce training hours. The corrected workforce training contact hour reports will be submitted to TBR by July 15, 2016.

Nashville State Community College

Special Review of a Conflict of Interest

Key Staff: Technical Clerk, Campus Director	**Auditor:** Investigative Auditor, System-wide Internal Audit

Background: A conflict was reported regarding an onsite supervisor who was alleged to have had a student employee complete homework assignments, during the 2015 – 2016 academic year, for courses in which the supervisor was enrolled.

Objectives: The primary objectives of this review were to determine if the allegations were substantiated, and evaluate and recommend improvements to internal controls as needed.

Allegations: It was alleged that the onsite supervisor of a student employee had the student complete assignments for online courses in which the supervisor was enrolled at another TBR system school. During the review, other information was provided alleging that the onsite supervisor a) completed time records to compensate the student employee for time spent working at home on these homework assignments rather than working on campus on the duties of the position and b) may have had other students or employees complete homework assignments in the past.

Summary: The allegations were partially substantiated.

- The onsite supervisor admitted the student employee and at least one other former employee completed homework assignments that she submitted to another TBR system school as her own work, indicating inappropriate use of students and support staff under TBR Policy 1:02:03:10, *Conflict of Interest* and academic misconduct, in her coursework at another TBR institution, under TBR Policy 3:02:00:01, *General Policy on Student Conduct & Disciplinary Sanctions*.
- There was no documentation showing that the wages the student employee received were payment for time spent working at home on the supervisor's homework assignments rather than working on campus performing the duties of the position.

Recommendations:

1. College management should ensure that faculty and staff are aware and periodically reminded of TBR Policy 1:02:03:10, *Conflict of Interest,* responsibility to avoid activities and situations which, either actually or potentially, put personal interests before the professional obligations which they owe to the State and its citizens, and when needed, to disclose potential conflicts for review. While the policy gives management the ability to approve appropriate activities involving students, the issues in this case would never warrant approval.
2. College management should design and implement procedures for student employees to fill out and sign their own time sheets to document and affirm actual time worked. A supervisor with knowledge of the student employees' activities should authorize the time sheets for payroll processing.

Management's Comments:

1. Concur with the recommendation. NSCC will have a Fall 2016 in-service session for faculty and staff on TBR policies emphasizing TBR Policy 1:02:03:10 Conflict of Interest.
2. Concur with the recommendation. The procedure for completing a temporary employee timesheet (blue timesheets) has been placed on the NSCC website under Payroll.

Tennessee Board of Regents
Audit Committee
August 30, 2016

Internal Audit Reports
For Information Purposes

Austin Peay State University
Off-Campus International Education Programs
August 1, 2014 – July 31, 2015
Executive Summary

Key Staff: Director of International Education	**Auditor:** Blayne M. Clements CIA, CFE, CRMA

Introduction: The Tennessee Board of Regents System (TBR) supports off-campus international educational programs or courses as a valid and valuable part of undergraduate and graduate education. The TBR encourages all TBR institutions to engage in international opportunities that meet the legitimate academic needs of their students and in cooperation with consortia both internal to the TBR system in which TBR institutions hold membership and those external to the system. The TBR recognizes that such programs or courses take a variety of forms in length and focus.

At Austin Peay State University (APSU), off-campus international education programs support the institution's strategic goal of globalization by providing an international perspective which contributes to student success, degree program quality, high impact practices, and the overall culture of the university.

Objectives: The audit objectives were to conduct a comprehensive review of the Off-campus International Education Programs across the TBR system and assess compliance with TBR and APSU policies pertaining to off-campus international education programs, assess the adequacy of financial management, ensure costs were monitored and controlled, assess the adequacy of internal controls, and summarize relevant data.

Scope: Off-Campus International Education Programs undertaken by the university from August 1, 2014, through July 31, 2015.

Observation 1 Management should ensure travel claims are accurate, properly supported and adequately reviewed to ensure expenses are not paid twice.
Due to an error in a travel claim, the university paid a portion of an instructor's lodging twice. The first was a direct payment to the lodging provider and the second was to the instructor via a travel claim. The instructor is working with the Business Office to repay the lodging expense for which he was erroneously reimbursed.

Observation 2 The Procedures and Information Manual for the Office of International Education needs to be updated.
Although the Director could verbally explain study abroad operational processes, the Office of International Education's Procedures and Information Manual lacked written procedures of certain key study abroad operations.

Audit Conclusion: Based on audit tests performed for the period August 1, 2014, through July 31, 2015, adequate controls are in place to ensure that APSU's Off-Campus International Education Programs are managed appropriately and used as planned to meet the university's off-campus international education goals, except as noted in the observations above.

Program Type	Academic Credit Programs
Institution-Sponsored Programs	8
Third Party Vendor-Sponsored Programs	4
International Exchange Programs	8

East Tennessee State University
Timekeeping and Back Wages Procedures
For the Period from January – September 2015
Executive Summary

Key Staff Person: Payroll, Human Resources, and Timekeepers	**Auditor:** Martha Stirling

Introduction: An audit of East Tennessee State University's timekeeping was conducted by Internal Audit personnel in accordance with the Annual Audit Plan. A total of 15 departments were selected for testwork from the College of Medicine. These included Pathology, Quillen Chair of Geriatrics, Internal Medicine, Obstetrics & Gynecology, Pediatrics, Psychiatry, Surgery, Family Medicine Residency (Kingsport), Family Medicine Residency (Bristol), Family Medicine Residency (Johnson City), Teaching Hospitals, Academic Affairs Standardized Patients, Continuing Medical Education, Rural Health, and the Vivarium. In addition to timekeeping, the audit reviewed all individuals who received back pay during the period January through September 2015 to ensure proper documentation was obtained and approved by the employer by the first day of work.

Objectives:
1. To evaluate the adequacy of the internal controls over timekeeping.
2. To determine compliance with university and TBR policies and procedures.
3. To make recommendations for correcting deficiencies or improving operations.

Total Questioned Costs/Losses: None	**Total Recoveries:** N/A

Findings:

Finding 1: Hiring paperwork for new employees needs to be completed in a more timely fashion. I-9s and employment contracts were not always completed prior to the employee's first day of work. Management should take appropriate corrective actions to ensure all hiring paperwork for new employees is completed by to their first day of work. Management will continue to provide training and documentation to assist the University through the process of hiring and the required paperwork. An electronic contract system has been designed for the adjuncts and is being implemented Fall 2016. Broadening this systems scope would facilitate the hiring process and documents in a timely manner.

Finding 2: Several timesheets reviewed did not comply with ETSU policies. A total of 3,849 timesheets among the 15 departments selected were reviewed. The audit revealed several timesheets which violate ETSU financial and/or personnel policies and procedures. Even though the number of occurrences was low compared to the number tested, improvements could be made. Issues discovered included the following: (1) Timesheets not signed by employee and/or supervisor, (2) Leave taken on timesheet not matching leave in taken in the Time Reporting System (TRS), and (3)Hours worked on timesheet not matching the TRS. Management should take appropriate steps to ensure that all hours work and leave used are recorded in TRS in the correct amount and category for each employee. Management concurred and will continue to educate employees by offering training courses such as Payroll and Human Resources Basics, Time Reporting System, and Supervisory Training titled The Supervisor's Role in Employee Compensation. Once the discrepancies discovered in the audit are verified by the department, all necessary corrections will be made. Management will examine the possibility of electronic timesheets.

The audit objectives were met.

East Tennessee State University
Department of Public Safety
Tennessee Law Enforcement Accreditation
May to June 2016
Executive Summary

Key Staff Person: Police Officer 2	**Auditor:** Martha Stirling

| **Introduction:** An audit of the East Tennessee State University Department of Public Safety's Tennessee Law Enforcement Accreditation was conducted by Internal Audit personnel at the request of Public Safety. The Tennessee Law Enforcement Accreditation requires a documented audit of high-risk items be conducted once every three years by personnel who are not directly involved with the evidence function. | |

Objectives:
1. To evaluate the adequacy of the internal controls over inventory of confiscated items.
2. To determine compliance with Tennessee Law Enforcement policies and procedures.
3. To make recommendations for correcting deficiencies or improving operations.

Total Questioned Costs/Losses: None	**Total Recoveries:** N/A

Audit Conclusions:
All high-risk items are maintained in a safe behind a locked door within the Department of Public Safety. Based on the sampling method above, Internal Audit counted 41 of 43 high-risk items. Based upon the testwork performed the Department of Public Safety is in compliance with the Tennessee Law Enforcement's regulations relating to high-risks confiscated inventory items. The audit objectives were met.

East Tennessee State University
NCAA Athletics Compliance:
Financial Aid Eligibility of Student-Athletes
and Camps and Clinics
August 2013 – June 2014
Executive Summary

Key Staff Person: Associate Athletic Director of Compliance	**Auditor:** Martha Stirling

Introduction:
An audit of East Tennessee State University's (ETSU) NCAA Compliance was conducted by Internal Audit personnel in accordance with the Annual Audit Plan.

Objectives:
The main objectives of the audit were (1) To determine the adequacy and effectiveness of internal controls over the financial aid eligibility of student-athletes and camps & clinics, (2) To determine whether individual grants-in-aid received by student-athletes complied with specific limitations imposed by the NCAA and conference, (3) To determine whether the institution has controls to monitor and account for revenue and expenditures related to camps and clinics and whether controls are effective in terms of NCAA rules, and (4) To make recommendations for correcting deficiencies or improving operations.

Total Questioned Costs or Losses: None	**Total Recoveries:** Not Applicable

Audit Conclusion:

<u>Finding 1</u>: Intercollegiate athletics should adhere to the regulations related to Financial Aid Eligibility of student-athletes. During the course of the audit, it was determined that the amounts listed on the Financial Aid Detailed Reports were estimates rather than actual. It was also noted that the non-credit scholarship amounts (i.e. off campus room and board) listed in Banner are also estimates. Using the estimated amounts made it appear that ten students' athletic aid was greater than the full grant-in-aid limit. These students were not overawarded when actual amounts were used. The actual aid amounts were not monitored by the Athletic Department or the Department of Financial Aid. There was one student-athlete in baseball who did not receive the minimum financial aid equivalency value required by the NCAA for baseball. *NCAA Division 1 Manual* states each counter for baseball must receive a minimum of a 25% equivalency value of countable financial aid unless they meet the following exemption. The exemption states that an institution may provide less than 25% of an equivalency value of countable financial aid to a baseball student-athlete, provided that the student-athlete is in their final year of eligibility, and has not previously received athletically related aid at any collegiate institution. The student-athlete was in his final year of eligibility and had not received athletically related financial aid at ETSU. However, the student-athlete was a transfer student who had received athletically related financial aid in baseball at their previous institution. In addition, there were a few issues discovered when examining award letters. Some letters could not be located, award amounts in the letters did not always match the actual award amount, there were a few letters not signed by the student-athlete and/or completed by the required date.

Furthermore, out of the ten student athletes receiving summer aid, one received a greater equivalency percentage of aid during the summer than they did during the academic year. Athletics personnel needs to ensure the Financial Aid Detailed Report is updated throughout the year with any changes that occur after the initial report is compiled and comply with all NCAA Bylaws related to financial aid eligibility. Management concurred and will continue to closely monitor the financial aid awarded to student athletes.

Finding 2: Intercollegiate Athletics should adhere to the policies related to sports camps and clinics. ETSU's Department of Intercollegiate Athletics offers a variety of sports camps and clinics throughout the year for elementary through high school students. Based on the above definition, camps and clinic at ETSU are coach-owned institutional camps which must comply with applicable NCAA regulations. Numerous issues were discovered that pertained to the (1) use of agency funds accounts, (2) application of discounts/fee waivers, (3) camp documentation, (4) camp attendance restrictions, (5) revenue and expense procedures and documentation, and (6) classification, timekeeping, and required documentation of camp personnel. Some of the issues found included:

- Camp discounts offered to participants did not always comply with applicable policies.
- Adequate documentation related to revenue, expenditures, and camp participants was not always maintained.
- Camp workers were not always classified properly (employee vs independent contractor)
- Annual leave was not always taken by full-time university employees working the coach owned camps.

Management concurred with the finding and recommendations. Intercollegiate Athletics should adhere to the policies related to sports camps and clinics. The Compliance Office as well as Athletic administrators will continue to monitor camps and clinics for compliance with the NCAA Division 1 Manual. Management will provide guidance and direction to the coaches in order to adhere to all NCAA regulations as well as any applicable university policies and procedures.

The audit objectives were met.

INTERNAL AUDIT REPORT
TENNESSEE STATE UNIVERSITY
STUDENT ASSISTANCE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXECUTIVE SUMMARY

Key Staff Person: Tess Hickerson Assistant Compliance Director	**Auditor:** Mike Batson

Objectives:

1. To determine if the NCAA Student Assistance Fund program expenditures for fiscal year 2016 were in compliance with NCAA guidelines.
2. To determine if account balances and expenditures were accurately reported to the Ohio Valley Conference.

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

Findings:

No findings were noted for the year ended June 30, 2016.

Summary:

Our review did not note any material weaknesses with regard to the NCAA Student Assistance Fund for the fiscal year ended June 30, 2016.

Audit Conclusions:

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, 2016.

TENNESSEE TECH UNIVERSITY
Minors on Campus Audit
June 15, 2016
Executive Summary

Key Staff Person: No one person was key; the review was campus wide.

Auditors: Tennessee Tech University (TTU) Director and Assistant Director of Internal Audit

Background: This audit was performed to increase the level of awareness campus wide regarding the TTU Minors on Campus Policy and determine if campus units were abiding by that policy. The entire campus was queried about hosting events that were possibly subject to the Minors on Campus Policy. Internal Audit then performed interviews and documentation reviews to the extent possible for those events identified as potentially subject to the Minors on Campus Policy and made recommendations to bring those events into compliance with the policy.

Objectives:
1. To improve awareness of the Minors on Campus Policy and determine the general level of compliance with the policy campus wide.
2. To recommend improvements that encourage compliance with the Minors on Campus Policy.

Total Questioned Losses: None   **Total Recoveries:** None

Finding - Policy Revision: The campus units that hosted minors on campus were in varying states of compliance with the Minors on Campus Policy. Most units had questions about whether or not or which parts of the policy applied to their event. Revising the Minors on Campus Policy to make it easier for a reader to understand when the Minors on Campus Policy applies and which parts of the policy apply in varying circumstances should improve compliance with the policy campus wide.

Conclusion: The following audit processes increased awareness of and highlighted the importance of complying with the Minors on Campus Policy:
1. Contacting units campus wide and requiring every unit contacted to determine and state whether or not they hosted any events that would have been subject to the Minors on Campus Policy.
2. Providing specific recommendations directly to the campus units who were interviewed or reviewed in detail.
3. Referring units to Human Resources or University Counsel for items requiring interpretations or exceptions.

Management's revision of the Minors on Campus Policy should improve campus-wide compliance with the Minors on Campus Policy going forward.

TENNESSEE TECH UNIVERSITY
Inventory Observations 6-30-16
July 12, 2016
Executive Summary

Key Staff Persons: Vice President for Planning and Finance
Associate Vice President for Facilities and Business Services
Associate Vice President for Communications & Marketing
Director of Athletics
Director of Auxiliary Services
Director of Craft Center
Director of Fitness Center
Interim Director of the School of Agriculture

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

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

Total Questioned Losses: None   **Total Recoveries:** N/A

Findings and Observations: No findings were made.

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

TENNESSEE TECH UNIVERSITY
NCAA Student Assistance Fund
August 15, 2016
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 $115,247.11 in Student Assistance Funds to benefit 113 student athletes (SAs) during 2015-16. 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

The number of SAs receiving a Pell Grant but no Athletic grant-in-aid (GIA) in men's sports was understated by four on the SAOF/SAF Pell Grant Information Report filed with the NCAA for 2015-16. Management has proposed actions that should lead to accurate reporting for 2016-17.

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, GIA status, and type of expenditure as reported to the NCAA were accurate. The information on the NCAA SAOF/SAF Pell Grant Information Report was accurate except for the understatement described in the finding. The information on the Report of Student Assistance Fund Activity submitted to the OVC on July 5, 2016, was accurate. Reports to the NCAA and OVC were submitted by their respective deadlines.

University of Memphis
Athletics - Travel Expenses
Executive Summary
June 23, 2016

Title of Key Staff Person: Associate Athletic Director - Finance	**Auditor:** Senior Internal Auditor

Background:

Internal Audit personnel have completed an audit of Athletics Department travel expenses, which included both individual and team travel. The University of Memphis athletics program is a NCAA Division I program and has teams in several sports within the American Athletics Conference. FY2015 Athletic Department travel expenditures totaled approximately $6.2 million, with about $4.2 million being related to team travel. The total FY2015 Athletic Department travel expenditures account for about 60% of total University travel expenditures of $10.2 million for that fiscal year.

Objectives:

- Perform analytical review and tend analysis of travel expenses for the last 5 fiscal years, including band and spirit squad travel expenses to identity significant variances or trends.

- Determine that adequate internal controls are in place over all travel activity (staff, team, coaches, recruiting and guests) and are in compliance with applicable travel and disbursement polices.

- Evaluate the adequacy of the Athletics Department travel policies and procedures to ensure that methods and process are efficient and cost effective in meeting the overall goals and objectives of the University and the Athletics Department and that reimbursement claims are carried out accurately and efficiently.

Results:

- Travel purchase orders were not always completed prior to travel departure date as required by the University travel policy.

- Travel claims were not consistently submitted within the University travel policy specified time frame.

- Issues identified during this audit indicate that current Athletic Department team travel processes do not always follow the department's intended documented procedures or current Athletic Department policies and procedures.

Audit Conclusion:

The audit objectives were achieved. Based on the results of all audit work performed, internal controls were generally adequate. However, we identified conditions where controls and processes could be improved. Management has indicated agreement and changes are in process to address the recommendations.

University of Memphis Fixed Assets Audit – FY 2016
Continuous Monitoring
Year End Results - Executive Summary
August 11, 2016

Key Staff: Accounting Management and Equipment Representatives	Auditor: Senior Internal Auditor

Introduction

The University of Memphis maintains assets such as land, buildings, software, art collections, library holdings, and equipment with a net book value of about $500 million. In accordance with the Tennessee Financial Integrity Act, University management is responsible for establishing and maintaining internal controls to provide reasonable assurance that assets are safeguarded against waste, loss, unauthorized use or misappropriation. (TCA-9-18-101-103).

The Fixed Asset audits were part of a continuous monitoring project that was performed throughout the year across the entire University as part of the FY2016 audit plan. A department was selected each month and a sample of the assets was selected for physical verification and also an evaluation of compliance with the policies noted below.

Objective

The objective of this audit was to ensure compliance with TBR and UOM policies for assets categorized as equipment, specifically that these:

- Fixed assets are present,
- Fixed asset records are accurate,
- Assets are capitalized and tagged if they meet policy criteria,
- Assets are reported as lost or stolen assets as required, and
- Assets are properly verified on the annual inventory confirmation as required.

Scope

Assets categorized as equipment were selected for audit testing in FY 2016. Equipment assets have a total value of more than $41 million before depreciation. A sample of 149 assets within FY2016 records with a value of almost $3 million before depreciation (7% of total equipment) were selected for monthly testing.

Results

Audit issues in the following categories were reported throughout the year:
- Assets that could not be physically verified
- Assets with inaccurate fixed asset system records
- Possible uncapitalized assets
- Annual inventory confirmation completion issues

Throughout the year, recommendations were made to the responsible custodian departments and the Accounting Office. Corrective actions were taken throughout the year for all the issues noted in the audits.

Conclusion

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 TBR and UOM policies.

Cleveland State Community College
Complete College Tennessee Act - Outcome Measures
Academic Year 2014 – 2015
Executive Summary

Key Staff Person: V.P. of Student Services	**Auditor:** Alvin Bishop

Introduction: The CCTA of 2010 (the Act) charged the Tennessee Higher Education Commission (THEC) with developing a statewide master plan for the state's public higher education institutions and for directing those institutions to be accountable for increasing the educational attainment levels of Tennesseans. In implementing the plan, the Act requires that THEC use an outcomes-based model for making funding recommendations. The outcome measures identified for use in the funding formula are different for universities and community colleges and are further distinguished by weighting the measures by institutional mission. The outcomes may be grouped into student progression, student completion (degrees and certificates awarded), efficiency measures and other important institutional factors.

Objective: The objectives of the audit were to determine whether Cleveland States Community College's internal controls provide reasonable assurance that the data reported to the Tennessee Board of Regents (TBR) was accurate and in compliance with the reporting instructions provided by the TBR.

Scope: This audit reviewed data and data file controls in place during the academic year 2014-2015 and fall term 2015. Specifically, the audit reviewed End of Term and Report of Graduate file data, and [workforce training community college] [research expense university] data submitted during the academic year.

Audit Conclusion: The review of the college's internal controls over outcome measures data indicated that the college has established controls to provide reasonable assurance that the data is accurately reported. Based on audit tests performed on a sample of data elements reported to the TBR for the 2014 – 2015 academic year, the data was accurately reported. The audit did not reveal matters warranting audit findings or observations [amend as needed.]

The college's efficiency and other outcomes reported by THEC for the 2014 – 2015 academic year include the following:

Type of Completion	Outcome
Students accumulating 12, 24 and 36 credit hours (Progression)	2144
Dual Enrollment Students	1072
Associate Degrees and Certificates	2774
Workforce Training	3882
Awards per 100 FTE	18.2
Transfers Out with 12 Credit Hours	206
Job Placements	231

Tennessee College of Applied Technology at Crump
Focused Operational Review

College Director: Stephen Milligan	Internal Auditor: Helen Vose, CIA, CFE
Report Date: August 17, 2016	Audit Period: Fiscal Year Ending June 30, 2013 & 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:
	
	Fiscal Year End June 30, 2013
	• **Cash Receipts**
	• **Cash Deposits**
	• **Livework Projects**
	• **Accounts Receivable**
	• **Federal Financial Aid**
	  – Title IV Eligibility
	  – Title IV Refunds
	  – Student Award Process
	• **Pell reconciliation to FISAP**
	• **Lottery reconciliation to TSAC**
	
	Fiscal Year End June 30, 2014
	• **Accounts Receivable**
	• **Director's Expenses**
	• **Federal Financial Aid Consumer Information Activities:**
	  1. Institutional and Financial Assistance Information - Federal financial assistance available and related eligibility procedures, cost of attendance, accrediting agencies and other areas.
	  2. Students Right to Know Act - Completion, retention and placement rates.
	  3. Jeanne Clery Act - Campus security, emergency notification/response and crime statistics.
	  4. Misrepresentation - Educational programs, financial costs and employability of graduates.

Prior Audit Results:	The operational audit released January 29, 2013, included two observations. The first observation noted that letters informing students a debt was owed to the school were not sent within 30 days of incurring the debt. The second observation noted that private funds were comingled with the Student Government Association funds. The audit follow up found that the letters notifying students of debt were still not sent as required. The SGA funds were determined and the account was closed on December 10, 2012. The private funds were returned to the church.

Tennessee College of Applied Technology - Dickson
Focused Operational Review
Site Visit: May 17, 2016

Director: Dr. Arrita Summers	**Internal Auditor:** Helen Vose, CIA, CFE
Report Date: August 15, 2016	**Audit Period:** Fiscal Year Ending June 30, 2015

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 for ease of access by several delivery methods. Transactions were tested on a sample basis and other audit procedures were performed on controls in the following areas:
	
	• **Awarding of Certificates and Diplomas**
	• **Carl D. Perkins Grant Program**
	• **P-Card controls and implementation**
	• **Federal Financial Aid Consumer Information Activities**:
	  1. Drug and Alcohol Abuse and Prevention Information - Local assistance available and related programs.
	  2. Federal Educational Rights and Privacy Act (FERPA) – Informing students of their rights and the completion of the required forms.
	  3. Safeguarding Consumer Information - Campus security is operational physically and electronically.
	  4. Gainful Employment – Reporting requirements and employability of graduates.

Prior Audit Results:	The focused review released June 11, 2015, had one observation noting collection attempts for student accounts receivable were not made timely. The TCAT has implemented procedures to ensure additional staff members are cross-trained to send the delinquent notices in a timely manner in the event the individual assigned to process student accounts receivable is out for an extended period of time.
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 - Knoxville
Focused Operational Review
Site Visit: June 6th to June 7th, 2016

Director: Mr. Dwight Murphy	Internal Auditor: Helen Vose, CIA, CFE
Report Date: August 15, 2016	Audit Period: Fiscal Year Ending June 30, 2015

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 for ease of access by several delivery methods. Transactions were tested on a sample basis and other audit procedures were performed on controls in the following areas:
	
	• **Awarding of Certificates and Diplomas**
	• **Carl D. Perkins Grant Program**
	• **P-Card controls and implementation**
	• **Federal Financial Aid Consumer Information Activities**:
	  1. Drug and Alcohol Abuse and Prevention Information - Local assistance available and related programs.
	  2. Federal Educational Rights and Privacy Act (FERPA) – Informing students of their rights and the completion of the required forms.
	  3. Safeguarding Consumer Information - Campus security is operational physically and electronically.
	  4. Gainful Employment – Reporting requirements and employability of graduates.

Prior Audit Results:	The focused review released October 7, 2015, had no findings or observations.
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.

Summary of Tests

1. **Awarding of Certificates and Diplomas**

   Students were awarded the appropriate certificates and/or Diploma based on criteria established and required by the Council of Occupational Education (COE), including the hours earned or skill level attained. If more or less hours were required than those established by the program committee, adequate documentation was included in the students file. If the student pursued more than one program during enrollment, comparable classes were utilized for the most efficient attainment of the certificate or diploma. Students owing monies to the college did not receive the certificate or diploma until the debt was paid.

Tennessee College of Applied Technology - McMinnville
Focused Operational Review
Site Visit: February 15th to February 16th, 2016

Director: Dr. Warren Laux	Internal Auditor: Helen Vose, CIA, CFE
Report Date: August 15, 2016	Audit Period: Fiscal Year Ending June 30, 2015

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 for ease of access by several delivery methods. Transactions were tested on a sample basis and other audit procedures were performed on controls in the following areas:
	
	• **Awarding of Certificates and Diplomas**
	• **Carl D. Perkins Grant Program**
	• **P-Card controls and implementation**
	• **Federal Financial Aid Consumer Information Activities**:
	  1. Drug and Alcohol Abuse and Prevention Information - Local assistance available and related programs.
	  2. Federal Educational Rights and Privacy Act (FERPA) – Informing students of their rights and the completion of the required forms.
	  3. Safeguarding Consumer Information - Campus security is operational physically and electronically.
	  4. Gainful Employment – Reporting requirements and employability of graduates.

Prior Audit Results:	The focused review released August 7, 2015, had no observations or findings.
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.

Summary of Tests

1. **Awarding of Certificates and Diplomas**
   Students were awarded the appropriate certificates and/or Diploma based on criteria established and required by the Council of Occupational Education (COE), including the hours earned or skill level attained. If more or less hours were required than those established by the program committee, adequate documentation was included in the students file. If the student pursued more than one program during enrollment, comparable classes were utilized for the most efficient attainment of the certificate or diploma. Students owing monies to the college did not receive the certificate or diploma until the debt was paid.

Tennessee College of Applied Technology - Murfreesboro
Focused Operational Review
Site Visit: May 19, 2016 to May 20, 2016

Director: Dr. Lynn Kreider	**Internal Auditor:** Helen Vose, CIA, CFE
Report Date: August 15, 2016	**Audit Period:** Fiscal Year Ending June 30, 2015

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 for ease of access by several delivery methods. Transactions were tested on a sample basis and other audit procedures were performed on controls in the following areas:
	
	• **Awarding of Certificates and Diplomas**
	• **Carl D. Perkins Grant Program**
	• **P-Card controls and implementation**
	• **Federal Financial Aid Consumer Information Activities**:
	  1. Drug and Alcohol Abuse and Prevention Information - Local assistance available and related programs.
	  2. Federal Educational Rights and Privacy Act (FERPA) – Informing students of their rights and the completion of the required forms.
	  3. Safeguarding Consumer Information - Campus security is operational physically and electronically.
	  4. Gainful Employment – Reporting requirements and employability of graduates.

Prior Audit Results:	The focused review released June 11, 2015, had no findings or observations.
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.

Summary of Tests

1. **<u>Awarding of Certificates and Diplomas</u>**
   Students were awarded the appropriate certificates and/or Diploma based on the hours earned or skill level attained. If more or less hours were required than the average, adequate documentation was included in the students file. If the student pursued more than one program during enrollment, comparable classes were utilized for the most efficient attainment of the certificate or diploma. Students owing monies to the college did not receive the certificate or diploma until the debt was paid.

Tennessee College of Applied Technology - Newbern
Focused Operational Review

College Director: Ms. Donna Hastings	**Internal Auditor:** Helen Vose, CIA, CFE
Report Date: August 16, 2016	**Audit Period:** 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**:
  1. Institutional and Financial Assistance Information - Federal financial assistance available and related eligibility procedures, cost of attendance, accrediting agencies and other areas.
  2. Students Right to Know Act - Completion, retention and placement rates.
  3. Jeanne Clery Act - Campus security, emergency notification/response and crime statistics.
  4. 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. One opportunity for improvement was noted as described in the observation below.

Observation

1.	**Director's Expense – State Funds Used for Appreciation Event.**

TCAT-Newbern hosts an annual fish fry, which they primarily consider an industry appreciation event. Management indicates it allows students to showcase their programs and speak to potential employers from 8 Tennessee counties and the states of Missouri, Arkansas, Mississippi and Kentucky. The cost of the event for Fiscal year 2014 was $6,564.26, paid from institutional funds. The cost included $6,300 for catering for 600 planned attendees and $264.26 for supplies. According to management, TCAT-Newbern has sponsored this event since 1979. The costs of catering the event are paid from institutional funds and are listed below for fiscal years 2013, 2014 and 2015.

Fiscal Year	Amount	Planned Attendance	Amount Per Person
2013	$4,950	450	$11.00
2014	$6,300	600	$10.50
2015	$7,470	650	$11.49

TBR Policy 4:07:00:00, Business Meals, addresses expenditures of institutional funds for recognition and appreciation events. The policy states, "Institutional funds may be used to purchase food and non-alcoholic beverages for recognition, appreciation and/or retirement events if the event is in accordance with institutional policies and is reasonable in number and events per fiscal year and amount spent."

Corrective Action: The Director has consulted with the Vice Chancellor and Director of Finance for TCAT Administration to determine if other funding sources are available to offset the costs if they are excessive or if the use of institutional funds is appropriate for the event.

Tennessee College of Applied Technology - Pulaski
Focused Operational Review

College Director: Mr. Tony Creecy	**Internal Auditor:** Helen Vose, CIA, CFE
Report Date: August 15, 2016	**Audit Period:** Fiscal Year Ending June 30, 2015

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 for ease of access by several delivery methods. Transactions were tested on a sample basis and other audit procedures were performed on controls in the following areas:

- **Awarding of Certificates and Diplomas**
- **Carl D. Perkins Grant Program**
- **P-Card controls and implementation**
- **Federal Financial Aid Consumer Information Activities**:
  1. Drug and Alcohol Abuse and Prevention Information - Local assistance available and related programs.
  2. Federal Educational Rights and Privacy Act (FERPA) – Informing students of their rights and the completion of the required forms.
  3. Safeguarding Consumer Information - Campus security is operational physically and electronically.
  4. Gainful Employment – Reporting requirements 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 - Whiteville
Focused Operational Review

College Director: Ms. Carolyn Beverly	**Internal Auditor:** Helen Vose, CIA, CFE
Report Date: August 15, 2016	**Audit Period:** Fiscal Year Ending June 30, 2015

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 for ease of access by several delivery methods. Transactions were tested on a sample basis and other audit procedures were performed on controls in the following areas:

- **Awarding of Certificates and Diplomas**
- **Carl D. Perkins Grant Program**
- **P-Card controls and implementation**
- **Federal Financial Aid Consumer Information Activities**:
    1. Drug and Alcohol Abuse and Prevention Information - Local assistance available and related programs.
    2. Federal Educational Rights and Privacy Act (FERPA) – Informing students of their rights and the completion of the required forms.
    3. Safeguarding Consumer Information - Campus security is operational physically and electronically.
    4. Gainful Employment – Reporting requirements 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 Board of Regents
Audit Committee
August 30, 2016

Internal Audit Follow-up Reports
For Informational Purposes

Middle Tennessee State University

Follow-up Review of the State Audit Report
Issued For Fiscal Year Ended June 30, 2015

Executive Summary Report

Introduction:

The Comptroller of the Treasury, Division of State Audit issued a financial and compliance audit of Middle Tennessee State University for the fiscal year ended June 30, 2015 on January 21, 2016. The report included one audit finding. The current status of the finding is presented in the Follow-up Comments section below.

Objective:

The objective of the review was to determine if management has implemented the corrective action proposed in their response to the state audit finding.

State Audit Finding:

The university did not provide adequate internal controls in three specific areas

The university did not design and monitor internal controls in three areas. Conditions were observed that were in violation of university policies and/or industry-accepted best practices. Inconsistent implementation of internal controls increases the risk of fraud or error.

The details of this finding are confidential pursuant to Section 10-7-504(i), *Tennessee Code Annotated.* The university was provided detailed information regarding the specific conditions identified, as well as recommendations for improvement.

Recommendation:

Management should ensure that these conditions are remedied by the prompt development and consistent implementation of internal controls. Management should implement effective controls to ensure compliance with applicable requirements; assign staff to be responsible for ongoing monitoring of the risks and mitigating controls; and take action if deficiencies occur.

Management's Comment:

We concur that existing controls should be strengthened. We will review our policies and implement additional controls in the areas identified.

Follow-Up Comments:

The procedures implemented by management were reviewed to ensure the conditions identified were remedied. Control procedures were revised to improve compliance. Personnel from appropriate departments are assigned responsibility for monitoring the procedures and mitigating deficiencies.

Conclusion:

Based on the follow-up review performed, management has taken corrective action to address the finding and recommendation.

TENNESSEE TECH UNIVERSITY
Follow-Up to State Audit for Fiscal Year 2014-15
June 24, 2016
Executive Summary

Key Staff Persons: Tennessee Tech University (TTU) Interim Chief Information Officer, Vice President for Planning and Finance, Associate Vice President of Enrollment Management and Student Success, Associate Vice President for Human Resources, Chief Information Security Officer, Director of Financial Aid

Auditor: TTU Assistant Director of Internal Audit

Objective: The objective of this follow-up to the Comptroller's State Audit of TTU for fiscal year 2014-15 issued January 14, 2016, was to determine if management had taken actions to alleviate the conditions identified in the findings.

Questioned Costs: $4,775.00   **Total Recoveries**: $4,775.00

Findings:

1. The university did not provide adequate internal controls in one specific area.
2. The university's financial aid office understated to the Department of Education returns of Title IV Student financial aid of students who withdrew from classes.

Management's Comments:

1. Corrective actions were identified and implemented to remedy the deficiencies identified by State Audit.
2. An additional review was added to the procedures that Financial Aid follows to return Title IV student financial aid to the Department of Education. The understated aid was returned to the Department of Education.

Conclusion: TTU Management followed through with actions indicated in their responses to alleviate the conditions identified in the findings.

Tennessee Board of Regents
Audit Committee
August 30, 2016

Information Technology Audit Reports
For Informational Purposes

East Tennessee State University
Information Technology Services
Policies and Procedures Review
March – December 2015
Executive Summary

Key Staff Person: CIO and Sr. Vice Provost of Information Technology Services	**Auditor:** Richard Scheuch, CISSP

Introduction:
In March of 2015, it was announced that the Offices of Academic Technology Support/eLearning and Information Technology were merged into a single department called Information Technology Services (ITS). At this time, ITS also began operations under a new Chief Information Officer (CIO). With these changes occurring, a review of ITS' policies and procedures was performed by Internal Audit. There are 20 policies posted on the old Office of Information Technology (OIT) website covering such areas as acceptable use, firewalls, intellectual property rights, and wireless networking. The purpose of this set of policies is to safeguard the university from threats that could jeopardize the computer systems relative to retention and privacy of student and college information.

Objectives:
1. To review OIT/ITS policies to ensure whether they have been examined against current industry standards and best practices.
2. To ensure these policies coincide technically with the procedures.
3. To make recommendations regarding the current policies and addition policies needed.

Scope:
This audit included all policies, procedures, and related forms for ITS/OIT for the month of March to December 2015.

Audit Conclusion:
Observation 1: TBR policies related to Password Management (G-051) and Access Control (G-052) can be found on TBR's website. At the time of the review, ETSU did not have comparable polices. Since the initial discussion, a password management policy has been written and posted to ITS' webpage. A User Access policy is being written but has not yet been posted. Management should complete the User Access Policy and post the policy to the ITS webpage once approved.

Observation 2: Best practices suggest all IT policies be reviewed and revised every three to five years unless specifically stated within the individual policy. A set period for review of ETSU's policies and procedures hasn't been established. It was noted that some policies indicated an annual review is required. However, there was no indication that any of these reviews were performed since the original policies were adopted. Management should develop and adhere to an approved review procedure for all ITS policies. ITS should consider dividing the policies into groups and perform a review of each group every 3 to 5 years. Annual reviews should be performed if required for the particular policy.

Management concurred with the observations. The audit objectives have been met.

East Tennessee State University
PCI DSS 3.0 Compliance Readiness Audit
For the Period October 4 to December 10, 2014
Executive Summary

Title of Key Staff Person: CIO and Senior Vice Provost for ITS	**Auditor:** Richard Scheuch, CISSP

Background:

East Tennessee State University's PCI DSS 3.0 Compliance Readiness Audit issued March 27, 2015 contained four findings. Internal Audit performed a follow-up review of actions taken in response to the findings.

Objectives:

The objective of the follow-up was to determine whether adequate corrective actions have been implemented to comply with the audit recommendations.

Total Questioned Costs/Losses: None	**Total Recoveries:** N/A

Original Findings:

1. The current SNMP protocol being used is considered insecure.
2. Aramark Food Services' systems do not adhere to PCI requirements in several areas.
3. Penetration testing methodology needs to be developed and implemented.
4. New PCI DSS 3.0 Self-Assessment Questionnaire needs to be completed.

Current Status and Recommendations:

1. SNMPv3 has not been implemented due to network modifications required, such as segmentation, for the cardholder data environment servers. However, based on the information provide by ITS management, it appears compensating controls are in place. No additional recommendations were issued.
2. Shift4 card readers and software have been installed and are operational in all of the ARAMark food service locations. Vulnerability scans were ran on the ARAMark Food Services and ID Services servers. When comparing the original scans with the current scans, different concerns were detected. It appears stricter PCI testing scripts have resulted in additional vulnerabilities which need to be corrected. Effective July 1, 2016, ETSU's food service vendor will change from ARAMark to Sodexo. It is recommended that ARAMark/Sodexo and ID Services operating systems be upgraded, if possible. Management concurs. System update for the Micros 9700 will be scheduled for the summer of 2017. Current operating system patch deficiencies will be corrected. Although the campus ID servers (ETSUIDTP1 and ETSUIDDB1) fall out of scope for the PCI compliance they have been updated to Windows 2012R2.
3. Sword & Shield Enterprise Security was contracted to perform an external PCI Readiness Review of ETSU's environment. However, penetration testing was not included in that review. It is recommended that penetration testing of ETSU's Front-facing Internet Systems be undertaken to fulfill the PCI requirements. Information Technology Services is in the process of requesting quotes for vulnerability and penetration testing.
4. No action has been taken toward completion of the required self-assessment questionnaire. ITS is currently in process of completing the SAQ-D questionnaire.

Executive Summary

Key Staff Personnel	Greg Jackson, Assistant Vice President, Information Technology Services; Jackie Stephenson, Director, Systems Development & Operations; Lisa Hancock, Bursar	**Internal Auditor**	Intan McCartt, Internal Audit Specialist

Introduction	NACHA (National Automated Clearing House Association) is a not-for-profit association that oversees the Automated Clearing House (ACH) Network, an electronic payment network. NACHA provides the legal foundation for the ACH Network through the development and enforcement of the *NACHA Operating Rules & Guidelines* which establish a set of requirements in order to provide a minimum amount of protection for WEB entries. WEB entries are internet initiated entries that NACHA defines as "a debit entry to a Consumer Account initiated by an Originator pursuant to an authorization that is obtained from the Receiver via the Internet."
	 NACHA Operating Rules & Guidelines obligate Originators to:
	 • Obtain the consumer's written authorization prior to initiating a debit entry
	 • Mitigate risks associated with Internet-based payments by:
	  ○ Authenticating the identity of the Receiver
	  ○ Employing a fraudulent transaction detection system
	  ○ Establishing secure Internet sessions
	  ○ Verifying the Receiving Depository Financial Institution's routing number
	  ○ Reviewing security control procedures		

Objectives	The objectives of the audit were to determine ChSCC's compliance with *NACHA Operating Rules & Guidelines* for WEB entries related to: • Authorization requirements • Formatting requirements • Risk management requirements to adequately protect consumer financial information		
Conclusion	ChSCC is in compliance with the authorization, formatting, and risk management requirements of the *NACHA Operating Rules & Guidelines*. However, Internal Audit suggests three recommendations to ensure continued compliance with the *NACHA Operating Rules & Guidelines.*		
Recommendations	Based on the performed audit procedures, Internal Audit recommends: • Obtaining and maintaining a current copy of the NACHA Operating Rules & Guidelines • Finalizing, approving, and publishing the IT policies and procedures related to information security and the disaster recovery plan • Conducting information security training for all ChSCC employees on a periodic basis		
Management Responses	• The Bursar's Office has obtained a copy of the *NACHA Operating Rules & Guidelines*. • Information Technology Services (ITS) management will finalize, approve, and publish the policies and procedures by August 31, 2016. • ITS management will distribute information security training to all ChSCC employees by November 30, 2016.		

Cleveland State Community
NACHA WEB Audit
June 2015
Executive Summary

Title of Key Staff Person Director Of Information Technology	Auditor: Alvin Bishop
Background: Cleveland State has online registration and also permits students to pay fees online. Cleveland State was informed by First Tennessee Bank that since we receive ACH web payments, NACHA required that CLSCC conduct an audit of the IT department data security yearly. This audit is to help ensure that individual financial information is secure	
Objectives: To determine that Cleveland State Community College is in compliance with NACHA Operating Rules relative to Web entries.	
Audit Conclusions: Based on the review Cleveland State Community College is in compliance with NACHA Operating Rules relative web entries.	

Contact: Vice President for Information Technology and Administrative Services	Auditor: IT Auditor, System-wide Internal Audit

INTRODUCTION

A comprehensive Information Technology General Controls Review was performed at Nashville State Community College (NaSCC). The information technology staff members in the Computer Services Division serve the college by providing technical services and computing solutions through its two sections; User Support Services and Information Services and Systems.

The information technology group of the Computer Services Division consists of 27 full-time employees. The Director for the Computer Services Division manages the daily information technology functions and processes, and reports to the Vice President for Finance and Administrative Services and the President. In overseeing the information technology functions and processes, the Director meets weekly, or more with the Vice President to discuss information technology activities. The Vice President also meets weekly with the President's Executive Committee, made up of members of the college's faculty and senior management, to discuss information technology strategic projects and initiatives, Banner system updates, policy changes, information technology disaster recovery and risk mitigation occur. The Vice President meets directly with the President when executive direction or approval is needed. This structure serves as the governance structure to provide oversight for information technology.

OBJECTIVES

To determine the effectiveness and efficiency of information technology functions and processes on operations; test the reliability and integrity of data and technical 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 the Nashville State Community College, Computer Services Division, categorized under administration, operations and security. Each of the two organizational sections listed above were in the scope of this review.

Information Technology

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

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 risks to acceptable levels.

Recommendations

Information Technology Administration

1. Complete the implementation of the policies and procedures for the Information Security Program 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. Also, 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.
2. Develop and implement comprehensive information technology policies and procedures for vendor management, logging and monitoring, and incident response.
3. Implement a process to document the annual review and approval of policies.

4. Identify the responsibilities for the assigned roles of the Information Security Officer and the Business Continuity Coordinator.

Information Technology Operations

5. Complete the implementation of the product that will identify the attachment of an unauthorized device to the college's network.
6. Encrypt hard drives on college-owned mobile devices to reduce risks of unauthorized access to information if the device is lost or stolen.
7. Establish a process where Help Desk tickets over 90 days old, or another established measure, are evaluated for their continuing need to remain open.
8. Document data restorations from backed-up media, including business recoveries, to prove the ability to recover data in a timely manner.
9. Develop a Business Continuity Plan that will ensure planning for and documentation of business recovery requirements and objectives, assigned responsibilities of the Plan Coordinator, an amended Disaster Recovery Plan and test plans and periodic testing.

Information Technology Security

10. Enhance the existing network topology diagram to depict each ingress/egress point and the layered security in place protecting those points.
11. Block access to websites that are considered illegal or detrimental on computers linked to the NaSCC network.
12. Improve information security access procedures and practices by implementing the new Security Awareness Training Program to train staff on the information security program for the college.
13. Establish a process to gather, store and protect information on computer hard drives when circumstances require management to retrieve and retain such information

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 Board of Regents
Audit Committee
August 30, 2016

Investigation Reports
For Information Purposes

Austin Peay State University
Investigation of Inappropriate Conduct
Executive Summary
July 5, 2016

Key Staff Person: Director, Center of Excellence for Field Biology	**Auditor:** Blayne M. Clements CIA, CFE, CRMA

Background: The Comptroller of the Treasury received a hotline call alleging on Friday, June 17, 2016, four men in an APSU vehicle arrived late to a campground in east Tennessee and were drinking beer and disturbing other campers until 2 am. The allegation focuses on the "inappropriate behavior" of the campers, as well as the perception this appeared to be a "personal activity."

Objectives: The primary objectives of this review were to determine if the allegations were substantiated, and evaluate and recommend improvements to internal controls as needed.

Total Questioned Costs/Losses: Not Applicable	**Total Recoveries:** None

Results: The allegation included the vehicle's license plate number and APSU vehicle number which was used to determine the vehicle was assigned to the Center for Field Biology. The Director of the Center of Excellence for Field Biology confirmed the vehicle was used during the weekend of June 17, 2016 for a research trip to east Tennessee to collect reptile and amphibian specimens for the APSU Natural History Collection. The APSU Natural History Collection includes more than 100,000 research specimens representing the state's largest collection of amphibians and reptiles, the second largest collection of plants and a rapidly growing collection of fishes.

Although, the allegation stated four men were in the vehicle, the professor leading the trip stated five men were on the trip (an associate professor, three adjunct faculty members and a graduate assistant). The professor confirmed they stayed in the campground noted in the allegation, arrived later in the evening, and had alcohol at the campground. All five men are over the age of 21 years old.

The professor stated that campgrounds in this area of Tennessee are full in the summer and the camping sites are very close together. The professor did not believe they stayed up until 2am as alleged, since the group woke early to resume specimen collecting. The professor stated they camped next to a group that was loud and unruly, and feels the allegation is describing the behavior of these campers and not the APSU group.

The only trip expenses APSU incurred was for fuel for the vehicle. The professor stated field research trips routinely use campgrounds, splitting up the nominal campsite fee and groceries amongst themselves.

Conclusion: The allegation was substantiated in part. Based on discussion with management and review of various documents, the Center for Field Biology did utilize the campground on the night in question. However, the trip was not a "personal activity" but was a trip to collect specimens for the APSU Natural History Collection. The professor leading the trip denied his group displayed any "inappropriate behavior" and believes the allegation is describing the behavior of the campers at the site next to the APSU group.

East Tennessee State University
Student Organization Resource Center (FWA 16-06)

Responsible Department: Student Organization Resource Center	**Auditor:** Martha Stirling and Becky Lewis

Introduction:

In January 2016, the Tennessee Board of Regents (TBR) received allegations through the Fraud, Waste, and Abuse email system regarding an event called ETSUcon at East Tennessee State University (ETSU). ETSUcon is an annual multi-genre convention which welcomes artist, vendors, voice actors, ETSU faculty and alumni, and current/prospective students. The event is for anyone interested in such things as digital media computer science, anime, sci-fi, comics, fantasy, and video games. The allegations included wasteful spending, lack of promotion of the university, ethical and liability issues, and safety concerns.

Objectives:

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.

Results of the Review:

Allegations: It was alleged that the ETSUcon event is a waste of funds. According to the email, the event does not promote the university and has ethical and liability issues. In addition, the participants attending the event dress up in costumes and carry fake guns on campus which pose safety risks. To the untrained eye, these fake guns could appear real.

Conclusions: ETSUcon is funded partially by the Student Government Association (SGA) from an allocation from the BucFund. The event also generates funds through the sale of comic books, vendor space rental fees, and ticket sales for non-students. The majority of the funding from the BucFund has been reimbursed from the proceeds collected at the event. Approximately two thousand people attend this event annually with the majority of attendees coming from ETSU's student body. Non-students come from the local community as well as attendees outside the local area. There is media coverage to help promote the event and the university. The event is sponsored by a couple of student groups and the liability is covered by ETSU's insurance. Each year there have been discussions with Public Safety regarding this event and, as a result, guns and gun replicas have been prohibited since April 2013. Anyone attempting to enter with gun replicas are instructed to take them back to their vehicles. This policy became effective after the event was held in 2013. In addition, Axis Security has been contracted to provide additional security patrols for the event which is scheduled for February 27-28, 2016.

Total Questioned Costs: None	**Recoveries:** N/A

Conclusion:

Prior to 2014, safety concerns regarding fake weapons could have been a concern. Policies regarding both actual and fake weapons were addressed in April 2013. In addition, security measures have increased for the upcoming show. The audit objectives were met.

East Tennessee State University
University School Loss (FWA 16-09)
Executive Summary

CASE RESOLUTION REPORT*   August 2, 2016

*A property loss report was not required to be filed with TBR based on the small dollar amount of the loss.

Date of the Incident: June 28, 2016

Reported by: Financial Services and Public Safety

Investigation conducted by: Becky Lewis, Director of Internal Audit and
                                                     Officer Waymond Babb and Lieutenant Mike Orr,
                                                     Department of Public Safety

Description of the Incident: When arriving at work, the Financial Coordinator for University School discovered a total of $280 was missing from his office.

Total amount of the loss: $280

Total amount of recovery: $0

Was employee dishonesty discovered: No

Employees Involved: Financial Coordinator, Secretary 2, and Assistant Director at University School

Action taken: When the Financial Coordinator arrived for work on Tuesday, June 28, 2016, he discovered that all the cash ($100) contained in a cashbox was missing. The cashbox was left unlocked and sitting on his desk the night before. The cash had been used as a change fund on Monday during registration by the Secretary 2. All registration fees received on Monday were beside the cashbox and were accounted for. The Financial Coordinator stated that most of these fees were paid with a check. Upon further examination of his office, the Financial Coordinator discovered $130 in petty cash was missing from an additional cashbox located in a desk drawer. Both the cashbox and desk drawer were never locked according to the Financial Coordinator. In that same drawer, $50 in cash which was contained in an envelope was missing. In total, $280 was missing from the Financial Coordinator's Office. The Financial Coordinator contacted Public Safety to report the theft.

Keys to the Financial Coordinator's office were maintained by the Financial Coordinator and the Assistant Director. Upon further investigation, it was discovered that the Assistant Director's key to the Financial Coordinator's office was missing from her office. The master key to the building does not open the Financial Coordinator's office. The Financial Coordinator stated that the door to his office was locked when he left work on Monday, June 27th around 4:30pm.

Even though the procurement cards (procards) were not taken, they were kept in an unlocked desk drawer in the Financial Coordinator's office. The Financial Coordinator was going to contact Procurement to let them know the situation.

Methodology used to determine loss: According to the records maintained by Financial Services, University School was assigned $100.00 which served as a petty cash fund. According to the Financial Coordinator, this fund had built up during the year from money found at the school and totaled $130. In addition, the $100 used during registration and the $50 contained in the envelope was originally gate receipts from sporting events which were withheld from the deposit and used as a change fund. When money is withheld from a deposit of gate receipts, a note is made in the Financial Coordinator's records. Therefore, it appears a total of $280 was missing.

Internal control weaknesses found: Internal control weaknesses were discovered during the course of the review. The money was kept in unlocked cashboxes which were either sitting on the Financial Coordinator's desk or inside an unlocked desk drawer. The key to the Financial Coordinator's office maintained in the Assistant Director's office was missing and not maintained in a secure location. It is unclear how long this key had been missing. Even though the procurement cards (procards) were not taken, they were kept in an unlocked desk drawer in the Financial Coordinator's office. Cash receipts from sporting events are not deposited intact.

Action taken to resolve weaknesses: Management has rekeyed the doors to the Financial Coordinator's office as well as other office staff. Two new keys to the Financial Coordinator's office were given to the Financial Coordinator and the Assistant Director. These keys will be maintained in a secure location at all times. The cash is now maintained in a locked closet inside the Financial Coordinator's office. To their knowledge, the Financial Coordinator is the only one with a key to this closet. According to the Financial Coordinator, this closet will be rekeyed also. University School has also ordered a small safe which will now be used to keep all funds and procards. The procard purchases were closely monitored and no unauthorized purchases have been made. Management should consider increasing their petty cash fund through Financial Services in order to deposit all gate receipts at sporting events intact.

Restrictions on Report Use: *This report is intended solely for the internal use of East Tennessee State 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.*

**MIDDLE
TENNESSEE
STATE UNIVERSITY**

MEMORANDUM REPORT

TO: Ms. Tammy Birchett
Chief Audit Executive, TBR System-wide Internal Audit

FROM: Brenda H. Burkhart *Brenda H Burkhart*
Director, Audit and Consulting Services

SUBJECT: Comptroller Hotline Call Reference: FWAH 13-148
(MTSU Case # 13-04)

Date: March 31, 2016

Concern:

On November 1, 2012 documentation was received concerning a call made to the Comptroller's Hotline. The caller gave the name of an employee at Middle Tennessee State University (MTSU) and stated that the employee "was using shop equipment and/or tools at MTSU for personal projects, for which he was receiving compensation." The caller stated the employee was doing side work at MTSU and using the university's tools, power, etc. The named employee works in the Carpentry Shop within Facilities Services.

Review Process:

The complaint was investigated by interviewing the supervisor and employees of the Carpentry Shop including the named employee. The interviews addressed the processes of the shop such as assignment to projects, responsibility for tools/equipment, process for safeguarding the tools/equipment and policies concerning the personal use of tools/equipment. Each employee interviewed was asked about the personal use of tools and equipment and no one identified an employee performing side work at MTSU. The named employee admitted when first employed he used a MTSU tool for a personal project. Management quickly informed him that personal use of MTSU tools/equipment was not allowed. The employee stated that he has not used MTSU tools/equipment for personal projects since then.

Conclusion:

The concern is unsubstantiated as to MTSU shop equipment and tools used for personal projects in which the employee received compensation. A one-time occurrence was confirmed but was quickly stopped when management informed the employee that personal use of MTSU tools/equipment was not allowed. The current group of Carpentry Shop employees are knowledgeable of the policy that MTSU tools/equipment are for MTSU business and not personal use.

Since there were no control weaknesses identified, no corrective action is recommended.

MIDDLE TENNESSEE
STATE UNIVERSITY

MIDDLE TENNESSEE STATE UNIVERSITY
CASE RESOLUTION REPORT
March 7, 2016

Department: Athletics – Football Stadium   **Date of the loss:** October 16, 2015

Reported by: Associate Athletic Director

Investigation units: University Police and Audit & Consulting Services

Description of the loss:
Eight 42" televisions equipped with wall mounts and direct TV receivers were stolen from a football stadium storage closet.

Total amount of loss: Each TV including equipment cost about $525. The total estimated loss is $4,200.

Total amount of recovery: None

Was employee dishonesty discovered?
The individual or individuals responsible for the loss have not been identified.

Action taken:
University Police classified the loss as Theft from Buildings over $500 and are investigating. The details of the theft for this report were obtained from the Football Operations Assistant.

Methodology used to determine loss:
The cost of the televisions and equipment was provided in the police report by the Associate Athletic Director.

Internal control weakness found:
Access to the storage area where the televisions were kept was not adequately restricted.

Actions taken by Management:
The TV storage location was moved to a more secure location with stricter access.

Recommendations:
Management should establish a current inventory listing to account for the TVs on hand. The TVs should also be marked as MTSU property.

Case Resolution Report Submitted by: *Brenda H. Burkhart* 3/7/2016

Brenda H. Burkhart, Director
MTSU Audit and Consulting Services

CASE RESOLUTION REPORT
TENNESSEE STATE UNIVERSITY

June 23, 2016

Department: College of Liberal Arts   Unit: Communications
Case: 15-1003

1. <u>Date of the loss:</u> Fiscal Years 2014 and 2015

2. <u>Reported by:</u> Anonymous

3. <u>Investigation/unit conducted by:</u> Tennessee State University Department of Internal Audit.

4. <u>Description of the issue:</u> The complainant stated that the subject falsified travel receipts by pre-paying for fuel, then keeping any change from the transactions.

5. <u>Total amount of loss:</u> $0 substantiated   <u>Restitution</u>: $0

6. <u>Was employee dishonesty discovered?</u>   Yes   No X

7. <u>Name(s) of employee(s) involved:</u> Director of Forensics

8. <u>Action taken:</u>   The employee resigned during the investigation.

9. <u>Methodology used to determine loss:</u> Internal Audit reviewed travel claims, travel schedules, car rental receipts, and gas receipts. We also interviewed the complainant, the subject, and other witnesses. We found no evidence to substantiate the claim of fraud.

10. <u>Internal control weaknesses found:</u> . We noted that the Travel Office was accepting receipts for prepaid fuel transactions in support of travel claims when a travel advance had been issued. We recommended that the university disallow prepaid fuel receipts without documentation of the actual amount pumped. This recommendation was implemented immediately.

10. <u>Actions taken to resolve weaknesses:</u> The Travel Office stopped accepting prepaid fuel receipts immediately upon our recommendation.

CHATTANOOGA STATE COMMUNITY COLLEGE
INTERNAL AUDIT

CASE RESOLUTION REPORT   June 29, 2016

2016-06: Scrap Removal

Date of Incident:	April 2016	**Reported by:**	ChSCC Police Department
Investigation conducted by:	Kimberly Clingan, Director Internal Audit		

Description of Incident: The Chattanooga State Community College (ChSCC) auditor was informed by the ChSCC Police Department that an employee was observed removing scrap items from the warehouse in April 2016.

Total Amount of Loss:	$0	**Was employee dishonesty discovered?**	No

Action Taken: The Internal Auditor interviewed the reporting Police Officer, the Maintenance Supervisor, the Assistant Vice-President of the Physical Plant/Plant Operations, and the employee in question. The auditor also examined Tennessee Board of Regents (TBR) Disposal of Surplus Property policy 4:02:20:00 and determined ChSCC did not have any additional policies concerning campus scrap.

Conclusion: Based on information gathered from the interviews, the items being removed as observed by the Police Officer were Fuse Blocks that had copper ends. The Maintenance Supervisor had examined the items, determined that they had no disposal value, and disposed of them in the Center for Engineering, Arts and Sciences (CETAS) trash dumpster in accordance with the TBR Disposal of Surplus Property policy 4:02:20:00. The employee removed the fuses from the trash dumpster as it was his understanding that this was an acceptable practice.

The Maintenance Supervisor confirmed that the long standing divisional practice was that it was allowable to retrieve items that were placed in a trash dumpster as they were considered to have no value. This practice had been communicated to employees verbally during staff and other divisional meetings over the years.

Per the Assistant Vice President of the Physical Plant/Plant Operations, there is no formal written ChSCC policy concerning the removal of scrap items placed in a trash dumpster as the college follows the TBR policies   All communications with employees concerning scrap removal have been administered verbally including the restriction that items are not to be removed from the scrap metal bins and that any removal of items must be done outside of the employees normal work hours. This information has probably not been discussed in a staff meeting in recent months.

Internal Control Weaknesses Found: Some Physical Plant employees lack an understanding of the college's practices concerning the removal of scrap from campus. Management should educate the Physical Plant employees on the college's policies/practices concerning the removal of scrap from campus.

Management Action: Physical Plant/Plant Operations Management will hold a divisional employee meeting to review the Disposal of Surplus Property policy and to ensure employee understanding by September 30, 2016.

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

Tennessee Board of Regents
Audit Committee
August 30, 2016

Status Summaries
For Previously Issued
Internal Audit Reports

		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**
APSU	Friday, October 30, 2015	APSU Access & Diversity Report Observation 1 Austin Peay State University personnel should ensure that the process as outlined in 2007 is followed until a revised process is submitted to TBR OESI. Information regarding the scholarship criteria and selection process should be submitted in writing to TBR OESI on an annual basis or when changes are made to the criteria or process. Any exception to the criteria and process should be requested in writing from TBR OESI.	Director, Student Financial Aid	Friday, July 1, 2016		In Progress
APSU	Friday, October 30, 2015	APSU Access & Diversity Report Observation 2 The Diversity Officer should insure that funds used to support student initiatives comes from funding specifically allocated for that purpose. If funds are not available, the diversity officer should request approval from TBR OESI when using funds allocated to other access and diversity initiatives.	Diversity Officer	Friday, July 1, 2016		In Progress
APSU	Friday, October 30, 2015	APSU Access and Diversity Report Finding 1 Institution management should review all current and former financial activity related to access and diversity grant funds to ensure that all funds are properly accounted for. Any remaining balances should be investigated to determine whether they can be used for current access and diversity initiatives or returned to TBR OESI. Personnel responsible for accounting and reporting should ensure that funds are properly accounted for. A revised report should be submitted to TBR following the recommended review.	Grants Accountant	Friday, July 1, 2016		In Progress
APSU	Monday, February 15, 2016	Investigation of Loss and Excessive Bookstore Purchases The Department of Teaching and Learning and Department of Educational Specialties should review their expenses on a monthly basis, avoid wasteful spending of funds at the end of the fiscal year, and keep a record of promotional items purchased and given to potential students or new faculty.	Dean of the College of Education	Monday, February 15, 2016		No Progress
APSU	Monday, February 15, 2016	Investigation of Loss and Excessive Bookstore Purchases Management should review the insructions and training provided to all employees regarding budgeting and monitoring expenses to determine if additional instructions, training, or reminders of key control procedures are needed.	Controller	Monday, February 15, 2016		No Progress
APSU	Friday, May 13, 2016	APSU - CCTA 2016 - Research and Services Expenditures amount incorrectly reported This submission for the 2014-15 academic year included six items that did not meet the THEC definition. Four of the six items were state funded and not from an externally generated funding source. The remaining two items were not eligible for indirect cost allocation. The inclusion of these six items caused the amount reported to THEC to be overstated by $165,792.24. However, the audit did identify five items that met THEC definition but were not reported to THEC. Four were federally funded and one was a privately funded. The total expenses for these five items totaled $77,004. The net effect of these two errors is that the amount reported to THEC was overstated by $88,788 (5%). Management should ensure that the figures reported on the next Research and Service Expenditures Summary are correct.	Thomas Stuckey (Grants Accountant), Beth Hoilman (Administrative Assistant 3, Research and Sponsored Programs), Director for Grants and Sponsored Programs (once filled)	Friday, September 30, 2016		In Progress

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APSU	Tuesday, August 9, 2016	APSU - Study Abroad - The Procedures and Information Manual for the Office of International Education needs to be updated Management should take the necessary steps to ensure the Procedures and Information manual is current and provides guidance for all key study abroad operations. Having written procedures ensures all staff understand management's expectations of operations and that institutional knowledge of operations is maintained should there be staff turnover.	Director of the Office of International Education	Friday, June 30, 2017		In Progress
APSU	Tuesday, August 9, 2016	APSU-Study Abroad-Lodging Expense Paid Twice To ensure the university does not pay for the same expense twice, the Director of the Office of International Education should ensure study abroad travel claims properly identify expenses as either paid by the university or due the claimant.	Director of the Office of International Education	Friday, June 30, 2017		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	Tuesday, June 14, 2016	Action Completed
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	Friday, June 30, 2017		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, December 31, 2016		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	Monday, Augusdt 15, 2016		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	Monday, Augusdt 15, 2016	Tuesday August 9, 2016	Action Cmpleted
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	Wednesday, August 31, 2016		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	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	Monday, July 6, 2015	ETSU Third Party Servers 1 of 5 LOU: Two servers used by Campus ID Services had a critical vulnerability in the Security Channel (Schannel) which could allow remote code execution	CIO/Senior Vice Provost for ITS	Friday, October 30, 2015		In Progress
ETSU	Monday, July 6, 2015	ETSU Third Party Servers 2 of 5 LOU The server used by Dental Hygiene has a high vulnerability for the Sybase SQL Adaptive Server Anywhere (ASA) default database password	CIO/Senior Vice Provost for ITS	Friday, October 30, 2015		In Progress

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ETSU	Monday, July 6, 2015	ETSU Third Party Servers 3 of 5 LOU The server used by ARAMark Dining has a critical vulnerability in the Apache Tomcat JBoss EJB Invoker Servlet and JMX Invoker Servlet which could allow marshalled remote code execution	CIO/Senior Vice Provost for ITS	Friday, October 30, 2015		In Progress
ETSU	Monday, July 6, 2015	ETSU Third Party Servers 4 of 5 LOU The server used by ARAMark Dining has a high vulnerability in the JBoss Enterprise Application Platform (EAP) '/jmx-console' which could allow an attacker to bypass certain authentication processes	CIO/Senior Vice Provost for ITS	Friday, October 30, 2015		In Progress
ETSU	Monday, July 6, 2015	ETSU Third Party Servers 5 of 5 LOU The server used by ARAMark Dining has a high vulnerability for being	CIO/Senior Vice Provost for ITS	Friday, October 30, 2015		In Progress
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	ETSU Access and Diversity Funds 1 of 1 Controls over Access and Diversity Funds need improvement.	Special Assistant to the President. Office of Equity and Diversity	Monday, February 1, 2016		No Progress
ETSU	Thursday, January 7, 2016	ETSU Financial Aid 1 of 1 Three of the 72 Pell recipients tested (4%) were over-awarded by a total of $1,168.00 during the Fall 2013 term.	Director of Financial Aid	Thursday, June 30, 2016		In Progress
ETSU	Monday, February 29, 2016	Off-Campus International Programs 1 of 3 Management should be consistent when applying the tuition waivers for senior citizens taking a faculy-led study abroad summer course and the waivers should adhere to state law/TBR guidelines.	Director, International Programs	Sunday, May 1, 2016		In Progress
ETSU	Monday, February 29, 2016	Off-Campus International Education Programs 2 of 3 Accounts associated with faculty-led study abroad courses should be properly managed, monitored, and controlled.	Director, International Programs	Sunday, July 31, 2016		In Progress
ETSU	Monday, February 29, 2016	Off-Campus International Education Programs 3 of 3 Management should review the cash advances process as they related to study abroad courses and develop procedures which would strengthen the internal controls.	Director, International Programs	Friday, September 30, 2016		No Progress
ETSU	Monday, April 18, 2016	Behavioral Health and Wellness Clinic 1 of 2 Management should resolve the insurance payment issue as quickly as possible so that the Clinic Director no longer receives any payments into her personal bank account.	Clinic Director	Tuesday, April 18, 2017		In Progress
ETSU	Monday, April 18, 2016	Behavioral Health and Wellness Clinic 2 of 2 Management should consider hiring a full or part-time staff member to handle billing and payment collections so the Clinic Director is not responsible for performing all these functions.	Dean, College of Arts and Sciences	Tuesday, April 18, 2017		No Progress
ETSU	Monday, June 20, 2016	ETSU ITS Policies and Procedures 1 of 2 Management should complete the User Access Policy and post the policy to the ITS webpage once approved.	CIO	Friday, June 30, 2017		In Progress

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ETSU	Monday, June 20, 2016	ETSU ITS Policies and Procedures 2 of 2 Management should develop and adhere to an approved review procedure for all ITS policies.	CIO	Friday, June 30, 2017		In Progress
ETSU	Thursday, July 21, 2016	ETSU Timekeeping and Back Wages Procedures 1 of 2 Hiring paperwork for new employees needs to be completed in a more timely fashion	Director, Human Resourc	Monday, January 16, 2017		No Progress
ETSU	Thursday, July 21, 2016	ETSU Timekeeping and Back Wages Procedures 2 of 2 Several timesheets reviewed did not comply with ETSU policies	Payroll Manager	Monday, January 16, 2017		No Progress
ETSU	Friday, July 22, 2016	ETSU NCAA Athletics Compliance 1 of 2 Intercollegiate athletics should adhere to the regulations related to Financial Aid Eligibility of student-athletes.	Athletic Director	Friday, December 30, 2016		No Progress
ETSU	Friday, July 22, 2016	ETSU NCAA Athletics Compliance 2 of 2 Intercollegiate athletics should adhere to the policies related to sports camps and clinics	Athletic Director	Friday, June 30, 2017		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	Wednesday, March 30, 2016	Action Completed
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	Wednesday, March 30, 2016	Action Completed
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 Coordinaore	Friday, July 31, 2015	Wednesday, July 13, 2016	Action Completed
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	Wednesday, July 13, 2016	Action Completed
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	Chief Information Security Officer	Saturday, July 1, 2017		No Progress
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 universisty'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

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TTU	Friday, February 12, 2016	TTU-IAR-Off-Campus International Education-02122016 Timely reconciliation of faculty-led programs should be performed at the completion of each program and any student refunds should be processed in a timely manner.	Senior Associate Vice President	Thursday, June 30, 2016		No Progress
TTU	Wednesday, June 22, 2016	TTU-IAR-Minors on Campus-06222016 To improve compliance with the Minors on Campus Policy and provide a safer campus for minors, the Minors on Campus Policy shoud be revised to enable readers to more readily understand when and which parts of the policy apply to various events.	TTU Legal Counsel	Thursday, September 1, 2016		No Progress
UOM	Thursday, December 3, 2015	MD2K Big Data Grant - Effort reports need to be completed and approved more timely.	Dept Business Officer	Saturday, December 31, 2016		In Progress
UOM	Thursday, December 3, 2015	MD2K Big Data Grant - Documentation needs improvement and cost transfers hould be completed within 90 days.	Dept Business Officer	Saturday, December 31, 2016		In Progress
UOM	Thursday, December 3, 2015	MD2K Big Data Grant - Cost of $520 for entertainment should be removed from grant.	Dept Business Officer	Saturday, December 31, 2016		In Progress
UOM	Thursday, December 3, 2015	MD2K Big Data Grant - A risk analysis should be performed by Research Support Services for subrecipents on grants.	VP Research	Saturday, December 31, 2016		In Progress
UOM	Thursday, December 3, 2015	MD2K Big Data Grant - Annual subrecipient reviews should be performed for monitoring purposes.	VP Research	Saturday, December 31, 2016		In Progress
UOM	Thursday, December 3, 2015	MD2K Big Data Grant - Copies of subagreements should be provided to Grants Accounting.	Dept Business Officer	Saturday, December 31, 2016		In Progress
UOM	Thursday, December 3, 2015	MD2K Big Data Grant - The documentation for PI approval should be improved to clearly indicate PI approval for payments to subrecipients.	Dept Business Officer	Saturday, December 31, 2016		In Progress
UOM	Thursday, December 3, 2015	MD2K Big Data Grant - Research Support Services needs to file the required subaward information in a timely manner for federal grants that have subawards.	VP Research	Saturday, December 31, 2016		In Progress
UOM	Wednesday, March 9, 2016	UOM-Bookstore Operations - Timely deposit of monthly commissions	Director Auxiliary Services	Saturday, December 31, 2016		In Progress
UOM	Wednesday, March 9, 2016	UOM-Bookstore Operations - Gross sales need to include all sales per contract for commission purposes.	Director Auxiliary Services	Saturday, December 31, 2016		In Progress
UOM	Wednesday, March 9, 2016	UOM-Bookstore Opperations - Discounts should be allowed per contract.	Director Auxiliary Services	Saturday, December 31, 2016		In Progress
UOM	Wednesday, March 9, 2016	UOM-Bookstore Operations - Textbook scholarships for students should be processed per the contract terms and in accordance with IRS requirements.	Director Auxiliary Services	Saturday, December 31, 2016		In Progress
UOM	Wednesday, March 9, 2016	UOM-Bookstore Operations - Improved controls over department purchases.	Controller	Saturday, December 31, 2016		In Progress
UOM	Wednesday, March 9, 2016	UOM-Bookstore Operations - Hours of operation Law School Bookstore per contract terms.	Director Auxiliary Services	Wednesday, March 9, 2016		In Progress
UOM	Wednesday, March 9, 2016	UOM-Bookstore Operations - Payment of monthly invoices and internal payments per contract terms	Controller	Saturday, December 31, 2016		In Progress

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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	Thursday, June 30, 2016		In Progress
ChSCC	Thursday, July 31, 2014	IT Disaster Recovery Plan 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	Thursday, June 30, 2016		In Progress
ChSCC	Thursday, July 31, 2014	IT Disaster Recovery Plan 2 of 7: As a departmental joint project, evaluate the effect of a disaster on departmental servers and complete departmental DRP's.	AVP ITS	Thursday, June 30, 2016		In Progress
ChSCC	Thursday, July 31, 2014	IT Disaster Recovery Plan 3 of 7: Complete the service level agreements with ChSCC departments for each application and/or the department as a whole.	AVP ITS	Thursday, June 30, 2016		In Progress
ChSCC	Thursday, July 31, 2014	IT Disaster Recovery Plan 4 of 7: An equipment inventory should be included in each Department's DRP.	AVP ITS	Thursday, June 30, 2016		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	Monday, November 30, 2015		In Progress
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
ChSCC	Wednesday, November 11, 2015	ChSCCAthletic Camps and Clinics 4 of 6: The Athletic Department should develop and implement proper backup procedures to prevent data loss.	Athletic Director	Thursday, March 31, 2016		No Progress
ChSCC	Monday, February 15, 2016	ChSCC Study Abroad 1 of 1: Multicultural Services should enhance its internal timeline to include detailed procedures to administer the off-campus international education programs operated through TnCIS.	Director of Multicultural and International Student Services	Thursday, March 31, 2016		In Progress
ChSCC	Monday, April 11, 2016	ChSCC Print Shop 1 of 1: The Print Shop should develop, document, and implement internal policies and procedures to manage operations and processes.	Director Print Shop	Sunday, July 31, 2016		In Progress
ChSCC	Thursday, March 31, 2016	ChSCC ECD Director Hiring 1 of 2 Human Resources Department should complete the update of the Search Committee Guidelines Booklet.	Brian Evans, Director of Human Resources	Saturday, April 30, 2016		In Progress

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ChSCC	Thursday, March 31, 2016	ChSCC ECD Director Hiring 2 of 2 All approvals for position advertising exceptions should be in writing and obtained prior to the advertising of the position opening. The approval documentation should include the situation/need of the college that qualifies for an exception to the Requirement Procedures.	Brian Evans, Director of Human Resources	Saturday, April 30, 2016		In Progress
ChSCC	Tuesday,Jjune 28, 2016	ChSCC Bursar's Office 1 of 3: The Bursar's Office should obtain the most current NACHA Operating Rules and Guidelines as it is published.	Bursar	Thursday, June 30, 2016		In Progress
ChSCC	Tuesday, June 28, 2016	ChSCC Information Technology Services (ITS) 2 of 3: ITS should finalize, approve, and publish its updated policies and procedures relating to information security, including the the disaster recovery plan.	Assistant Vice President ITS	Wednesday, August 31, 2016		In Progress
ChSCC	Tuesday, June 28, 2016	ChSCC Information Technology Services (ITS) 3 of 3: ITS should obtain and distribute information security training to all ChSCC employees on a periodic basis.	Assistant Vice President ITS	Wednesday, November 30, 2016		In Progress
ChSCC	Wednesday, June 29, 2016	Management should educate the Physical Plant employees on the college's policies/practices concerning the removal of scrap from campus.	Assistant Vice President Physical Plant/ Plant Operations	Friday, September 30, 2016		No Progress
ChSCC	Wednesday, June 29, 2016	ChSCC Accounts Receivable 1 of 1: Written internal procedures should be developed by the Business Office to outline the processes necessary to perform non-student AR functions, such as billing and balancing.	Accountant 1, Business Office	Saturday, December 31, 2016		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	Thursday, June 30, 2016	Action Completed.
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	Thursday, June 30, 2016	Action Completed.
CISCC	Tuesday, November 17, 2015	CISCC-INV1501-Missing Money and Computers #1-5. No Check In - Check Out Procedures Exist For STEM Camps	Excutive Director Workforce Training	Friday, January 29, 2016		No Progress
CISCC	Tuesday, November 17, 2015	CISCC-INV1501-Missing Money and Computers #2 Procedures Need to Be Established for Handling Payments at STEM Camps.	Excutive Director Workforce Training and Director Fiscal Services	Thursday, December 31, 2015		No Progress
CISCC	Tuesday, November 17, 2015	CISCC-INV1501-Missing Money and Computers # 3Assets are not properly tagged	Director Fiscal Services	Friday, January 29, 2016	Monday, August 8, 2016	Action Completed.
CISCC	Tuesday, November 17, 2015	CISCC-INV1501-Missing Money and Computers- # 4-Shipping and Receiving not verifying contents of shipments with packing slip on freight shipments	Maitnenace Director	Thursday, December 31, 2015	Thursday, June 30, 2016	Action Completed.
CISCC	Tuesday, November 17, 2015	CISCC-iINV1501-Missing Money and Computer # 5. Controls need to be established over cabinet keys	Maintenance Director	Thursday, December 31, 2015	Monday, August 8, 2016	Action Completed.
CISCC	Tuesday, November 17, 2015	CISCC-INV1501-Missing Money and Computers #6. Controls needs to be established for issuing keys for temporary employees	Maintenace Director	Thursday, December 31, 2015		No Progress
CISCC	Friday, February 19, 2016	CISCC - Off-Campus International Education Programs Management needs to develop policies and procedures as required by TBR Policy 2:08:10:00 and TBR Guidelines A-076.	V. P. Academic Affairs	Friday, April 15, 2016	Thursday, June 30, 2016	Action Completed.

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CoSCC	Thursday, October 29, 2015	CoSCC-IAR-Access and Diversity - Although the audit results reflect the majority of Opportunity Scholarship recipients met the criteria on file with TBR OESI, the published criteria and the selection process utilized differed from the criteria and selection process on file. 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.	Director Financial Aid	Friday, January 29, 2016		In Progress
CoSCC	Friday, February 19, 2016	CoSCC_IAR_Off-Campus International Education The International Education Committee held informal meetings for which minutes were not compiled. The International Education Committee members should annually review relevant Columbia State Community College policies, and the Columbia State Committee Council Guidelines to ensure a complete understanding of committee administrative responsibilities, and to ensure minutes are maintained, quorums are met, and committee actions are clearly documented within the minutes.	Director of International Education - Chair of International Education Committee	Friday, July 1, 2016		No Progress
CoSCC	Friday, February 19, 2016	CoSCC_IAR_Off-Campus International Education The International Education Committee International Education does not have a written scholarship award process. In order to ensure consistent and fair application of scholarship criteria, the committee should establish a formal written process that includes the process and timeline for establishing scholarship criteria, reviewing scholarship applications, evaluating and selecting award candidates, handling employee or employee family member applicants, and requesting post award adjustments.	Director of International Education	Friday, April 1, 2016		No Progress
CoSCC	Friday, February 19, 2016	CoSCC_IAR_Off-Campus International Education - The college applied the Banner "tuition and fee waiver" without an approved or documented exception to TBR and Columbia State policies. All instances of the Banner "Tuition and Fees Waiver" should be reviewed to ensure that assessments of fees and charges occur unless an exception is approved and documented.	Business Manager	Friday, April 1, 2016		No Progress

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CoSCC	Friday, May 20, 2016	Workforce Development contact hours reported through the annual Economic and Workforce Development Contact Hours report have a direct impact on the college's state funding. The test work revealed that the total contact hours reflected on the 2014-2015 Economic and Workforce Development Contact Hours report were understated by 1,124 hours equating to a loss of approximately $6,100 in state formula funding. Workforce development could improve reporting accuracy by strengthening segregation of duties, and ensuring data is independently reviewed and reconciled. Management's Action Plan: Management concurs with the recommendation, and will take actions to strengthen controls, including refresher training on database features and course data entry standards, pairing segregated data entry with independent reviews, and ensuring management conducts database reconciliations at least quarterly.	Executive Director, Workforce Development	Friday, July 1, 2016		No Progress
DSCC	Wednesday, October 28, 2015	DSCC-Access and Diversity 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		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		In Progress
DSCC	Friday, February 19, 2016	DSCC-Off-campus International Education Program-Finding 1 of 2 Management should develop comprehensive policies for the administration of the Off-campus International Education Program that include but are not limited to, procedures for enrolling students and awarding credit, use of financial accounts, account audit/reconciliation procedures, collection of tuition and fees, reimbursement of travel expenditures, accompanying spouses and/or children, orientation guidelines, information on legal and cultural environments, awarding of scholarships, a refund policy, a student conduct policy, etc.	Teri Maddox, Vice President of the College	Thursday, June 30, 2016		No Progress
DSCC	Friday, February 19, 2016	DSCC-Off-campus International Education Programs-Finding 2 of 2 Management should develop procedures to ensure the maintenance and safekeeping of all records associated with international travel each year. This includes all student paperwork required by DSCC and TNCIS, as well as all required faculty paperwork.	Teri Maddox, Vice President of the College	Thursday, June 30, 2016		No Progress

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DSCC	Friday, February 19, 2016	DSCC-Off-campus International Education Programs-Observation 1 of 3 No dual service contracts were found for the DSCC instructors who participated in the Off-campus International Education Programs for FY2015. The DSCC instructors were paid directly by TNCIS. DSCC management would not have known that this payment arrangement was in place; however, dual service contracts should be used with TNCIS for institutional faculty teaching abroad according to the TNCIS Operational Handbook section 3.2.9. The TNCIS office should complete the dual service contract upon receipt of an approved adjunct faculty contract from the institution. DSCC management should develop procedures to ensure that these dual service contracts are in place when approving DSCC faculty international teaching assignments.	Teri Maddox, Vice President of the College	Thursday, June 30, 2016		No Progress
DSCC	Friday, February 19, 2016	DSCC-Off-campus International Education Programs-Observation 2 of 3 Off-campus international education program activity was not reconciled which resulted in an erroneous posting of $38,675 to the scholarship expense line item in the International Education Program budget. The posting error also affected an agency account used solely for Off-campus International Education program activity. No duplicate payments were made as a result of this posting error, but the agency account had a balance which was not cleared due to the incorrect posting. Management should develop procedures for reconciling International Education program accounts to ensure that all postings are made according to the detailed requirements for this program's activity.	Bud Hoffmann, Vice President for Finance and Administrative Services	Thursday, June 30, 2016		No Progress
DSCC	Friday, February 19, 2016	DSCC-Off-campus International Education Programs-Observation 3 of 3 The reserve account mentioned previously consists of the difference between the annual International Fee revenues and the expenses associated with the International Education Program. Therefore, the balance of this account fluctuates greatly from year to year. Management should develop procedures to specify the adequate level of this reserve account and to ensure that the account is maintained at this level going forward.	Bud Hoffman, Vice President for Finance and Administrative Services	Thursday, June 30, 2016		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, December 31, 2015		In Progress

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, December 31, 2015		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, May 8, 2015		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, March 31, 2016		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	Thursday, March 31, 2016		In Progress
JSCC	Friday, October 30, 2015	JSCC-Access and Diversity Recommendation 1 0f 4: 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	JSCC-Access and Diversity Recommendation 2 of 4: Scholarships awarded by the Access and Diversity Committee should be reconciled to expenditures.	Director of Human Resources	Sunday, May 1, 2016		No Progress
JSCC	Friday, October 30, 2015	JSCC - Access and Diversity Recommendation 3 of 4: Scholarship applications should be maintained for a period of time as supporting documentation. A suggested time for retention would be 5 years.	Dean of Students/Director of Human Resources	Sunday, May 1, 2016		No Progress

Table title: **TBR SWIA - Status Report on Internal Audit Recommendations - Community Colleges**

(Reports sorted by Institution, Date of Report)

		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	JSCC-Access and Diversity Recommendation 4 of 4: The TBR Office of Organizational Effectiveness and Strategic Initiatives should approve scholarship criteria, salaries, and transfers.	Director of Human Resources	Sunday, May 1, 2016		No Progress
JSCC	Wednesday, October 21, 2015	VSCC-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
JSCC	Friday, February 19, 2016	JSCC-IAR-Off-Camus International Education Program Recommendation 1 of 2: Students should be registered for international education programs at their institution according to the TBR Guideline A-076 and the TnCIS Operational Handbook. Institutional registration should include recording appropriate student fees, student payments, and administering any financial aid and scholarships.	International Activities Coordinator	Wednesday, June 1, 2016		In Progress
JSCC	Friday, February 19, 2016	Off-Campus International Education programs - Management should ensure that appropriate dual service contracts are in place with TnCIS for institutional faculty teaching abroad according to the TnCIS Operational Handbook section 3.2.9. The TnCIS office should complete the dual service contract upon receipt of an approved institutional approval form from the institution.	International Activities Coordinator	Wednesday, June 1, 2016		In 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	Friday, April 29, 2016		In Progress
PSCC	Friday, May 8, 2015	PSCC-IAR-CCTA Efficiency and Other Outcomes-05082015 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		In Progress
PSCC	Wednesday, October 21, 2015	PSCC-IAR-Access and Diversity-10212015 The college should only award scholarships to individuals who meet the stated criteria as approved by the Tennessee Board of Regents Access and Diversity.	Director of Access and Diversity	Friday, July 1, 2016		In Progress
PSCC	Wednesday, October 21, 2015	PSCC-IAR-Access and Diversity-10212015 The college must award stipends/scholarships in accordance with the terms of the grant.	Vice President of Student Affairs Director of Access and Diversity	Thursday, June 30, 2016		In Progress
PSCC	Monday, May 16, 2016	The college should implement a procedure so that when the registrar's office notifies APS that the file is ready to be transmitted, they also include the number of records that should be in the file. APS should then verify that the number of records in the end of term file submitted by the college to the TBR agrees with the number provided by the registrar.	Melanie Paradise, Registrar Dean Copple, APS Director	Friday, September 30, 2016		No Progress

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		TBR SWIA - Status Report on Internal Audit Recommendations - Community Colleges				
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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
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
STCC	Wednesday, October 28, 2015	Access and Diversity The Special Academic department should improve internal controls and procedures over Access and Diversity reports. A. The quarterly report should be signed by the Diversity Officer, Business Officer and Financial Aid Director to validate the data reported. B. The department should have segregation of duties by requiring supervisor approval of all expenditures. Currently, the Executive Director of Special Academic Programs initiates and approves all expense for Access and Diversity funds. C. Scholarships awarded to relatives of Institutional personnel, where an actual conflict of interest or perception of a conflict of interest exists, should be subject to a higher level of authorization. D. The Special Academic Program should submit accounts payable invoices to the Finance department, for processing, in a timely manner. Three invoices were not paid within 45 days.	Executive Director, Special Academic Programs	Friday, April 29, 2016		No Progress
STCC	Wednesday, October 28, 2015	Access and Diversity The Special Academic department should improve program controls over Access and Diversity funds. A. The scholarship criteria and selection process should be provided to TBR OESI on an annual basis or anytime the college changes the criteria or process. B. Scholarships should be awarded in accordance with stated criteria submitted to TBR OESI. The 93 scholarships issued were reviewed, with 15 recipients noted as not meeting the scholarship criteria. Seven students receiving scholarships did not complete a FAFSA. Five students were not enrolled in at least six credit hours. Three student did not meet one of the additional criteria. C. Service hour requirements are not allowed for Access and Diversity scholarship recipients according to TBR Policy 3:04:01.00, Student Scholarship, Grants, Loans and Financial Aid. The college should eliminate the requirement. D. Access and Diversity scholarships are issued at the end of the semester. The scholarships should be paid using the same process the college follows for all other student financial aid. E. Prior written approval from TBR OESI should be obtained for personnel expenses paid each fiscal year.	Executive Director, Special Academic Programs	Friday, April 29, 2016		No Progress

		TBR SWIA - Status Report on Internal Audit Recommendations - Community Colleges				
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STCC	Wednesday, October 28, 2015	Access and Diversity Diversity Funds and ensure funds are budgeted and used in accordance with the college's Access and diversity goals. A. Written Processes and procedures and oversight controls should be put in place to ensure that funds are properly manged, executed and used for the purposes intended. B. A committee should be created to review the Access and diversity process. They should establish goals for the department's expenditures; scholarship criteria, student recruitment and retention and faculty recruitment and retention. Quarterly or semester reports should be issued to the committee showing a summary of how the funds are used, the number of scholarships issued by demographics and recruitment and retention projects.	Executive Director, Special Academic Programs	Friday, April 29, 2016		No Progress
STCC	Wednesday, October 28, 2015	Access and Diversity The Finance department should improve internal controls and procedures over the Access and Diversity reports. A. Access and Diversity funds should be recorded in three cost centers in the amount allocated to those categories by TBR OESI; Scholarships and Fellowships, Student Recruitment and Retention and Faculty/Staff Recruitment and Retention. The college has continued to use cost centers for categories of funds which are not a part of Access and Diversity. B. The quarterly Report should agree with Banner. The amounts reported to TBR OESI as match and carryover funds for the Fiscal Year ended June 30, 2014 and June 30, 2015 did not agree with Banner and should be corrected and resubmitted. Exhibits 1 and 2 in this report agree with the amounts recorded in Banner. C. Carryover funds should be recalculated and Fund Balances should be adjusted to recognize the correct amounts in Access and Diversity funds. Since the inception of Access and Diversity programs, the revenue was posted to incorrect cost centers. D. The Ambassador process for paying students should be reviewed with the Human Resources and Finance department to determine if payments should be processed through payroll rather than accounts payable.	Executive Director, Special Academic Programs	Friday, April 29, 2016		No Progress
STCC	Thursday, March 3, 2016	STCC-International Education Program-Documentation Supporting documentation for travel expense reports should be organized and the dollar amounts should tie back to the summary page of the expense report.	Director of International Education Program	Wednesday, August 31, 2016		In Progress

		TBR SWIA - Status Report on Internal Audit Recommendations - Community Colleges				
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Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
STCC	Thursday, March 3, 2016	STCC-International Education Program-Collection Procedures. TBR Policy: B-010 Collection of Accounts Receivable requires each institution to establish a written systematic process and procedure for collecting receivables from all persons including students and employees. The Finance Department, follows TBR guidance, but must establish a systematic process and procedure for Southwest Tennessee Community College.	Director of International Education Program	Wednesday, August 31, 2016		In Progress
STCC	Thursday, March 3, 2016	SSTC-International Education Program-Waivers TBR Guidelines A-76 Development and Operations of Off-Campus International Educational programs states "Institutions should not charge tuition for students enrolled in TNCIS Study Abroad program. Two students were charged tuition. A procedure should be put in place to ensure TnCIS students are not charged tuition.	Director of Finance	Wednesday, August 31, 2016		In Progress
STCC	Thursday, March 3, 2016	STCC-International Education Program-Contingency Procedures must be put in place to establish a reserve for a contingency account and this account must be monitored annually.	Director of International Education Programs	Wednesday, August 31, 2016		In Progress
STCC	Thursday, March 3, 2016	STCC-International Education Program-Assessment of Programs. For institution sponsored programs, the International Studies Procedure manual requires that a Periodic Evaluation and assessment should be completed by the faculty to verify that estimated program costs were compared to actual costs at the completion of the program.. The faculty are required to reconcile the fiscal accounting report within two weeks of returning from the trip. The document should be available for review in the International Education Program office.	Director of International Studies	Wednesday, August 31, 2016		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	Thursday, June 30, 2016		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. Recommendation: Management should ensure the personnel files maintained in Human Resources contain complete documentation of faculty credentials and approved exceptions to experience requirements.	Human Resources and Academic Affairs	Thursday, March 31, 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
VSCC	Wednesday, January 27, 2016	VSCC Access and Diversity Funds for FY 2014 and FY 2015 2 of 3: The expenses for four (4) activities charged to Faculty and Staff Recruitment and Retention funds were not approved by the Diversity Officer. Recommendation: The College should ensure that expenses for Faculty and Staff Recruitment and Retention funds are approved by the Diversity Officer.	Human Resources	Monday, August 1, 2016		No Progress
VSCC	Wednesday, January 27, 2016	VSCC Access and Diversity Funds for FY 2014 and FY 2015 3 of 3: The expenses for Faculty and Staff Recruitment and Retention funds were not reconciled in Banner. Recommendation: The College should ensure that the Faculty and Staff Recruitment and Retention funds are reconciled in Banner to verify that the expenses are accurate and properly recorded.	Human Resources	Monday, August 1, 2016		No Progress
VSCC	Friday, May 13, 2016	VSCC Study Abroad - The College should establish the emergency reserve allocation in the International Education Fee fund in accordance with TBR policy.	International Education Director	Wednesday, November 30, 2016		No Progress
VSCC	Friday, May 13, 2016	VSCC Study Abroad - The College should attempt to collect any emergency expenses incurred on the student's behalf from the student, or document approval to waive collection.	International Education Director	Wednesday, November 30, 2016		No Progress
VSCC	Friday, May 13, 2016	VSCC Study Abroad - The travel expenses for the Guatemala service learning trip should be supported with itemized invoices.	International Education Director	Wednesday, November 30, 2016		No Progress
VSCC	Friday, May 13, 2016	VSCC Study Abroad - The College should charge the scholarship awarded to TnCIS participants for course fees to an unrestricted scholarship expense.	International Education Director	Wednesday, November 30, 2016		No Progress
VSCC	Friday, May 13, 2016	VSCC Study Abroad - Course fees paid by institutional scholarships should be credited back to the scholarship account.	International Education Director	Wednesday, November 30, 2016		No Progress
WSCC	Wednesday, October 28, 2015	NeSCC-IA-President's Expenses FYE 2015 - 10282015 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.	NeSCC preparer of quarterly reports	Thursday, June 30, 2016		In Progress

		TBR SWIA - Status Report on Internal Audit Recommendations - Tennessee Colleges of Applied Technology (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**
Covington	Thursday, March 3, 2016	Focused Review of Operations - Covington Account with collection agency should be established The procedures used for collections by the school do not comply with the TBR Guideline.	Director	Friday, July 1, 2016		No Progress
Covington	Thursday, March 3, 2016	Focused Review of Operations - Covington Management's review of the accounts receivable reconciliation is not documented by signing and dating the reconciliation.	Director	Friday, July 1, 2016		No Progress
Covington	Thursday, March 3, 2016	Focused Review of Operations - Covington - Management has used an alternative method of sending 1 collection letter with all the required data in the past, which is allowed if collection efforts are not compromised. The current student receivable balance, $69,904.00, is material and sending only 1 debt notification letter could be a	Debra Johnson,	Friday, July 1, 2016		In Progress
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 fexibility 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
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		In 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
Ripley	Wednesday, June 1, 2016	The procedures used for collections by the school do not comply with the TBR Guideline.	Sue McBroom, Fiscal and HR Coordinator and Robbie Camara, Account Clerk II	Friday, July 1, 2016		In Progress
Ripley	Wednesday, June 1, 2016	Managements review of the accounts receivable reconciliation is not documented by signing and dating the reconciliation.	Sue McBroom, Fiscal and HR Coordinator and Robbie Camara, Account Clerk II	Friday, July 1, 2016		In 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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
		TBR SWIA - Status Report on Internal Audit Recommendations - TBR Information Systems **(Reports sorted by Institution, Date of Report)**				
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	Thursday, September 1, 2016	Wednesday, June 15, 2016	Action Completed
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."	CIO - Judy Molnar	Friday, July 1, 2016		In 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	Friday, July 1, 2016	Wednesday, June 15, 2016	Action completed
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	Friday, July 1, 2016	Wednesday, June 15, 2016	Action completed
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	Friday, July 1, 2016	Wednesday, June 15, 2016	Action completed
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. "	CIO - Judy Molnar	Friday, July 1, 2016		In Progress

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. "	CIO - Judy Molnar	Friday, April 14, 2017		In 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. "	CIO - Judy Molnar	Friday, April 14, 2017		In 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. "	CIO - Judy Molnar	Monday, August 1, 2016	Thursday, August 11, 2016	Action Completed
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	Friday, July 1, 2016	Wednesday, June 15, 2016	Action completed
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	Friday, July 1, 2016	Wednesday, June 15, 2016	Action completed
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	Friday, July 1, 2016	Wednesday, June 15, 2016	Action completed
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	Friday, July 1, 2016	Wednesday, June 15, 2016	Action completed
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	Friday, July 1, 2016		In Progress

TBR SWIA - Status Report on Internal Audit Recommendations - TBR Information Systems
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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 fot IT	Friday, April 14, 2017		In 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	Friday, July 1, 2016	Monday, August 15, 2016	Action completed
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	Friday, July 1, 2016	Monday, June 27, 2016	Action completed
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	Friday, July 1, 2016	Monday, June 27, 2016	Action completed
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	Friday, July 1, 2016	Monday, June 27, 2016	Action completed
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	Friday, July 1, 2016	Monday, June 27, 2016	Action completed
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	Friday, July 1, 2016	Monday, June 27, 2016	Action completed

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	Friday, April 14, 2017		In 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	Friday, July 1, 2016	Monday, June 27, 2016	Action completed
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	Friday, July 1, 2016	Monday, June 27, 2016	Action completed
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	Friday, July 1, 2016	Monday, June 27, 2016	Action completed
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	Friday, July 1, 2016	Monday, June 27, 2016	Action completed
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	Friday, July 1, 2016	Monday, August 15, 2016	Action completed
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	Friday, July 1, 2016	Monday, June 27, 2016	Action completed

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 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	Friday, July 1, 2016	Monday, June 27, 2016	Action completed
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	Friday, July 1, 2016		In 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	Friday, July 1, 2016		In 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	Friday, July 1, 2016	Thursday, July 21, 2016	Action completed
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	Friday, July 1, 2016	Thursday, July 21, 2016	Action completed
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	Friday, July 1, 2016		In 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	Friday, July 1, 2016	Thursday, July 21, 2016	Action completed

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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 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	Friday, July 1, 2016	Thursday, July 21, 2016	Action completed
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	Friday, July 1, 2016	Thursday, July 21, 2016	Action completed
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	Friday, July 1, 2016	Thursday, July 21, 2016	Action completed
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	Friday, July 1, 2016	Thursday, July 21, 2016	Action completed
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	Friday, July 1, 2016	Thursday, July 21, 2016	Action completed
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	Friday, April 14, 2017		In Progress
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	Friday, April 14, 2017		In 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	Friday, July 1, 2016	Thursday, July 21, 2016	Action completed
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	Friday, July 1, 2016	Thursday, July 21, 2016	Action completed

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 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	Friday, July 1, 2016	Thursday, July 21, 2016	Action completed
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	Friday, July 1, 2016	Thursday, July 21, 2016	Action completed
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	Friday, July 1, 2016	Thursday, July 21, 2016	Action completed
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	Friday, July 1, 2016		In 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	Friday, July 1, 2016	Friday, July 22, 2016	Action completed
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	Friday, July 1, 2016		In 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	Friday, July 1, 2016		In Progress

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		TBR SWIA - Status Report on Internal Audit Recommendations - TBR Information Systems				
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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 4 of 14: Ensure the current job descriptions are available for use in performance management of ITS personnel.	Terry Saltsman - Interim CIO	Friday, July 1, 2016	Friday, July 22, 2016	Action completed
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	Friday, July 1, 2016		In 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	Friday, July 1, 2016	Friday, July 22, 2016	Action completed
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	Friday, July 1, 2016	Friday, July 22, 2016	Action completed
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	Friday, April 14, 2017		In 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	Friday, July 1, 2016	Friday, July 22, 2016	Action completed
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	Friday, July 1, 2016	Friday, July 22, 2016	Action completed
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	Friday, July 1, 2016		In Progress

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		TBR SWIA - Status Report on Internal Audit Recommendations - TBR Information Systems (Reports sorted by Institution, Date of Report)				
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	Friday, July 1, 2016	Friday, July 22, 2016	Action completed
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	Friday, July 1, 2016	Friday, July 22, 2016	Action completed
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	Friday, July 1, 2016	Friday, July 22, 2016	Action completed
ChSCC	Tuesday, April 12, 2016	ChSCC - IT GCR - Recommendation 1 of 20 - Enhance the current policies and procedures for the Information Security Program including policies for users regarding data ownership and data classification. These policies should be a part of the comprehensive information security program being developed by the college that defines both business and computing information security processes and implementation of a security awareness and training program.	AVP/CIO, Greg Jackson	Monday, October 3, 2016		No progress
ChSCC	Tuesday, April 12, 2016	ChSCC - IT GCR - Recommendation 2 of 20 - Develop and implement comprehensive information technology procedures for: a. Change Management that detail the implementation and management of hardware, the network configuration, anti-virus definitions and software patch updates, in addition to implementation of Banner software updates. b. Vendor Management that describe how Information Technology Services will monitor and manage the delivery of goods and services from key vendors. c. Network Administration that document the processes performed to maintain the network in the event key personnel are not available. d. Logging and Monitoring of computer utilization activities that identify what will be logged, how it will be reviewed, and how the results will be handled. e. Incident Response that establish how unauthorized access attempts and information breaches are investigated and documented. f. Remote Devices that include an agreement that defines management's expectations of non-student users who connect their personal laptop or cell phone device to the network.	AVP/CIO, Greg Jackson	Monday, October 3, 2016		No progress
ChSCC	Tuesday, April 12, 2016	ChSCC - IT GCR - Recommendation 3 of 20 - Ensure all employees and others with computer access privileges sign a statement affirming agreement with the acceptable usage of computing assets and the new information security program policies, when these policies are created or updated.	AVP/CIO, Greg Jackson	Monday, October 3, 2016		No progress

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
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ChSCC	Tuesday, April 12, 2016	ChSCC - IT GCR - Recommendation 4 of 20 - 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 background checks on potential employees.	AVP/CIO, Greg Jackson	Monday, October 3, 2016		No progress
ChSCC	Tuesday, April 12, 2016	ChSCC - IT GCR - Recommendation 5 of 20 - Improve the current documentation of Information Technology Services goals and initiatives to link to the college's overall strategic objectives. This will likely include an enhancement to the college's Information Technology Projects Procedure 08:25:00 to include documentation requirements for information technology projects	AVP/CIO, Greg Jackson	Monday, October 3, 2016		No progress
ChSCC	Tuesday, April 12, 2016	ChSCC - IT GCR - Recommendation 6 of 20 - Develop an information technology strategy regarding moving data to a "cloud storage" environment, including the type of cloud environment and security requirements.	AVP/CIO, Greg Jackson	Monday, October 3, 2016		No progress
ChSCC	Tuesday, April 12, 2016	ChSCC - IT GCR - Recommendation 7 of 20 - Complete the implementation of a product that will limit a user's ability to attach an unauthorized device to the college's network.	AVP/CIO, Greg Jackson	Monday, October 3, 2016		No progress
ChSCC	Tuesday, April 12, 2016	ChSCC - IT GCR - Recommendation 8 of 20 - Encrypt hard drives on college-owned mobile devices to reduce risks of unauthorized access to information if the device is lost or stolen.	AVP/CIO, Greg Jackson	Monday, October 3, 2016		No progress
ChSCC	Tuesday, April 12, 2016	ChSCC - IT GCR - Recommendation 9 of 20 - Perform reviews of reports identifying non-approved software on workstations and implement a process to remove such software from college-owned computers when not justified.	AVP/CIO, Greg Jackson	Monday, October 3, 2016		No progress
ChSCC	Tuesday, April 12, 2016	ChSCC - IT GCR - Recommendation 10 of 20 - Review reports on the deployment of patches and anti-virus definitions to ensure any improper deployments are identified and corrective action taken in a timely manner.	AVP/CIO, Greg Jackson	Monday, October 3, 2016		No progress
ChSCC	Tuesday, April 12, 2016	ChSCC - IT GCR - Recommendation 11 of 20 - Establish a process where Help Desk tickets over 90 days old, or another established measure, are evaluated for their continuing need to remain open.	AVP/CIO, Greg Jackson	Monday, October 3, 2016		No progress
ChSCC	Tuesday, April 12, 2016	ChSCC - IT GCR - Recommendation 12 of 20 - Document data restorations from backed up media, including business recoveries, to prove the ability to recover data in a timely manner.	AVP/CIO, Greg Jackson	Monday, October 3, 2016		No progress

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
ChSCC	Tuesday, April 12, 2016	ChSCC - IT GCR - Recommendation 13 of 20 - Enhance the Business Continuity Plan to ensure planning for and documentation of: a. A business impact analysis that identifies the potential impact of disasters or other events on the college's ability to continue normal business operations, business recovery requirements and objectives, and responsibilities of a Plan Coordinator who will maintain the plan and prepare personnel in advance of a disaster. b. Revisions to the existing Disaster Recovery Plan to ensure information technology recovery requirements comply with business requirements stated in the plan. c. A test plan and periodic testing conducted to ensure the plan's effectiveness for recovery.	AVP/CIO, Greg Jackson	Monday, October 3, 2016		No progress
ChSCC	Tuesday, April 12, 2016	ChSCC - IT GCR - Recommendation 14 of 20 - Enhance the current network topology diagram to depict each ingress/egress point and the layered security in place protecting those points.	AVP/CIO, Greg Jackson	Monday, October 3, 2016		No progress
ChSCC	Tuesday, April 12, 2016	ChSCC - IT GCR - Recommendation 15 of 20 - Maintain current firewall configurations to ensure the removal of firewall rules that are no longer applicable.	AVP/CIO, Greg Jackson	Monday, October 3, 2016		No progress
ChSCC	Tuesday, April 12, 2016	ChSCC - IT GCR - Recommendation 16 of 20 - Block access to websites considered illegal or detrimental 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.	AVP/CIO, Greg Jackson	Monday, October 3, 2016		No progress
ChSCC	Tuesday, April 12, 2016	ChSCC - IT GCR - Recommendation 17 of 20 - Improve information security access procedures and practices by: a. Distributing 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. b. Implementing a process where data owners periodically review each user's computer access privileges to re-justify assigned privileges. c. Limiting the use of setting a future account expiration date on the active accounts of departing employees or other users to only those with an established and documented business need. d. Updating password requirements in the Default Domain Policy of Active Directory to ensure the use of stronger password controls as defined in the TBR password policy and industry best practices. e. Periodically reviewing accounts with administrator or non-expiring password privileges and revoking those privileges on accounts that do not require them for specific business purposes.	AVP/CIO, Greg Jackson	Monday, October 3, 2016		No progress
ChSCC	Tuesday, April 12, 2016	ChSCC - IT GCR - Recommendation 18 of 20 - Improve controls over entry to the server room to limit access to only those with a business need.	AVP/CIO, Greg Jackson	Monday, October 3, 2016		No progress

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
ChSCC	Tuesday, April 12, 2016	ChSCC - IT GCR - Recommendation 19 of 20 - Review current hardware and software products in use that provide information security alerts and make changes to the alerts that will better serve the business needs of the college.	AVP/CIO, Greg Jackson	Monday, October 3, 2016		No progress
ChSCC	Tuesday, April 12, 2016	ChSCC - IT GCR - Recommendation 20 of 20 - Establish a process to gather, store and protect information on computer hard drives when circumstances require management retrieve and retain such information.	AVP/CIO, Greg Jackson	Monday, October 3, 2016		No progress
ClSCC	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	Friday, July 1, 2016		In Progress
ClSCC	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	Monday, August 1, 2016		In Progress
ClSCC	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	Friday, July 1, 2016	Thursday, June 16, 2016	Action Completed
ClSCC	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	Friday, April 14, 2017		In Progress
ClSCC	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	Friday, April 14, 2017		In Progress
ClSCC	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	Monday, August 1, 2016		In Progress

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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	Monday, October 3, 2016	Thursday, June 16, 2016	Action Completed
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	Friday, July 1, 2016	Thursday, June 16, 2016	Action Completed
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	Friday, July 1, 2016	Thursday, June 16, 2016	Action Completed
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	Thursday, September 1, 2016		In 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	Monday, August 1, 2016	Thursday, June 16, 2016	Action Completed
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	Friday, April 17, 2017		In 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 fot IT	Friday, April 17, 2017		In Progress

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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 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 fot IT	Friday, July 1, 2016	Thursday, June 16, 2016	Action Completed
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	Friday, September 30, 2016	Thursday, June 16, 2016	Action Completed
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	Friday, July 1, 2016	Thursday, June 16, 2016	Action Completed
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	Friday, July 1, 2016		In 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	Friday, July 1, 2016	Thursday, June 16, 2016	Action Completed
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	Friday, July 1, 2016		In Progress
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	Monday, August 1, 2016	Thursday, June 16, 2016	Action Completed
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	Friday, September 30, 2016	Thursday, June 16, 2016	Action Completed
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	Thursday, September 1, 2016		In Progress

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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	Thursday, September 1, 2016		In 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	Thursday, September 1, 2016		In 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	Thursday, September 1, 2016		In 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	Thursday, September 1, 2016		In 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	Thursday, September 1, 2016		In 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 14, 2017		In Progress

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	Thursday, September 1, 2016		In 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	Thursday, September 1, 2016		In 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	Thursday, September 1, 2016	Thursday, June 16, 2016	Action Completed
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	Thursday, September 1, 2016		In 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	Friday, July 1, 2016	Monday, June 27, 2016	Action Completed
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.	CIO - Dana Nails	Friday, July 1, 2016	Monday, June 27, 2016	Action Completed
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	Friday, July 1, 2016	Monday, June 27, 2016	Action Completed
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	Friday, July 1, 2016	Monday, June 27, 2016	Action Completed

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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	Friday, April 14, 2017		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	Friday, April 14, 2017		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.	Friday, July 1, 2016	Monday, June 27, 2016	Action Completed
MSCC	Friday, April 15, 2016	IT General controls Review - Recommendation 1 of 17 - Develop and implement comprehensive information technology procedures for: a. Change Management that detail how hardware, network configuration, anti-virus definitions and software patch updates will be completed, in addition to implementation of Banner software updates. b. Project Documentation that establish a standard regarding how information technology projects, other than the implementation of Banner program code, will be documented. c. Vendor Management that describe how the Information Technology Department will monitor and manage the delivery of goods and services from key vendors. d. Network Administration that document the processes performed to maintain the network in the event key personnel are not available. e. Remote Devices that include an agreement defining management's expectations of non-student users who connect their personal laptop or cell phone device to the network. f. Logging and Monitoring of computer utilization activities that identify what will be logged, how it will be reviewed, and how the results will be handled. g. Incident Response that establish how unauthorized access attempts and information breaches are investigated and documented.	Cindy Logan, CIO	Friday, October 14, 2016		No Progress

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
MSCC	Friday, April 15, 2016	IT General controls Review - Recommendation 2 of 17 - Implement a process to document the annual review and approval of policies.	Cindy Logan, CIO	Friday, October 14, 2016		No Progress
MSCC	Friday, April 15, 2016	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.	Cindy Logan, CIO	Friday, October 14, 2016		No Progress
MSCC	Friday, April 15, 2016	IT General controls Review - Recommendation 4 of 17 - Ensure all information technology positions are supported by a current job description.	Cindy Logan, CIO	Friday, October 14, 2016		No Progress
MSCC	Friday, April 15, 2016	IT General controls Review - Recommendation 5 of 17 - Identify the responsibilities for the recently assigned roles of the Information Security Officer and the Business Continuity Coordinator.	Cindy Logan, CIO	Friday, October 14, 2016		No Progress
MSCC	Friday, April 15, 2016	IT General controls Review - Recommendation 6 of 17 - Develop an information technology strategy regarding moving data to a "cloud storage" environment, including the type of cloud environment and data security requirements.	Cindy Logan, CIO	Friday, October 14, 2016		No Progress
MSCC	Friday, April 15, 2016	IT General controls Review - Recommendation 7 of 17 - Implement a procedure that will limit a user's ability to attach an unauthorized device to the college's network.	Cindy Logan, CIO	Friday, October 14, 2016		No Progress
MSCC	Friday, April 15, 2016	IT General controls Review - Recommendation 8 of 17 - Encrypt hard drives on college-owned mobile devices to reduce risks of unauthorized access to information if the device is lost or stolen.	Cindy Logan, CIO	Friday, October 14, 2016		No Progress
MSCC	Friday, April 15, 2016	IT General controls Review - Recommendation 9 of 17 - Review existing reports that show software on each workstation to identify and remove non-approved software products from college-owned computers.	Cindy Logan, CIO	Friday, October 14, 2016		No Progress
MSCC	Friday, April 15, 2016	IT General controls Review - Recommendation 10 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.	Cindy Logan, CIO	Friday, October 14, 2016		No Progress
MSCC	Friday, April 15, 2016	IT General controls Review - Recommendation 11 of 17 - Document data restorations from backed-up media, including business recoveries, to prove the ability to recover data in a timely manner.	Cindy Logan, CIO	Friday, October 14, 2016		No Progress

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MSCC	Friday, April 15, 2016	IT General controls Review - Recommendation 12 of 17 - Enhance the Business Continuity Plan (BCP) to ensure documentation of: a. A business impact analysis that identifies the potential impact of disasters or other events on the college's normal business operations, business recovery requirements and objectives, and the responsibilities of a Plan Coordinator who will maintain the plan and prepare personnel in advance of a disaster. b. Enhancements to the Disaster Recovery Plan to ensure information technology recovery requirements better match the business requirements stated in the plan. c. A test plan and periodic testing conducted to ensure the plan's effectiveness for recovery.	Cindy Logan, CIO	Friday, October 14, 2016		No Progress
MSCC	Friday, April 15, 2016	IT General controls Review - Recommendation 13 of 17 - Block access to websites that are considered illegal or detrimental 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.	Cindy Logan, CIO	Friday, October 14, 2016		No Progress
MSCC	Friday, April 15, 2016	IT General controls Review - Recommendation 14 of 17 - Improve information security access procedures and practices by: a. Distributing procedural instructions to staff regarding establishing, modifying and deleting access privileges for all users, including full-time, temporary, transferred or promoted employees or contractors. b. Implementing a process where data owners periodically review each user's computer access privileges to re-justify assigned privileges. c. Periodically reviewing accounts with the non-expiring password privilege and revoking it from accounts that do not require it for specific business purposes. d. Completing the implementation of the new Security Awareness Training Program to train staff on the information security program for the college.	Cindy Logan, CIO	Friday, October 14, 2016		No Progress
MSCC	Friday, April 15, 2016	IT General controls Review - Recommendation 15 of 17 - Reduce the number of staff with unrestricted access to the server room to limit access to only those with a business need.	Cindy Logan, CIO	Friday, October 14, 2016		No Progress
MSCC	Friday, April 15, 2016	IT General controls Review - Recommendation 16 of 17 - Review current hardware and software products in use that provide information security alerts and make changes to the alerts that will better serve the business needs of the college.	Cindy Logan, CIO	Friday, October 14, 2016		No Progress

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MSCC	Friday, April 15, 2016	IT General controls Review - Recommendation 17 of 17 - Establish a process to gather, store and protect information on computer hard drives when circumstances require management to retrieve and retain such information.	Cindy Logan, CIO	Friday, October 14, 2016		No 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 - Audrey Williams	Friday, July 1, 2016	Friday, July 22, 2016	Action Completed
PSCC	Wednesday, September 3, 2014	IT General Controls Review: Recommendation 2 of 20: Develop comprehensive IT procedures for change management and network administration.	CIO - Audrey Williams	Friday, July 1, 2016	Friday, July 22, 2016	Action Completed
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 - Audrey Williams	Friday, July 1, 2016	Friday, July 22, 2016	Action Completed
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 - Audrey Williams	Friday, July 1, 2016	Friday, July 22, 2016	Action Completed
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 - Audrey Williams	Friday, July 1, 2016	Friday, July 22, 2016	Action Completed
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 - Audrey Williams	Friday, April 14, 2017		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 - Audrey Williams	Friday, July 1, 2016	Friday, July 22, 2016	Action Completed

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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 - Audrey Williams	Friday, July 1, 2016	Friday, July 22, 2016	Action Completed
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 - Audrey Williams	Friday, July 1, 2016	Friday, July 22, 2016	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 evice 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 1, 2016	Monday, June 27, 2016	Action Completed
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 1, 2016	Monday, June 27, 2016	Action Completed
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 1, 2016	Monday, June 27, 2016	Action Completed
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, April 17, 2017		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, April 17, 2017		In Progress

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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 1, 2016	Monday, June 27, 2016	Action Completed
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 1, 2016	Monday, June 27, 2016	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	Friday, December 30, 2016		In Progress
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	Friday, December 30, 2016		In 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	Friday, September 30, 2016		In Progress

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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	Friday, July 1, 2016	Monday, June 27, 2016	Action Completed
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	Friday, December 30, 2016		In 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	Friday, September 30, 2016		In 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	Friday, September 30, 2016		In Progress
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	Friday, July 1, 2016	Monday, June 27, 2016	Action Completed
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	Friday, December 30, 2016		In 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	Friday, December 30, 2016		In 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	Friday, July 1, 2016	Monday, June 27, 2016	Action Completed
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	Friday, July 1, 2016	Monday, June 27, 2016	Action Completed

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 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	Friday, September 30, 2016		In 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	Friday, July 1, 2016	Monday, June 27, 2016	Action Completed
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	Friday, July 1, 2016	Monday, June 27, 2016	Action Completed
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	Friday, September 30, 2016		In Progress
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	Friday, December 30, 2016		In Progress
VSCC	Friday, May 13, 2016	IT General Controls Review - Recommendation 1 of 15 - Enhance the policies and procedures for the Information Security Program, in coordination with the comprehensive information security program being developed by the TBR System Office that defines business and computing information security processes and implementation of a security awareness training program.	Kevin Blankenship, CIO	Wednesday, November 30, 2016		No Progress
VSCC	Friday, May 13, 2016	IT General Controls Review - Recommendation 2 of 15 - Update the current Cloud Use Policy to include mobile device agreements for users who bring their own devices and have access to the college's business information.	Kevin Blankenship, CIO	Wednesday, November 30, 2016		No Progress
VSCC	Friday, May 13, 2016	IT General Controls Review - Recommendation 3 of 15 - Develop comprehensive information technology procedures regarding vendor management, network administration, logging and monitoring computer utilization, and incident response.	Kevin Blankenship, CIO	Wednesday, November 30, 2016		No Progress
VSCC	Friday, May 13, 2016	IT General Controls Review - Recommendation 4 of 15 - Implement a process to document the annual review and approval of policies.	Kevin Blankenship, CIO	Wednesday, November 30, 2016		No Progress
VSCC	Friday, May 13, 2016	IT General Controls Review - Recommendation 5 of 15 - Identify the responsibilities for the recently assigned roles of the Information Security Officer and the Business Continuity Coordinator.	Kevin Blankenship, CIO	Wednesday, November 30, 2016		No Progress
VSCC	Friday, May 13, 2016	IT General Controls Review - Recommendation 6 of 15 - Develop an information technology strategy regarding moving data to a "cloud storage" environment, including the type of cloud environment and data security requirements.	Kevin Blankenship, CIO	Wednesday, November 30, 2016		No Progress

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VSCC	Friday, May 13, 2016	IT General Controls Review - Recommendation 7 of 15 - Implement a process where help desk technicians remove unauthorized software from college owned computers upon discovery.	Kevin Blankenship, CIO	Wednesday, November 30, 2016		No Progress
VSCC	Friday, May 13, 2016	IT General Controls Review - Recommendation 8 of 15 - Review reports on the deployment of patches and anti-virus definitions to ensure incidents of improper deployment are identified and corrective action taken in a timely manner.	Kevin Blankenship, CIO	Wednesday, November 30, 2016		No Progress
VSCC	Friday, May 13, 2016	IT General Controls Review - Recommendation 9 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.	Kevin Blankenship, CIO	Wednesday, November 30, 2016		No Progress
VSCC	Friday, May 13, 2016	IT General Controls Review - Recommendation 10 of 15 - Develop a Business Continuity Plan that will ensure planning for and documentation of business recovery requirements and objectives, assigned responsibilities of the Plan Coordinator, an amended Disaster Recovery Plan and test plans and periodic testing.	Kevin Blankenship, CIO	Wednesday, November 30, 2016		No Progress
VSCC	Friday, May 13, 2016	IT General Controls Review - Recommendation 11 of 15 - Block access to websites that are considered illegal or detrimental on computers linked to the VSCC network.	Kevin Blankenship, CIO	Wednesday, November 30, 2016		No Progress
VSCC	Friday, May 13, 2016	IT General Controls Review - Recommendation 12 of 15 - Implement a process to scan outbound emails for possible unauthorized dissemination of personally identifiable information.	Kevin Blankenship, CIO	Wednesday, November 30, 2016		No Progress
VSCC	Friday, May 13, 2016	IT General Controls Review - Recommendation 13 of 15 - Conduct periodic assessments, in relation to new PCI rules, of network penetration and vulnerability testing to identify any risks to network and access security configurations.	Kevin Blankenship, CIO	Wednesday, November 30, 2016		No Progress
VSCC	Friday, May 13, 2016	IT General Controls Review - Recommendation 14 of 15 - Improve information security access procedures and practices by limiting or deactivating Active Directory accounts that are not assigned to a particular user, have no record of utilization or have not been used for a period of time; limiting the use of setting a future account expiration date on the Active Directory accounts of departing employees or other users to only those with an established and documented business need; separating the Banner access privileges of student workers from their Banner access as students, so they do not lose access to student data when such students no longer work for the college; and reviewing and revoking the non-expiring password privilege from accounts that do not require it for specific business purposes.	Kevin Blankenship, CIO	Wednesday, November 30, 2016		No Progress
VSCC	Friday, May 13, 2016	IT General Controls Review - Recommendation 15 of 15 - Establish a process to gather, store and protect information on computer hard drives when circumstances require management to retrieve and retain such information.	Kevin Blankenship, CIO	Wednesday, November 30, 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
WSCC	Wednesday, March 2, 2016	IT General Controls Review - Recommendation 1 of 15 - Implement the draft policies and procedures for the Information Security Program in coordination with a comprehensive 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.	CIO, Joe Sargent	Friday, September 30, 2016		No Progress
WSCC	Wednesday, March 2, 2016	IT General Controls Review - Recommendation 2 of 15 - Develop comprehensive information technology procedures for change management, project documentation, vendor management, network administration, logging and monitoring computer utilization, and incident response.	CIO, Joe Sargent	Friday, September 30, 2016		No Progress
WSCC	Wednesday, March 2, 2016	IT General Controls Review - Recommendation 3 of 15 - Ensure all employees and others with computer access privileges sign an affirming agreement when the acceptable usage of computing assets and the new information security program policies are updated.	CIO, Joe Sargent	Friday, September 30, 2016		No Progress
WSCC	Wednesday, March 2, 2016	IT General Controls Review - Recommendation 4 of 15 - Implement system settings and processes to limit copying and storing WSCC business and sensitive data on personal USB devices.	CIO, Joe Sargent	Friday, September 30, 2016		No Progress
WSCC	Wednesday, March 2, 2016	IT General Controls Review - Recommendation 5 of 15 - Remove the administrator capabilities from users on their assigned machines to reduce risks of unauthorized system configuration changes and software implementations.	CIO, Joe Sargent	Friday, September 30, 2016		No Progress
WSCC	Wednesday, March 2, 2016	IT General Controls Review - Recommendation 6 of 15 - Expand the use of a current product to detect the use of unauthorized products on the network and potential unauthorized disclosures of personally identifiable information.	CIO, Joe Sargent	Friday, September 30, 2016		No Progress
WSCC	Wednesday, March 2, 2016	IT General Controls Review - Recommendation 7 of 15 - Implement a process where help desk technicians remove unauthorized software from college owned computers upon discovery.	CIO, Joe Sargent	Friday, September 30, 2016		No Progress
WSCC	Wednesday, March 2, 2016	IT General Controls Review - Recommendation 8 of 15 - Review each deployment of patches and anti-virus definitions to ensure incidents of improper deployment are identified and corrected in a timely manner.	CIO, Joe Sargent	Friday, September 30, 2016		No Progress
WSCC	Wednesday, March 2, 2016	IT General Controls Review - Recommendation 9 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, Joe Sargent	Friday, September 30, 2016		No Progress
WSCC	Wednesday, March 2, 2016	IT General Controls Review - Recommendation 10 of 15 - Develop a Business Continuity Plan that will ensure planning for and documentation of business recovery requirements and objectives, assigned responsibilities of the Plan Coordinator, an amended Disaster Recovery Plan and test plans and documentation of periodic testing.	CIO, Joe Sargent	Friday, September 30, 2016		No Progress

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
		TBR SWIA - Status Report on Internal Audit Recommendations - TBR Information Systems (Reports sorted by Institution, Date of Report)				
WSCC	Wednesday, March 2, 2016	IT General Controls Review - Recommendation 11 of 15 - Block access to websites that are considered illegal or detrimental on computers linked to the WSCC network.	CIO, Joe Sargent	Friday, September 30, 2016		No Progress
WSCC	Wednesday, March 2, 2016	IT General Controls Review - Recommendation 12 of 15 - Conduct periodic network penetration and vulnerability testing to identify any risks to network configuration and security.	CIO, Joe Sargent	Friday, September 30, 2016		No Progress
WSCC	Wednesday, March 2, 2016	IT General Controls Review - Recommendation 13 of 15 - Distribute procedural instructions to staff regarding establishing, modifying and deleting access privileges for users, including full-time, temporary, transferred or promoted employees or contractors.	CIO, Joe Sargent	Friday, September 30, 2016		No Progress
WSCC	Wednesday, March 2, 2016	IT General Controls Review - Recommendation 14 of 15 - 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.	CIO, Joe Sargent	Friday, September 30, 2016		No Progress
WSCC	Wednesday, March 2, 2016	IT General Controls Review - Recommendation 15 of 15 - Review and revoke administrator or non-expiring password privileges from accounts that do not require it.	CIO, Joe Sargent	Friday, September 30, 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."	Interim CIO Steve Viera	Friday, July 1, 2016		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."	Interim CIO Steve Viera	Friday, July 1, 2016		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."	Interim CIO Steve Viera	Thursday, September 1, 2016		In Progress
TBR System Office	Wednesday, March 2, 2016	TN eCampus IT GCR - Recommendation 1 of 16 - Enhance the Information Security Program in coordination with the comprehensive program being developed by the TBR System Office by adding policies and procedures on data ownership, data classification, and data dissemination.	Jim Dye, Director of Technology	Friday, October 7, 2016		No Progress
TBR System Office	Wednesday, March 2, 2016	TN eCampus IT GCR - Recommendation 2 of 16 - Develop comprehensive information technology procedures for change management, vendor management, logging and monitoring, and incident response.	Jim Dye, Director of Technology	Friday, October 7, 2016		No Progress
TBR System Office	Wednesday, March 2, 2016	TN eCampus IT GCR - Recommendation 3 of 16 - Assign the role of an Information Security Officer and identify the responsibilities for the role.	Jim Dye, Director of Technology	Friday, October 7, 2016		No Progress

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
		TBR SWIA - Status Report on Internal Audit Recommendations - TBR Information Systems **(Reports sorted by Institution, Date of Report)**				
TBR System Office	Wednesday, March 2, 2016	TN eCampus IT GCR - Recommendation 4 of 16 - 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.	Jim Dye, Director of Technology	Friday, October 7, 2016		No Progress
TBR System Office	Wednesday, March 2, 2016	TN eCampus IT GCR - Recommendation 5 of 16 - Develop a standard to document information technology projects included in the TN eCampus Strategic Plan.	Jim Dye, Director of Technology	Friday, October 7, 2016		No Progress
TBR System Office	Wednesday, March 2, 2016	TN eCampus IT GCR - Recommendation 6 of 16 - Encrypt hard drives on TBR-owned mobile devices to reduce risks of unauthorized access to information if the device is lost or stolen.	Jim Dye, Director of Technology	Friday, October 7, 2016		No Progress
TBR System Office	Wednesday, March 2, 2016	TN eCampus IT GCR - Recommendation 7 of 16 - Develop and implement a procedure, in coordination with the TBR, Office of Organizational Effectiveness and Strategic Initiatives (OESI) regarding the management and usage of equipment purchased using TN eCampus funds but managed by OESI.	Jim Dye, Director of Technology	Friday, October 7, 2016		No Progress
TBR System Office	Wednesday, March 2, 2016	TN eCampus IT GCR - Recommendation 8 of 16 - Establish a process where Help Desk tickets over 90 days old, or another established measure, are evaluated for their continuing need to remain open.	Jim Dye, Director of Technology	Friday, October 7, 2016		No Progress
TBR System Office	Wednesday, March 2, 2016	TN eCampus IT GCR - Recommendation 9 of 16 - Obtain and review the annual audit report on data center operations from the two vendors hosting key TN eCampus applications. Such audits, prepared under the AICPA's Statement on Standards for Attestation Engagements 16, Service Organization Control Type 2, provide independent audit results of the vendor's data center operations.	Jim Dye, Director of Technology	Friday, October 7, 2016		No Progress
TBR System Office	Wednesday, March 2, 2016	TN eCampus IT GCR - Recommendation 10 of 16 - Ensure documentation exists for file restorations to prove recoverability of data from backed up media.	Jim Dye, Director of Technology	Friday, October 7, 2016		No Progress
TBR System Office	Wednesday, March 2, 2016	TN eCampus IT GCR - Recommendation 11 of 16 - Develop a Business Continuity Plan that will ensure planning for and documentation of business recovery requirements and objectives, assigned responsibilities of a Plan Coordinator, secondary and tertiary assignments for personnel, an amended Disaster Recovery Plan, and test plans and documentation of periodic testing.	Jim Dye, Director of Technology	Friday, October 7, 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**
TBR System Office	Wednesday, March 2, 2016	TN eCampus IT GCR - Recommendation 12 of 16 - Block access to websites that are considered illegal or detrimental on computers linked to the TN eCampus network.	Jim Dye, Director of Technology	Friday, October 7, 2016		No Progress
TBR System Office	Wednesday, March 2, 2016	TN eCampus IT GCR - Recommendation 13 of 16 - Distribute procedural instructions to staff regarding establishing, modifying and deleting access privileges for users, including full-time, temporary, transferred or promoted employees and contractors.	Jim Dye, Director of Technology	Friday, October 7, 2016		No Progress
TBR System Office	Wednesday, March 2, 2016	TN eCampus IT GCR - Recommendation 14 of 16 - Ensure data owners annually report required adjustments to the access privileges of users so that privileges are rejustified or corrections made in a timely manner.	Jim Dye, Director of Technology	Friday, October 7, 2016		No Progress
TBR System Office	Wednesday, March 2, 2016	TN eCampus IT GCR - Recommendation 15 of 16 - Utilize software features to suspend/lock, and subsequently disable access accounts that are not used in a defined timeframe.	Jim Dye, Director of Technology	Friday, October 7, 2016		No Progress
TBR System Office	Wednesday, March 2, 2016	TN eCampus IT GCR - Recommendation 16 of 16 - Review current information security alerts and adjust the alerts to better serve TN eCampus needs.	Jim Dye, Director of Technology	Friday, October 7, 2016		No Progress

TBR SWIA - Status Report on Internal Audit Recommendations - Tennessee Foreign Language Institute (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 and TBR need to update their agreement 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 Vice Chancellor for Business Affairs	Tuesday, September 30, 2014		In Progress
TFLI	Thursday, May 8, 2014	TFLI should take steps to comply with the Financial Integrity Act 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	Thursday, June 30, 2016		In Progress
TFLI	Thursday, May 8, 2014	TFLI needs to develop a Disaster Recovery and Business Continuity PLan 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		In Progress
TFLI	Thursday, May 8, 2014	TFLI daily receipts should be reconciled to the enrollment management system The TFLI Executive Director should ensure a daily reconciliation of receipts is performed comparing the tuition revenue receipted 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		In Progress
TFLI	Thursday, May 8, 2014	TFLI - Efforts to improve the classification of TFLI data in the Banner accounting system should continue 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		In Progress
TFLI	Thursday, May 8, 2014	TFLI - Business policies and procedures need to be updated The TFLI Executive Director should ensure business procedures are documented, approved by the Board and periodically reviewed to determine they are accurate and cover all business operations.	TFLI Executive Director	Monday, June 30, 2014		In Progress

Tennessee Board of Regents
Committee on Audit

DATE: August 30, 2016

AGENDA ITEM: **Review of Internal Audit Year-End Status Reports for FY 2016**

PRESENTER: Tammy Birchett

ACTION REQUIRED: Informational Item

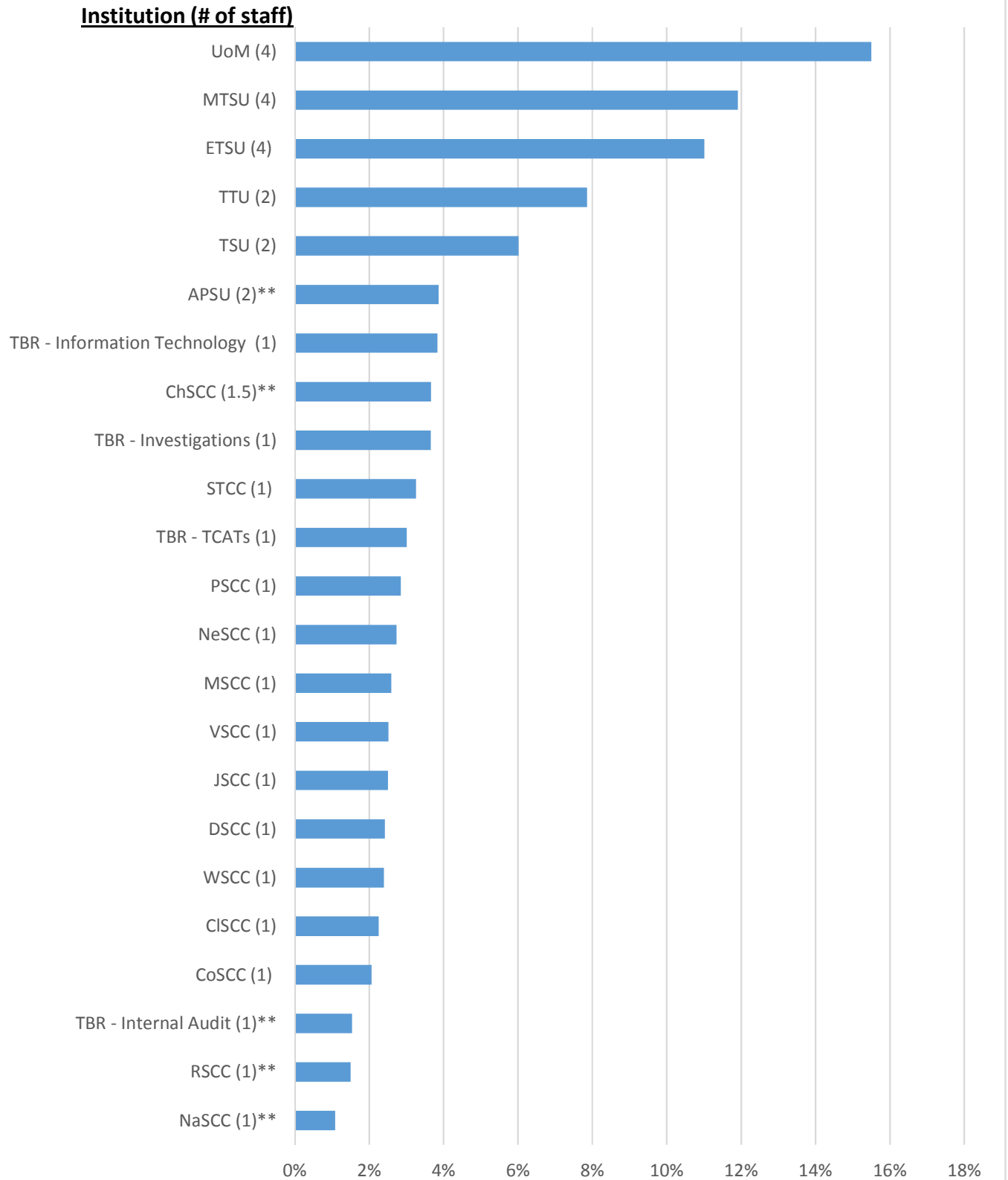**STAFF'S RECOMMENDATION:**   Accept Report

BACKGROUND INFORMATION:

The committee will review the year-end status of the internal audit plans for the system institutions for Fiscal Year 2016. This item includes the following summary information on system audit activities for the year.

Audit Effort by Institution
Planned to Actual Audit Hours
Audit Plan Completion Rates
Audit Activity Three-year Trend Analysis
Internal Audits Completed
Investigation Activity

The summary schedules are followed by a Year-end Status Report for each institution and for each audit activity with the system office.

Tennessee Board of Regents
Percentage of Audit Effort by Institution *
Fiscal Year 2016

Institution (# of staff)

Institution	Percentage
UoM (4)	15.5%
MTSU (4)	11.9%
ETSU (4)	11%
TTU (2)	7.8%
TSU (2)	6%
APSU (2)**	3.9%
TBR - Information Technology (1)	3.8%
ChSCC (1.5)**	3.6%
TBR - Investigations (1)	3.6%
STCC (1)	3.2%
TBR - TCATs (1)	3%
PSCC (1)	2.8%
NeSCC (1)	2.7%
MSCC (1)	2.6%
VSCC (1)	2.5%
JSCC (1)	2.5%
DSCC (1)	2.4%
WSCC (1)	2.4%
ClSCC (1)	2.2%
CoSCC (1)	2.1%
TBR - Internal Audit (1)**	1.6%
RSCC (1)**	1.5%
NaSCC (1)**	1.1%

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Tennessee Board of Regents
Percentage of the Audit Plan Completed
Fiscal Year 2016

Institution	Planned Audits	Completed Audits	Percentage Completed	In Progress at Year End	Percentage Completed or In Progress at Year End
APSU (1)	21	16	76%	6	105%
ETSU	39	30	77%	9	100%
MTSU	34	17	50%	14	91%
TSU (3)	13	11	85%	4	115%
TTU	24	37	154%	1	158%
UOM (3)	24	26	108%	13	163%
ChSCC (1)	24	22	92%	5	113%
ClSCC	18	14	78%	0	78%
CoSCC	34	24	71%	0	71%
DSCC	18	18	100%	4	122%
JSCC	13	12	92%	2	108%
MSCC	28	12	43%	8	71%
NaSCC (1)	18	9	50%	1	56%
NeSCC	14	12	86%	2	100%
PSCC	21	22	105%	1	110%
RSCC (1)	15	11	73%	4	100%
STCC	16	14	88%	9	144%
VSCC	16	13	81%	2	94%
WSCC	21	17	81%	1	86%
TBR - Internal Audit (1)	9	4	44%	5	100%
TBR - Information Systems	19	13	68%	3	84%
TBR - TCATs	33	26	79%	12	115%
TBR - Investigations	14	10	71%	14	171%
Total	486	390	80%	120	105%

Notes:

This chart compares the number of planned audits to the number of audits completed during the year.

(1) This office had a position that was vacant for a portion of the year.

Tennessee Board of Regents
Comparison of Planned Hours to Actual Hours
Fiscal Year 2016

Institution	Planned Audit Hours	Actual Audit Hours	% of Planned Hours Achieved
APSU (1)	1,712	1,591	93%
ETSU	4,770	4,531	95%
MTSU	4,825	4,904	102%
TSU	2,408	2,476	103%
TTU	3,488	3,236	93%
UoM	6,494	6,379	98%
ChSCC (1)	1,805	1,508	84%
CISCC	800	928	116%
CoSCC	1,011	849	84%
DSCC	977	996	102%
JSCC	1,228	1,031	84%
MSCC	1,246	1,069	86%
NaSCC (1)	1,288	444	34%
NeSCC	1,109	1,127	102%
PSCC	1,238	1,172	95%
RSCC (1)	840	617	73%
STCC	1,215	1,341	110%
VSCC	1,215	1,037	85%
WSCC	1,238	984	79%
TBR - Internal Audit (1)	782	633	81%
TBR - Information Systems (2)	1,421	1,576	111%
TBR - TCATs (2)	1,379	1,238	90%
TBR - Investigations (2)	1,609	1,504	93%
Totals	44,097	41,167	93%

Notes:

Variances between actual audit hours and planned hours occur because of many factors. The most common factors are unplanned absences, staff changes or vacancies.

(1) This office had a position that was vacant for a portion of the year.

(2) Because the SWIA CAE and Assistant Director allocate time across various audit functions as needed, the hours may reflect time for more than the single auditor responsible for the type of audit.

Tennessee Board of Regents
Three-year Trend Analysis of Hours for Completed Audits
By Type of Audit and Functional Area

By Type of Audit	FY2016	FY2015	FY 2014	Average
Required	13%	23%	25%	20%
Risk-Based	20%	24%	16%	20%
Investigation	16%	12%	13%	14%
Consultation	12%	14%	13%	13%
Project	8%	9%	9%	9%
Follow-up Audit	5%	7%	8%	7%
Management's Risk Assessment	3%	4%	6%	4%
Special Request	24%	7%	11%	14%
Total	100%	100%	100%	100%

Summary - The focus on Risk-Based audits is determined by the campus auditor's risk analysis of the audit universe on each campus. Typically, as resources dedicated to Investigations or Required Audits decline, more resources are available for Risk-Based audits. The increase in previous years in Required audits is mainly due to the system-wide audits of Complete College Tennessee Act data, beginning in FY2014. In FY2016, an increase in Special Requests is primarily related to the Access and Diversity audits requested by the Vice Chancellor for Effectiveness and Strategic Initiatives and Study Abroad audits requested as a result of noted issues in some programs.

By Functional Area	FY2016	FY2015	FY 2014	Average
Financial Management	34%	36%	29%	33%
Institutional Support	22%	20%	25%	22%
Student Services	11%	17%	13%	14%
Instruction and Academic Support	12%	9%	9%	10%
Information Technology	11%	9%	10%	10%
Physical Plant	1%	2%	0%	1%
Research	3%	2%	2%	2%
Auxiliary	1%	1%	1%	1%
Athletics	5%	3%	10%	6%
Advancement	1%	1%	1%	1%
Total	100%	100%	100%	100%

Summary - Financial Management and Institutional Support have remained the two most often audited areas over time. By the nature of the processes within Financial Management and Institutional Support, both areas cross over into many other functional areas. The increase in audit resources dedicated to Student Services is directly related to the audits of the Complete College Act data. The spike in FY 2014 in Athletics is a result of Gifts-In-Kind audits requested by the Audit Committee.

Tennessee Board of Regents
Summary of Investigation Activity
Fiscal Year 2016

Allegations

Allegations of fraud, waste, or abuse are generally reported to TBR System-wide Internal Audit through the unit's Report Fraud web site, email, or phone number, the Tennessee Comptroller's Fraud Hotline, a campus auditor, or management. In the initial evaluation of allegations, those that do not indicate fraud, waste, or abuse may be referred to other TBR or campus offices for review, e.g., legal, human resources, academic affairs, or may not be viable if insufficient information was provided to determine if an investigation is warranted.

Investigations

Viable allegations are investigated by SWIA or a campus internal auditor. Cases may be administratively closed when allegations are found to be unsubstantiated during investigations.

Complaints Received	Universities	Community Colleges	Technology Colleges	System Office	Total
Tennessee Comptroller	9	6	5	1	21
System-wide Internal Audit	27	19	10	1	57
Campus Internal Audit	31	17	0	0	48
Total Complaints	*67*	*42*	*15*	*2*	*126*
Referred, Duplicative, or Not Viable	20	7	10	1	38
Cases Opened	*47*	*35*	*5*	*1*	*88*

Investigations	Universities	Community Colleges	Technology Colleges	System Office	Total
Open Cases at July 1, 2015	17	12	3	0	32
Cases Opened from new complaints	47	35	5	1	88
Total Cases	*64*	*47*	*8*	*1*	*120*
Referred upon further review	7	0	0	0	7
Cases Completed, Reports Issued	16	12	1	0	29
Cases Administratively Closed	14	11	1	1	27
Open Cases at June 30, 2016	*27*	*24*	*6*	*0*	*57*

Tennessee Board of Regents
Summary of Investigation Activity by Month
Fiscal Year 2016
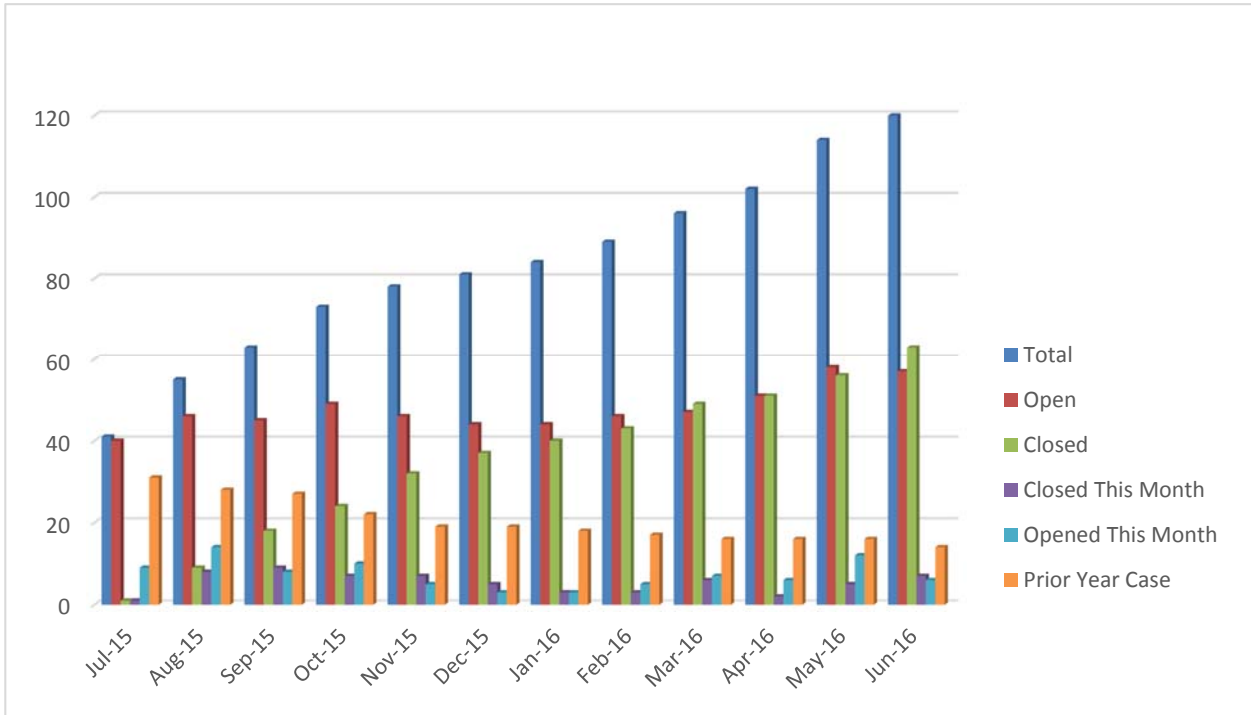
	Total Cases	Open Cases	Closed Cases	Closed This Month	Opened This Month	Open Cases from Prior Year
Jul-15	41	40	1	1	9	31
Aug-15	55	46	9	8	14	28
Sep-15	63	45	18	9	8	27
Oct-15	73	49	24	7	10	22
Nov-15	78	46	32	7	5	19
Dec-15	81	44	37	5	3	19
Jan-16	84	44	40	3	3	18
Feb-16	89	46	43	3	5	17
Mar-16	96	47	49	6	7	16
Apr-16	102	51	51	2	6	16
May-16	114	58	56	5	12	16
Jun-16	120	57	63	7	6	14

Tennessee Board of Regents
Summary of Investigation Activity
Fiscal Year 2016

Institution	Reports Issued
APSU	Missing Cash in University Advancement Office
APSU	Excessive Bookstore Purchases
ETSU	Intercollegiate Athletic Tickets Office
ETSU	Department of Geosciences
ETSU	Financial Aid Office
ETSU	Behavioral Health and Wellness Clinic
ETSU	Hiring Practices in the Department of Computing
ETSU	Student Organization Resource Center
MTSU	Review of Disabled Student Services
MTSU	Personal Use of Shop Equipment
TSU	Falsification of Fuel Receipts
TTU	Information Technology Services Relocation
TTU	Use of State Funds for Memorial Garden
TTU	Theft of Gas
TTU	Cattle Missing from Oakley Farm
UOM	Outside Business by CERI Business Officer
ChSCC	Falsification of Immunization Records
ChSCC	Student Activity Fee
ChSCC	Falsification of Financial Aid Application
ChSCC	Hiring of the Director of Proposal and Project Development
ChSCC	Scrap Removal
ClSCC	Missing Money and Computers
DSCC	Compensatory Time Abuse
JSCC	Fraudulent ACH and Check Transactions
NaSCC	Learn to Ride Receivable
NaSCC**	Cash Receipt Approvals
PSCC	Acceptance of Gifts in Purchasing
WSCC**	Review of Candidate's Curriculum Vitae
TCAT Crump**	Review of Administrative Allegations

* During the current year, campuses administratively closed unsubstantiated cases, for which reports were not issued.

** Investigations completed by SWIA

Year-End Status Reports

By Institution

Fiscal Year Ended June 30, 2016

Legend for Year-End Status Reports	
Audit Types	**Functional Areas**
R - Required	AD - Advancement
A - Risk-Based (Assessed)	AT - Athletics
S - Special Request	AX - Auxiliary
I - Investigation	FM - Financial Management
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

Austin Peay State University
Internal Audit Plan
Fiscal Year Ended June 30, 2016
Year-End Status Report as of June 30, 2016

Ranking	Type	Area	Audit	Planned Hours	Actual Hours	Budget to Actual Variance	Percentage		Audit Start Date	Current Status
Required by Conference	R	AT	OVC Special Assistance Fund 2015	60.0	57.0	3.0	5.0%		Jul 2015	Completed
Required by Statute	R	FM	MTSU President Expenses Audit FY2015	0.0	0.0	0.0	NA	Fn 1	Aug 2015	Removed
Required by State Audit	R	FM	State Audit Follow up	0.0	0.0	0.0	NA	Fn 2	Feb 2016	Removed
Required by Conference	R	AT	OVC Special Assistance Fund 2016	108.8	4.0	104.8	96.3%		June 2016	In Progress
	A	PP	Emergency Preparedness	0.0	0.0	0.0	0.0%	Fn 1	Apr 2016	Removed
	C	AT	Ticket Sales Review	112.5	161.5	-49.0	-43.6%	Fn 5	Jan 2016	Completed
	C	IS	General Consultation	90.0	117.3	-27.3	-30.3%	Fn 1	Jul 2015	In Progress
	F	IS	Follow up	10.5	4.5	6.0	57.1%		May 2016	In Progress
	I	AD	APSU 16-01	22.5	21.0	1.5	6.7%	Fn 4	Nov 2015	Completed
	I	FM	APSU 16-03	15.0	10.0	5.0	33.3%	Fn 4	May 2016	Completed
	I	IA	APSU 16-02	112.5	117.5	-5.0	-4.4%	Fn 4	Dec 2015	Completed
	I	IA	APSU 16-04	18.8	21.0	-2.3	-12.0%	Fn 4	June 2016	Completed
	I	IS	Unscheduled Investigations	0.0	0.0	0.0	0.0%		Jul 2015	Completed
	M	FM	Risk Assessment - Financial Management	15.0	10.0	5.0	33.3%	Fn 1	Apr 2016	Completed
	M	RS	Risk Assessment - Research	15.0	10.0	5.0	33.3%	Fn 1	Apr 2016	Completed
	M	SS	Risk Assessment - Student Services	15.0	14.5	0.5	3.3%	Fn 1	Apr 2016	Completed
	O	FM	Procurement Card Review	0.0	0.0	0.0	0.0%	Fn 1	Jul 2015	Removed
	O	FM	Travel Claim Review	172.5	176.5	-4.0	-2.3%		Jul 2015	Completed
	P	IS	Quality Assessment Review	37.5	33.5	4.0	10.7%		April 2016	Completed
	R	SS	CCTA Funding Formula	139.5	132.0	7.5	5.4%	Fn 1	April 2016	Completed
	S	AT	Comp Ticket Review	45.0	39.0	6.0	13.3%	Fn 5	Nov 2015	Completed
	S	AX	Camps and Individual Instruction	50.3	6.5	43.8	87.1%	Fn 5	June 2016	In Progress
	S	FM	Access and Diversity 2016	375.0	377.5	-2.5	-0.7%	Fn 3	Jul 2015	Completed
	S	IA	Study Abroad	139.5	120.5	19.0	13.6%		April 2016	In Progress
	S	IA	College of Business	120.0	117.0	3.0	2.5%	Fn 5	May 2016	Completed
	S	IS	FOCUS Transition Taskforce	37.5	40.5	-3.0	-0.08		Jun-16	In progress
			Total Audit Hours:	**1712.3**	**1591.3**	**121.0**				

Estimated Hours Available For Audits 1,900

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 Director's position was vacant between 11/1/15 and 3/31/16. Therefore, some audits were removed from the plan or had budgets reduced due to a lack of available resources associated with the vacancy.

FN 2- The State Audit report did not contain any findings, therefore, no follow up was needed.

FN 3 - This audit took longer to complete than orginally planned because the area was more complex than anticipated.

FN 4 - This investigation was added when the allegation was received.

FN 5 - This review was requested by management.

East Tennessee State University
Internal Audit Plan
Fiscal Year Ended June 30, 2016
Year-End Status Report as of June 30, 2016

Ranking	Type	Area	Audit	Planned Hours	Actual	Variance	Percentage		Audit Start Date	Current Status
				Budget to Actual						
Required by CPB	R	FM	WETS FM	200.0	193.5	6.5	3%		Nov 2015	Completed
Required by DSA	R	FM	Cash Counts and Inventory	39.8	43.5	-3.8	-9%		Jun 2016	Completed
Required by Statute	R	FM	TTU President's Expenses	200.0	166.0	34.0	17%		Aug 2015	Completed
Required by IIA	R	IS	IIA Quality Assurance Self Assessment	100.0	31.5	68.5	68%		Apr 2016	Completed
Required by Vendor	R	IT	NACHA Web Transcations Data Security	125.3	87.0	38.3	31%		Apr 2016	In Progress
Required by DSA	R	SS	CCTA Funding Formula	150.0	69.0	81.0	54%		Mar 2016	Completed
5	A	AT	NCAA Compliance	307.5	290.5	17.0	6%		Apr 2015	In Progress
5	A	FM	Contracts and Agreements	62.3	52.5	9.8	16%		Apr 2015	Completed
5	A	IT	Web Application Security	393.8	335.5	58.3	15%	FN 4	Jun 2015	In Progress
5	A	IT	ITS Policies and Procedures Review	207.8	279.0	-71.3	-34%	FN 4	Mar 2015	Completed
5	A	SS	Financial Aid Administration	150.0	159.0	-9.0	-6%		Apr 2015	Completed
4.9	A	AT	Athletic Ticket Office	0.0	0.0	0.0	NA	FN 8	June 2016	Removed
4.5	A	IS	Additional Earnings	0.0	0.0	0.0	NA	FN 8	NA	Removed
4.4	A	FM	Agency Accounts	0.0	0.0	0.0	NA	FN 8	NA	Removed
4.4	A	FM	Bursar's Office	135.0	134.5	0.5	0%	FN 9	Jun 2016	In Progress
4.4	A	FM	Misc Course Fees	360.0	345.6	14.4	4%	FN 12	Mar 2016	In Progress
4.2	A	SS	Federal Work Study	0.0	0.0	0.0	NA	FN 8	NA	Removed
3.9	A	IT	Software License Compliance	0.0	0.0	0.0	NA	FN 8	NA	Removed
3.8	A	IT	Data Warehouse Control and Security	0.0	0.0	0.0	NA	FN 8	NA	Removed
2.2	S	IS	TN Law Enforcement Accreditation	75.0	16.5	58.5	78%	FN 10	May 2016	Completed
	C	IS	General Consulting	75.0	92.5	-17.5	-23%		Jul 2015	Completed
	C	IT	IT Consulting	150.0	155.5	-5.5	-4%		Jul 2015	Completed
	F	AD	University Advancement	50.0	39.0	11.0	22%		Feb 2016	Completed
	F	AT	INV1405	50.3	37.5	12.8	25%		Oct 2015	Completed
	F	FM	State Audit Follow-up	0.0	0.0	0.0	NA	FN 5	NA	Removed
	F	IA	INV1505	50.0	7.0	43.0	86%		Apr 2016	Completed
	F	IT	PCI Compliance Readiness	99.8	132.5	-32.8	-33%		Jul 2015	Completed
	F	IT	Banner Security	99.8	92.0	7.8	8%		Jul 2015	Completed
	F	PP	INV1504	25.0	20.0	5.0	20%		Feb 2016	Completed
	F	SS	Student Health Billing Practices	90.0	36.0	54.0	60%		Jan 2016	In Progress
	I	AT	INV1601	15.0	15.5	-0.5	-3%		Sept 2015	Completed
	I	FM	Unscheduled Investigations	0.0	0.0	0.0	NA	FN 1	NA	Removed
	I	IA	INV1506	3.0	8.5	-5.5	-183%		July 2015	Completed
	I	IA	INV1607	24.8	12.0	12.8	52%		May 2016	Completed
	I	IA	INV1608	50.0	39.0	11.0	22%		May 2016	In Progress
	I	IA	INV1609	0.0	0.0	0.0	100%	FN 11	July 2016	Scheduled
	I	IS	INV1603	249.8	256.5	-6.8	-3%		Sept 2015	Completed
	I	IS	INV1604	24.8	23.5	1.3	5%		Nov 2015	Completed
	I	SS	INV1602	24.8	23.0	1.8	7%		Sept 2015	Completed
	I	SS	INV1605	43.8	33.5	10.3	24%		Dec 2015	In Progress
	I	SS	INV1606	9.8	12.0	-2.3	-23%		Jan 2016	Completed
	M	FM	Management Risk Assessments	39.8	7.5	32.3	81%		May 2016	Completed
	P	IS	Electronic Workpapers	75.0	80.5	-5.5	-7%		Jul 2015	Completed
	S	FM	Access and Diversity Funds	225.0	246.0	-21.0	-9%	FN 2	Jul 2015	Completed
	S	IA	Medical Library	171.8	187.5	-15.8	-9%		Apr 2015	Completed
	S	IA	Study Abroad	399.8	556.0	-156.3	-39%	FN 6	Nov 2015	Completed
	S	IS	Timekeeping	180.0	193.0	-13.0	-7%	FN 3	Oct 2015	In Progress
	S	IT	Third Party Servers FY 2015	37.5	21.5	16.0	43%		Apr 2015	Completed
	S	IT	Third Party Servers FY 2016	0.0	0.0	0.0	NA	FN8	NA	Removed
			Total Planned Audit Hours:	**4770.4**	**4531.1**	**239.3**				

Estimated Hours Available For Audits = 4,480 (4 staff)

FN 1 - Hours for Unscheduled Investigations were reassigned to INV 16-03.
FN 2 - Multiple issues discovered and and difficulty obtaining information from auditee.
FN 3 - Budget hours was increased due to an increase in areas tested. Also, moved the start date from June 2016 to October 2015 which shifted the budgeted hours for the
FN 4 - IT Auditor underestimated the hours needed to complete this audit.
FN 5 - Audit was removed since there were no State Audit findings.
FN 6 - Multiple issues discovered. Two auditors were assigned to the audit to complete by the scheduled due date.
FN 7 - PCI Compliance Scans were not performed by Internal Audit because this task was outsourced.
FN 8 - Audit was removed from plan due to several audits requiring more time than anticipated.
FN 9 - Changed start date which resulted in the budgeted hours spreading across both FY 2016 and FY 2017 differently than originally estimated.
FN 10 - Added at the request of Public Safety. Accreditation requires an audit of inventory (confiscated/found items)
FN 11 - Investigation received prior to year-end but not started at 6/30/16.
FN 12 - Increased budget hours. Underestimated the hours needed to complete the audit due to the number of accounts associated with the review.

Ranking	Type	Area	Audit	Planned Hours	Actual Hours	Budget to Actual Variance	Percentage		Audit Start Date	Current Status
Required by Conference	R	AT	Football Attendance 2015	225.0	233.0	-8.0	-4%		Aug 2015	Completed
Required by Statute	R	FM	ETSU President Expenses FY2015	255.0	270.5	-15.5	-6%		Aug 2015	Completed
Required by State Audit	R	SS	CCTA FY2016	150.0	161.0	-11.0	-7%		Feb 2016	Completed
4.3	A	RS	Research Services Procedural Review	225.0	0.0	225.0	100%		Mar 2016	Scheduled
4.2	A	SS	Financial Aid Procedural Review	150.0	0.0	150.0	100%	Fn 3	Nov 2015	Scheduled
4.1	A	IS	Emergency Preparedness FY2016	150.0	0.0	150.0	100%	Fn 3	Dec 2015	Scheduled
3.9	A	FM	Food Services Commissions FY2015	225.0	0.0	225.0	100%		Jan 2016	Scheduled
3.8	A	AT	Athletic Concessions Revenue FY2015-2016	37.5	0.0	37.5	100%	Fn 3	Apr 2016	Scheduled
3.8	A	IS	Blue Print Solutions FY2015	5.0	0.0	5.0	100%	Fn 3	Mar 2016	Scheduled
3.7	A	PP	Space Utilization Review of Risk Controls	24.8	0.0	24.8	100%	Fn 3	May 2016	Scheduled
	C	IS	Consulting-General and Research	187.5	233.0	-45.5	-24%	Fn 2	Jul 2015	Completed
	C	IS	Consulting-Purchase of Police Vehicles	75.0	31.0	44.0	59%		Feb 2016	In Progress
	C	IA	Consulting-Debate Team Cash Receipting	145.0	142.5	2.5	2%	Fn 3	Nov 2015	Completed
	C	IS	MTSU-Project-FOCUS	150.0	48.5	101.5	68%		Mar 2016	In Progress
	F	AT	Athletic Gifts in Kind FY2013	45.0	133.5	-88.5	-197%		Sep 2015	Completed
	F	FM	State Audit FYE 6.30.2014	135.0	139.5	-4.5	-3%		Jul 2015	Completed
	F	FM	State Audit FYE 6.30.2015	112.5	144.0	-31.5	-28%		May 2016	Completed
	F	IS	FU-Follow-up Reviews as Needed	75.0	0.0	75.0	100%		Jul 2015	Scheduled
	I	IA	INV1504	60.0	21.5	38.5	64%		Jul 2015	In Progress
	I	IA	INV1506	225.0	604.5	-379.5	-169%	Fn 1	Jul 2015	In Progress
	I	IS	INV1502	45.0	0.0	45.0	100%		Jul 2015	In Progress
	I	IS	INV1501	60.0	0.0	60.0	100%		Jul 2015	In Progress
	I	IS	Unplanned Investigations	0.0	0.0	0.0	NA	Fn 1	Jul 2015	Removed
	I	PP	INV1304	60.0	65.5	-5.5	-9%		Jul 2015	Completed
	I	SS	INV1402	120.0	83.5	36.5	30%		Jul 2015	In Progress
	I	SS	INV1601	150.0	26.0	124.0	83%		July 2015	In Progress
	I	SS	INV1602	225.0	494.0	-269.0	-120%		Sept 2015	In Progress
	I	IS	INV1603	75.0	106.5	-31.5	-42%		Oct 2015	Completed
	I	IA	INV1604	0.0	208.5	-208.5	NA		May 2016	In Progress
	M	IS	MRA-Spring 2016	45.0	54.0	-9.0	-20%		May 2016	Completed
	P	IS	Internal Peer Review FY2016	37.5	0.0	37.5	100%		Feb 2016	Scheduled
	P	IS	Project-Electronic Work Papers	150.0	137.5	12.5	8%		Jul 2015	Completed
	S	FM	Cash Counts FY2015	37.5	31.0	6.5	17%		Jul 2015	Completed
	S	FM	Cash Counts FY2016	60.0	13.0	47.0	78%		June 2016	In Progress
	S	FM	Inventories FY2015	150.0	151.0	-1.0	-1%		Jul 2015	Completed
	S	FM	Inventories FY2016	60.0	56.5	3.5	6%		May 2016	In Progress
	S	FM	Consulting-Assisting President Expenses FY2016	60.0	64.0	-4.0	-7%		Jul 2015	Completed
	S	FM	Access Diversity Funds 2013-2015	367.5	365.5	2.0	1%		Aug 2015	Completed
	S	IA	Study Abroad	225.0	479.5	-254.5	-113%		Sep 2015	Completed
	S	IA	Pcard Dept Review, Global Studies	45.0	0.0	45.0	100%		Jul 2015	Scheduled
	S	RS	Confucius Institute	120.0	328.0	-208.0	-173%		Sep 2015	In Progress
	A	FM	Property Management Contract Review 2013-2015	75.0	77.0	-2.0	-3%		Jul 2015	In Progress
			Total Planned Audit Hours:	**4824.8**	**4903.5**	**-78.8**				

Estimated Hours Available For Audits - 4815 (4 staff)

Fn 1 - Unplanned investigations was reduced to allocate time to new investigations and additional time to INV1506, which includes more detailed work than originally
Fn 2 - The budget was originally for one review, however, work was expanded to include a second review.
Fn 3 - The budget was adjusted to allocate audit time to unplanned investigations/projects and audit projects requiring more audit time.

Tennessee State University
Internal Audit Plan
Fiscal Year Ended June 30, 2016
Year-End Status Report as of June 30, 2016

Ranking	Type	Area	Audit	Planned Hours	Budget to Actual				Audit Start Date	Status
					Actual Hours	Variance	Percentage			
Required by Conference	R	AT	NCAA Student Assistance Fund 2016	150.0	149.0	1.0	1%		Aug 2015	Completed
Required by State Audit	R	SS	CCTA 2016	165.0	176.5	-11.5	-7%		Apr 2016	Completed
5	A	FM	Cash Counts 2016	37.5	5.0	32.5	87%		Jun 2016	Completed
4.1	A	IS	Evidence Room 2016	0.0	0.0	0.0	NA	Fn 1	Mar 2016	Removed
3.8	A	SS	Special Project	667.5	767.5	-100.0	-15%	Fn 1	Sep 2015	In Progress
	C	FM	General Consultation 2016	225.0	236.0	-11.0	-5%		Jul 2015	Completed
	F	FM	State Audit Follow Up	187.5	141.0	46.5	25%		Jan 2016	Completed
	I	FM	TSU INV 15-06	210.0	127.5	82.5	NA		Jul 2015	In Progress
	I	IS	Unplanned Investigations 2016	315.0	192.0	123.0	39%	Fn 1	Jul 2015	Completed
	I	IS	TSU INV 16-01	37.5	10.5	27.0	72%		May-16	In Progress
	I	RS	TSU INV 16-03	75.0	85.0	-10.0	NA		May-16	In Progress
	M	IS	Management's Risk Assessment	37.5	22.0	15.5	41%		Jan 2016	Completed
	P	IS	Quality Assurance Review 2016	22.5	15.5	7.0	NA		Feb 2016	Completed
	P	IS	MKI	37.5	123.0	-85.5	-228%	Fn 1	Jul 2015	Completed
	S	FM	Access and Diversity 2016	150.0	220.5	-70.5	-47%		Oct 2015	Completed
	S	IA	Study Abroad 2016	90.0	205.0	-115.0	-128%		Jan 2016	Completed
			Total Audit Hours:	**2407.5**	**2476.0**	**-68.5**				

Estimated Hours Available For Audits = 1905 (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- Various audit budgets were reduced to reflect the increase in time needed for the Special Project review.

Tennessee Tech University
Internal Audit Plan
Fiscal Year Ended June 30, 2016
Year-End Status Report as of June 30, 2016

Ranking	Type	Area	Audits	Planned Hours	Actual Hours	Budget to Actual Variance	Percentage		Audit Start Date	Status
Required by Conference	R	AT	Student Assistance Funds 2014-15	57.8	57.0	0.8	1%		Aug 2015	Completed
Required by State Audit	R	FM	Inventory Observations 6-30-16	105.8	125.0	-19.3	-18%	Fn 1	Apr 2016	Completed
Required by State Audit	R	FM	Inventory Observations 6-30-15	33.8	33.5	0.3	1%	Fn 1	Jul 2015	Completed
Required by State Audit	R	SS	CCTA Funding Formula 2015-16	225.0	106.0	119.0	53%		Mar 2016	Completed
5	A	IS	Minors on Campus 2014-15	577.5	584.9	-7.4	-1%	Fn 6	Jul 2015	Completed
5	A	IT	PCI-DSS 2015	18.0	32.0	-14.0	-78%		Jul 2015	Completed
3.7	A	AD	Advancement 2015-16	0.0	0.0	0.0	NA	Fn 2	Feb 2016	Removed
3.6	A	FM	Receipts 2015-16	0.0	0.0	0.0	NA	Fn 2	Mar 2016	Removed
3.4	A	FM	Travel 2015-16	0.0	0.0	0.0	NA	Fn 2	Apr 2016	Removed
	C	IS	General Consultation 2016	120.0	114.0	6.0	5%		Jul 2015	Completed
	F	FM	Follow up to State Audit 2014-15	60.0	59.9	0.1	0%		June 2016	Completed
	F	IS	Internal Audits Follow-ups 2015-16	65.3	49.5	15.8	24%		Jul 2015	Completed
	I	FM	INV1610	60.0	68.0	-8.0	-13%		Oct 2015	Completed
	I	FM	INV1613	6.0	5.0	1.0	17%		Feb 2016	Completed
	I	IA	INV1601	15.8	16.5	-0.8	-5%		Jul 2015	Completed
	I	IA	INV1602	12.8	12.5	0.3	2%		Sep 2015	Completed
	I	IA	INV1608	23.3	27.5	-4.3	-18%		Sep 2015	Completed
	I	IA	INV1609	41.3	41.5	-0.3	-1%		Sep 2015	Completed
	I	IA	INV1611	6.0	6.0	0.0	0%		Oct 2015	Completed
	I	IA	INV1612	24.0	23.8	0.2	1%		Dec 2015	Completed
	I	IS	INV15-10	17.3	17.0	0.3	1%		Sep 2015	Completed
	I	IS	Unscheduled Investigations 2015-16	48.8	0.0	48.8	NA	Fn 4	Jul 2015	Completed
	I	IS	INV1603	3.0	3.2	-0.2	-7%		Jul 2015	Completed
	I	IS	INV1605	18.0	18.0	0.0	0%		Jul 2015	Completed
	I	IS	INV1606	123.8	123.1	0.7	1%	Fn 5	Sep 2015	Completed
	I	IT	INV1614	3.8	3.5	0.3	7%		April 2016	Completed
	I	PP	INV1604	4.5	4.8	-0.3	-7%		Jul 2015	Completed
	I	PP	INV1607	33.0	33.2	-0.2	-1%		Aug 2015	Completed
	I	SS	INV1615	6.0	4.0	2.0	33%		May 2016	Completed
	M	AD	Advancement Risk Assessment 2015-16	9.8	9.5	0.3	3%		Jul 2015	Completed
	M	AX	Auxiliaries Risk Assessment 2015-16	11.3	11.0	0.3	2%		Jul 2015	Completed
	M	IA	Instruction and Academic Support Risk Assess 2015-16	29.3	30.0	-0.8	-3%		Jul 2015	Completed
	M	IS	Enterprise-wide Risk Assessment 2015-16	35.3	33.5	1.8	5%		Jul 2015	Completed
	M	IT	Information Technology Risk Assessment 2015-16	24.8	15.0	9.8	39%		Jul 2015	Completed
	P	FM	Procard Review 2015-16	705.0	722.6	-17.6	-2%		Aug 2015	Completed
	P	IS	SELF-IIA Self assessment 2015-16	99.8	27.5	72.3	72%		Apr 2016	Completed
	P	IS	Clery Act Compliance	75.0	68.0	7.0	NA		May 2016	In Progress
	P	RS	Sponsored Program Reviews 2015-16	150.0	134.9	15.1	10%		Jul 2015	Completed
	S	FM	Access and Diversity Funds 2015-16	249.8	226.5	23.3	9%	Fn 3	Aug 2015	Completed
	S	FM	Dining Charges Review 2015-16	200.3	199.8	0.4	0%		Jul 2015	Completed
	S	IA	Study Abroad 2015-16	187.5	187.9	-0.4	0%		Feb 2016	Completed
			Total Audit Hours:	**3487.5**	**3235.6**	**251.9**				

Estimate Hours Available For Audits = 3,225 (3 staff)

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.

2 - Travel, Receipts, and Advancement were removed because the Access and Diversity audit, Minors on Campus audit, and Investigations significantly exceeded their anticipated budgeted days.

3 - This audit required more fieldwork than anticipated.

4 - Unscheduled investigations are typically reduced at each revision by the actual number of hours spent on specific investigations. However, actual and anticipated hours for investigations already completed and in progress (53.8 days) significantly exceeded the original budget (26.7 days), and 2 months remain for additional unscheduled investigations.

5 - The number of hours for any particular investigation is never known. This investigation was very extensive.

6 - This audit is very extensive. In addition to a very detailed review of the policy itself, it has consisted of contacting representatives from 130 campus units, reviewing over 160 events, and conducting between 40 and 50 interviews and documentation reviews campus-wide for compliance with the Minors on Campus policy.

Ranking	Type	Area	Audit	Planned Hours	Actual Hours	Budget to Actual Variance	Budget to Actual Percentage		Audit Start Date	Status
Required by Statute	R	FM	Risk Assessment-FY2016	39.8	19.0	20.8	52%		Apr 2016	In Progress
Required by State Audit	R	FM	Cash Counts For State Auditors	135.0	191.8	-56.8	-42%		Jul 2015	In Progress
Required by State Audit	R	FM	Inventory Observation-FY15 Inventory	15.0	19.0	-4.0	-27%		Jul 2015	Completed
Required by Vendor	R	IT	NACHA Bank Audit-FY2016	279.8	295.5	-15.8	-6%	FN5	Mar 2016	Completed
Required by State Audit	R	SS	CCTA Audit-FY2016	150.0	156.0	-6.0	-4%		Apr 2016	Completed
Required by State Audit	R	FM	Inventory Observation for State Audit FY2016	28.5	60.3	-31.8	-111%		Mar 2016	In Progress
5	A	AT	Athletics Comp Tickets-FY2016-Carryforward hours	15.0	32.0	-17.0	-113%	FN1	Jul 2015	Completed
5	A	FM	Data Analytics	349.5	380.9	-31.4	-9%		Jul 2015	In Progress
5	A	FM	Asset Verifications-FY2016	517.5	540.8	-23.3	-4%	FN12	Jul 2015	In Progress
4	A	RS	Grant Compliance BigData NIH Grant-FY2016	469.5	466.0	3.5	1%		Jul 2015	Completed
3.2	A	IT	Controls Sponsored Accounts-FY2016	0.0	27.0	-27.0	NA	FN13	Jan 2016	Removed
3.1	A	AT	Athletics Travel Expenes-FY2016	262.5	255.8	6.8	3%		Feb 2016	Completed
2.4	A	AX	Bookstore Controls-FY2016	300.0	329.5	-29.5	-10%	FN14	Oct 2015	Completed
	C	AT	Courtesy Cars-FY2016	219.8	215.0	4.8	2%		Jan-16	Completed
	C	FM	Compliance - Inventory	27.8	25.5	2.3	8%		Jul 2015	Completed
	C	FM	Communication - Sciences School (Speech & Hearing Clinic)	150.0	191.7	-41.7	-28%	FN4	Oct 2015	Completed
	C	FM	Attorney Client Project	52.5	52.3	0.3	0%	FN11	Jul 2015	Completed
	C	FM	UOM-AttorneyClientProject-002-FY16	172.5	176.0	-3.5	-2%		Jan 2016	Completed
	C	FM	UT QAR Team FY2016	57.0	55.0	2.0	4%		Jul 2015	Completed
	C	IS	Board Transition Taskforce	99.8	108.0	-8.3	-8%	FN6	Jan 2016	In Progress
	C	IS	General Consulting Management	240.0	241.0	-1.0	0%		Jul 2015	In Progress
	C	IT	IT Consulting-FY2016	285.0	385.1	-100.1	-35%		Jul 2015	In Progress
	C	IT	IT Security Controls	450.0	450.4	-0.4	0%	FN10	Jul 2015	Completed
	F	AT	Athletics Comp Tickets-Follow-up	37.5	4.0	33.5	89%	FN8	May 2016	Scheduled
	F	FM	Follow-up FY14 State Audit	0.0	0.0	0.0	NA	FN9	Oct 2015	Removed
	F	FM	Study Abroad-CF from FY15	52.5	24.0	28.5	54%	FN1	Sept 2015	Completed
	I	FM	INV16001	18.0	18.0	0.0	0%		Jul 2015	Completed
	I	FM	INV16002	40.5	41.0	-0.5	-1%		Jul 2015	Completed
	I	FM	INV16003	11.3	10.5	0.8	7%		Jul 2015	Completed
	I	FM	INV16004	6.8	7.0	-0.3	-4%		Jul 2015	Completed
	I	FM	INV16005	57.0	56.6	0.4	1%		Aug 2015	Completed
	I	FM	INV16006	135.0	141.0	-6.0	-4%		Oct 2015	Completed
	I	FM	INV16008	150.0	107.0	43.0	29%		May 2016	In Progress
	I	FM	INV16009	11.3	24.5	-13.3	-118%		Jun 2016	In Progress
	I	IS	Unscheduled Investigations-FY2016	24.8	0.0	24.8	100%	FN2	Jul 2015	Scheduled
	I	IS	INV16007	165.0	137.0	28.0	17%		Mar 2016	In Progress
	P	IS	QAR Review-FY2016	82.5	69.0	13.5	16%		Apr 2016	Completed
	P	IS	UOM-School of Hospitality Foundation Funds	8.3	93.5	-85.3	-1033%		Mar 2016	Completed
	R	FM	Pcards	420.0	438.9	-18.9	-4%	FN7	Jul 2015	In Progress
	S	FM	Diversity Audit	450.0	456.5	-6.5	-1%	FN3	Jul 2015	Completed
	S	IS	UOM-Key Controls UOM Policy 1567	132.8	69.5	63.3	48%		Mar 2016	In Progress
		FM	UOM-IAR-CF-AthleticsCompTickets-FY2016	15.0	6.0	9.0	60%		Jan 2016	Completed
		SS	UOM-IAR-CCTA-Research-Service-Phase 3-FY2015	360.0	2.0	358.0	99%		Jul 2015	Completed
			Total Audit Hours:	**6,494**	**6,379**	**115**				

Estimated Hours Available For Audits - 5,985 (4 staff)

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.

FN2 Hours reduced as investigations occur and input into MKI to account for actual investigations in FY16 as they occur.

FN3 Audit took much longer than expected and also additional hours for TIP Program at Law School.

FN4 Consulting project (cost analysis of clinic) added per special request by Management.

FN5 Scope expanded to also include PCI compliance in this area per Management request.

FN6 Request from President & Legal Counsel pursuant to pending legislation regarding FOCUS Act. IA is advisory member.

FN7 Expanded scope of pcard continuous monitoring due to bank implementing a new pcard system plus a new employee in Procurement with oversight over pcards.

FN8 Planned hours added to Comp Ticket follow-up per additional work requested by new President and Development Office.

FN9 Follow-up occurred in FY15 per required date for follow-up. Hours were budgeted in case additional follow-up was needed in FY16. No additional hours were necessary in FY16.

FN10 Scope expanded due to request from ITS. IT Security Controls.

FN11 Additional hours due to extra work related to pending discussions by Management with outside entity, Speech & Hearing Clinic.

FN12 Additional hours added due to expanded scope visiting off-campus locations. Fixed Asset Verifications.

FN13 Project canceled and will be moved to FY17 per discussion with ITS Management. Hours allocated to other IT projects on the audit plan.

FN14 Hours added to expand scope to perform additional work regarding scholarship clause in the Bookstore contract.

FN15 Adjusted to add more hours and coverage for cash and less coverage for inventory per management request.

FN16 General consulting hours reduced to allocate hours to investigations and special request projects from Management.

Chattanooga State Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2016
Year-End Status Report as of June 30, 2016

Ranking	Type	Area	Audit	Planned Hours	Actual	Budget to Actual Variance	Budget to Actual Percentage		Audit Start Date	Status
Required by State Audit	R	SS	CCTA	187.50	136.0	51.5	27%		Mar 2016	Completed
5	A	IA	Adult Education	22.5	11.8	10.8	48%		Jun 2016	Completed
4	A	IS	Human Resources	0.0	0.0	0.0	NA	FN 2	Apr 2016	Removed
3.6	A	FM	Payroll	0.0	0.0	0.0	NA	FN 2	May 2016	Removed
3.6	A	FM	Accounts Receivable	84.8	31.0	53.8	63%		Apr 2016	In Progress
3.4	A	AT	Sports Clinic	157.5	151.0	6.5	4%	FN1	Aug 2015	Completed
3.4	A	AX	Print Shop	112.5	109.3	3.3	3%		Nov 2015	Completed
3.3	A	FM	Contracts	0.0	0.0	0.0	NA	FN 2	Mar 2016	Removed
2.2	S	SS	Enrollment Activity	37.5	23.5	14.0	37%		Mar 2016	In Progress
	C	IS	General Consultation	97.5	85.3	12.3	13%		Jul 2015	Completed
	F	FM	State Audit Follow-up	7.5	3.8	3.8	50%		Jan 2016	Completed
	F	IS	Follow up Reviews	75.0	47.0	28.0	37%		Jul 2015	Completed
	I	FM	INV1605	56.3	6.5	49.8	88%	FN4	Apr 2016	In Progress
	I	FM	INV1606	22.5	19.5	3.0	13%	FN4	Apr 2016	Completed
	I	IS	INV1502	42.0	44.0	-2.0	-5%	FN3	Apr 2015	Completed
	I	IS	INV1601	22.5	20.0	2.5	11%	FN4	Oct 2015	Completed
	I	IS	INV1602	60.0	56.5	3.5	6%	FN4	Nov 2015	Completed
	I	IS	INV1603	45.0	41.8	3.3	7%	FN4	Nov 2015	Completed
	I	IS	INV1604	37.5	36.8	0.8	2%	FN4	Nov 2015	Completed
	I	IS	Assist TBR Investigations	30.0	21.5	8.5	28%	FN4	Jul 2015	Completed
	M	IS	Enterprise Risk Assessment	37.5	33.0	4.5	12%		May 2016	Completed
	P	IS	Quality Self Assessment	30.0	28.0	2.0	7%		May 2016	Completed
	P	IS	Special Projects-Audit Software	97.5	83.3	14.3	15%		Jul 2015	Completed
	S	FM	Cash Counts	52.5	52.8	-0.3	0%	FN5	Oct 2015	Completed
	S	FM	Access & Diversity Funds	120.0	119.8	0.3	0%	FN6	Aug 2015	Completed
	S	FM	Year End Procedures FYE 2016	15.0	14.5	0.5	3%		Jun 2016	In Progress
	S	FM	Year End Procedures FYE 2015	7.5	7.5	0.0	0%		Jul 2015	Completed
	S	IA	Volkswagon Academy	102.8	85.5	17.3	17%		May 2015	In Progress
	S	IA	Study Abroad	138.8	137.8	1.0	1%	FN7	Aug 2015	Completed
	S	IT	NACHA	105.0	101.3	3.8	4%		Mar 2016	Completed
			Total Audit Days:	**1804.5**	**1508.3**	**296.3**				

Estimate Hours Available For Audits = 1,815 (1 1/2 staff)

FN 1- First audit with new auditor and issues discovered required additional hours to complete.

FN2 - Removed audits from plan to compensate for additional hours needed for new staff, other audit topics and investigations

FN3 - Additional hours added for gathering of additional research and major report changes.

FN4 - Investigations hours increased based on number and type of projects received. Total investigations hours divided amongst projects based on difficulty of topic.

FN5 - Expanded locations tested using both available auditors.

FN6 - Audit hours expanded for changes in scope of project and knowledge of campus activities.

FN7 - Change in auditor assigned to project added increased supervison time and involvement during the audit.

Ranking	Type	Area	Audit	Planned Hours	Actual Hours	Budget to Actual			Audit Start Date	Status
						Variance	Percentage			
Required by Statute	R	FM	PSCC-Presidential Expense Audit FYE 2015	112.5	127.0	-14.5	-13%		Sep 2015	Completed
Required by State Audit	R	IS	Year End 2015	15.0	14.0	1.0	7%		Jul 2015	Completed
Required by State Audit	R	IS	Year End 2016	7.5	11.0	-3.5	-47%		Jun 2016	Completed
Required by State Audit	R	SS	CCTA Funding Formula	60.0	90.5	-30.5	-51%	FN5	Mar 2016	Completed
3.9	A	FM	Purchasing 2015	0.0	0.0	0.0	NA	FN 3	June 2016	Removed
3.8	A	IT	User Access	0.0	0.0	0.0	NA	FN 3	NA	Removed
	F	IS	Title IV	30.0	17.0	13.0	43%		Nov 2015	Completed
	F	IS	State Audit Follow-up	135.0	111.0	24.0	18%	FN4	Nov 2015	Completed
	I	IS	Unscheduled Investigations	0.0	0.0	0.0	NA		Jul 2015	Completed
	I	IS	INV 1501	137.3	189.0	-51.8	-38%		Aug 2015	Completed
	S	FM	NACHA 2016	0.0	0.0	0.0	NA		NA	Removed
	S	FM	Access and Diversity Funds	90.0	91.5	-1.5	-2%	FN 1	Aug 2015	Completed
	S	IA	Study Abroad	67.5	124.5	-57.0	-84%		Oct 2015	Completed
	M	IA	IA Letter MRA 2016	15.0	7.5	7.5	50%		Apr 2016	Completed
	M	IS	TCAT Athens-IA Letter MRA 2016	7.5	11.0	-3.5	-47%		Jan 2016	Complete
	C	IS	General Consultation-2016	37.5	43.0	-5.5	-15%		Jul 2015	Completed
	P	IS	QAR-2016	30.0	33.5	-3.5	-12%		Feb 2016	Completed
	P	IS	Automated Workpapers	54.8	57.0	-2.3	-4%		Aug 2015	Completed
			Total Planned Audit Days:	**799.5**	**927.5**	**-128.0**				

Estimated Hours available for Audits = 1,130 (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 Audits required more time than orginally estimated due to change in scope

FN 2 Audit start date change time is split over current year and next year

FN 3 Audit removed due additional needed for other audits.

FN 4 Removed or changed due to illness

FN 5 Did not take as long as anticipated

Columbia State Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2016
Year-End Status Report as of June 30, 2016

Ranking	Type	Area	Audit	Planned Hours	Actual Hours	Budget to Actual Variance	Budget to Actual Percentage		Audit Start Date	Status
Required by State Audit	R	SS	CCTA Funding Formula	150.0	125.5	24.5	16%		Nov 2015	Completed
Required by TBR	F	IT	Follow-up State Audit Finding	15.0	13.8	1.2	8%		Jan 2016	Completed
4	A	SS	Return To Title IV	0.0	0.0	0.0	NA	FN 2	NA	Removed
4	A	SS	Federal Work-Study	3.8	3.3	0.5	100%	FN 2	NA	Removed
3.4	A	IA	Controls Review	0.0	0.0	0.0	NA	FN 3	Mar 2016	Removed
3	A	FM	Random Cash Counts	15.0	18.8	-3.8	-25%	FN 3	Nov '15, Apr '16	Completed
3	A	IT	Controls Review	0.0	0.0	0.0	NA		Jan 2016	Removed
3	A	FM	Audit Outcomes Status review	7.5	15.3	-7.8	-103%		Mar-16	Completed
2.9	A	IS	Controls Review	0.0	0.0	0.0	NA		Mar 2016	Removed
2.9	A	AD	Controls Review	0.0	0.0	0.0	NA		Jan 2016	Removed
2.5	A	AT	Athletic Travel	0.0	0.0	0.0	NA		NA	Removed
	C	AD	General Consulting Services	60.0	56.2	3.9	6%	FN 4	Jul 2015	Completed
	C	AT	General Consulting Services	0.0	0.0	0.0	NA	FN 2	NA	Removed
	C	AX	General Consulting Services	0.0	0.0	0.0	NA	FN 2	NA	Removed
	C	FM	General Consulting Services	30.0	16.3	13.7	46%	FN 3	Jul 2015	Completed
	C	IA	Accessibility	9.0	7.8	1.3	14%	FN 3	Jul 2015	Completed
	C	IA	General Consulting Services	7.5	1.3	6.3	83%		Jul 2015	Completed
	C	IS	General Consulting Services	30.0	28.5	1.5	5%		Jul 2015	Completed
	C	IS	Consumer Information, Safety and Security	0.0	39.2	-39.2	NA	FN 1	Aug 2015	Completed
	C	IT	General Consulting Services	7.5	0.5	7.0	93%		Jul 2015	Completed
	C	PP	General Consulting Services	7.5	7.6	0.0	-1%		Jul 2015	Completed
	C	SS	Consumer Information Disclosures	60.0	15.8	44.2	NA	FN 1, FN 2	NA	Removed
	C	SS	Process Review	0.0	0.0	0.0	NA	FN 2	NA	Removed
	C	SS	Consumer Information , Student Right to Know	0.0	3.0	-3.0	NA	FN 1, FN 2	NA	Removed
	C	SS	General Consulting Services	37.5	36.3	1.3	3%	FN 2	Jul 2015	Completed
	I	FM	INV 16-01	18.8	24.3	-5.6	NA		Jun 2016	Completed
	I	FM	Unscheduled Investigation	0.0	0.0	0.0	NA	FN 3	NA	Removed
	M	AX	Review Management's Risk Assessment - Auxiliary	7.5	4.5	3.0	40%		Feb 2016	Completed
	M	FM	Review Management's Risk Assessment - Financial Management	15.0	7.5	7.5	50%		Nov 2015	Completed
	M	IA	Review Management's Risk Assessment - Instruction and Academic Support	0.0	0.0	0.0	NA		NA	Removed
	M	IA	Review Management's Risk Assessment - Instruction and Academic Support	7.5	1.0	6.5	NA		NA	Removed
	M	IS	Review Management's Risk Assessment_TCAT Pulaski	7.5	5.8	1.8	23%		Mar 2016	Completed
	M	IS	Review Management's Risk Assessment_TCAT Hohenwald	7.5	6.3	1.3	17%		Mar 2016	Completed
	P	IS	IIA Quality Assurance Self-assessment	75.0	38.3	36.8	49%		Feb 2016	Completed
	P	IS	Website Development	75.0	19.5	55.5	74%		Aug 2015	Completed
	P	IS	Electronic Work Papers	42.0	36.5	5.5	13%		May 2015	Completed
	S	FM	Access and Diversity	150.0	149.0	1.0	1%		Jul 2015	Completed
	S	IA	Study Abroad	165.0	159.9	5.2	3%		Sep 2015	Completed
			Total Planned Audit Days:	**1011.0**	**841.2**	**169.8**				

Estimated Available Hours For Audits = 997.5 (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.

FN 2 Removed in order to accommodate completion of ongoing audit and service engagements. Audits will re-evaluate for 2016-2017 audit plan.

FN 3 Adjusted to accommodate completion of ongoing audit and service engagements.

FN 4 Adjusted to accommodate requests for value added services.

Dyersburg State Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2016
Year-End Status Report as of June 30, 2016

Ranking	Type	Area	Audit	Planned Hours	Actual Hours	Budget to Actual			Audit Start Date	Status
						Variance	Percentage			
Required by State Audit	R	FM	Year End Cash Counts & Bank Confirmations FY2016	22.5	19.0	3.5	16%		Jun 2016	Completed
Required by State Audit	R	SS	CCTA Funding Formula	140.3	124.0	16.3	12%		Mar 2016	Completed
	C	IS	General Consultation	0.0	48.5	-48.5	NA	FN 2	Jul 2015	Completed
	C	IS	LRC Reclassification	30.0	36.5	-6.5	-22%		Jul 2015	Completed
	C	IS	PII Review	65.3	27.0	38.3	59%		Jan 2015	Completed
	F	FM	Follow-up to State Audit	34.5	34.5	0.0	0%		Dec 2015	Completed
	F	IS	Investigation 15-02 Follow-up	9.8	3.5	6.3	64%		Nov 2015	Completed
	I	IS	Unscheduled Investigations	0.0	0.0	0.0	NA	Fn 1	Jul 2015	Completed
	I	IS	Investigation 16-03	7.5	12.0	-4.5	-60%		Nov 2015	Completed
	I	IS	Investigation 16-02	9.0	8.5	0.5	6%		Aug 2015	Completed
	I	IS	Investigation 15-02	9.8	9.5	0.3	3%		Sept 2015	Completed
	I	IS	Investigation 16-01	15.0	18.5	-3.5	-23%		Nov 2015	In Progress
	I	IS	Investigation 15-01	37.5	37.5	0.0	0%		Jul 2015	Completed
	M	FM	Risk Assessment Financial Management	60.0	62.0	-2.0	-3%		Apr 2016	Completed
	M	IS	Risk Assessment Public Service	50.3	48.0	2.3	4%		Apr 2016	Completed
	M	SS	Risk Assessment Student Affairs	50.3	48.0	2.3	4%		Apr 2016	Completed
	P	IS	IIA Quality Assurance Self-Assessment	50.3	49.5	0.8	1%		Apr 2016	Completed
	S	FM	Faculty Sick Leave	70.5	4.0	66.5	94%		May 2016	In Progress
	S	FM	Study Abroad	140.3	126.5	13.8	10%		Dec 2015	Completed
	S	FM	Access and Diversity Funds	150.0	150.0	0.0	0%		Oct 2015	Completed
	S	PP	Building Security/Key Control	140.3	115.5	24.8	18%		Oct 2015	In Progress
	S	SS	Student Needs & Cash Concessions	0.0	0.0	0.0	NA		Apr 2016	Removed
	S	SS	Federal Work Study Program and FA Fraud	46.5	13.0	33.5	72%		Jun 2016	In Progress
			Total Audit Hours:	**976.5**	**852.5**	**124.0**				

Estimated Available Hours For Audits = 1175 (1 staff)

FN 1 - The Unscheduled Investigations item is the pool of time alloted for various unknown investigations that may arise during the year. As investigations are performed, they are listed as a separate line item.

FN-2 - This consultation was primarily review of the State IT Audit findings and TBR IT audit findings.

Jackson State Commnuity College
Internal Audit Plan
Fiscal Year Ended June 30, 2016
Year-End Status Report as of June 30, 2016

Ranking	Type	Area	Audit	Planned Hours	Actual Hours	Budget to Actual			Audit Start Date	Status
						Variance	Percentage			
Required by State Audit	R	SS	CCTA Funding Formula End of Term	150.0	164.5	-14.5	-10%		Mar 2016	Completed
Required by Statute	R	FM	VSCC President's Expense Audit	172.5	172.5	0.0	0%		Oct 2015	Completed
Required by State Audit	R	FM	Year-end Procedures	15.0	29.0	-14.0	-93%		Jun 2016	Completed
	F	FM	State Audit Follow up-09012015	90.0	68.0	22.0	24%		Sep 2015	Completed
	F	IS	Emergency Preparedness Follow up	37.5	0.0	37.5	100%		June 2016	Scheduled
	F	IT	Internal Audit Follow-up	37.5	0.0	37.5	100%		Apr 2016	In progress
	I	SS	INV1501	80.6	34.0	46.6	58%	Fn 1	June 2015	Completed
	C	IS	General Consultation	75.0	43.3	31.8	42%	Fn 2	Jul 2015	Completed
	M	AX	Risk Assessment-Auxiliary	22.5	29.0	-6.5	-29%		May 2016	Completed
	M	IS	TCAT Risk Assessment	52.5	58.0	-5.5	-10%		Jan 2016	Completed
	M	SS	Risk Assessment - Student Services	30.0	17.5	12.5	42%		May 2016	Completed
	P	IS	IIA Quality Assurance Self-Assessment	37.5	49.0	-11.5	-31%		Apr 2016	Completed
	S	FM	Access and Diversity Funds	90.0	105.0	-15.0	-17%		Aug 2015	Completed
	S	FM	Payroll	150.0	49.0	101.0	NA		Mar 2016	In progress
	S	IA	Study Abroad	187.5	211.8	-24.3	-13%		Nov 2015	Completed
			Total Audit Days:	**1228.1**	**1030.5**	**197.6**				

Estimate Available Audit Hours = 1095 (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 - This audit was inadvertently not included in previous audit plans.

Fn 2 - This budget was reduced to allocate resources to other audits.

Motlow State Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2016
Year-End Status Report as of June 30, 2016

Ranking	Type	Area	Audit	Planned Hours	Actual Hours	Budget to Actual			Audit Start Date	Status
						Variance	Percentage			
Required by State Audit	R	FM	State Audit Assistance Year End	15.0	14.2	0.8	5%		May 2016	Completed
Required by State Audit	R	SS	CCTA Funding Formula (Fall 2015 Data)	123.8	0.0	123.8	100%	FN2	Mar 2016	Scheduled
4.6	A	FM	Payroll Audit	9.0	5.5	3.5	NA	FN2	Jul 2015	Removed
4.3	A	IS	Human Resources	3.0	6.5	-3.5	NA	FN1	Jul 2015	Removed
4.2	A	SS	Admissions and Registration	0.0	0.0	0.0	NA	FN2	Nov 2015	Removed
	C	AD	Advancement-FY 2016	0.0	0.0	0.0	NA	FN2	Oct 2015	Removed
	C	AT	Athletics-FY 2016	0.0	0.0	0.0	NA	FN2	Sep 2015	Removed
	C	AX	Auxiliary-FY 2016	0.0	0.0	0.0	NA	FN2	Sept 2015	Removed
	C	FM	Financial Management-FY 2016	8.3	27.0	-18.8	-227%	FN2	Jul 2015	Completed
	C	IA	MRA Instruction and Academic Support	17.3	7.0	10.3	59%	FN2	Nov 2015	Completed
	C	IA	Instruction and Academic Support-FY 2016	0.0	0.0	0.0	NA	FN2	Jul 2015	Removed
	C	IS	Institutional Support-FY 2016	25.5	1.0	24.5	96%	FN2	Oct 2015	Completed
	C	IT	Information Technology-FY 2016	0.0	0.0	0.0	NA	FN2	Oct 2015	Removed
	C	PP	Physical Plant-FY 2016	0.0	0.0	0.0	NA	FN2	Oct 2015	Removed
	C	SS	Student Services-FY 2016	0.0	0.5	-0.5	NA	FN2	Oct 2015	Removed
	F	FM	State Audit	110.3	112.1	-1.8	-2%	FN1	Nov 2015	Completed
	F	IA	Workforce Development	2.3	2.5	-0.3	-11%	FN2	Oct 2015	Completed
	F	IS	Financial Aid	0.0	0.0	0.0	NA	FN2	Nov 2015	Removed
	F	IS	Internal Audit Follow-ups	0.8	0.0	0.8	100%	FN2	Jul 2015	Completed
	F	IT	Information Technology	22.5	20.2	2.4	10%	FN2	Nov 2015	Completed
	I	AT	INV1602	30.8	19.7	11.1	36%	FN2	Sep 2015	In Progress
	I	AT	INV1604	132.0	210.2	-78.2	-59%	FN2	Jan 2016	In Progress
	I	IA	INV1603	14.3	27.5	-13.3	-93%	FN2	Oct 2015	In Progress
	I	IS	Unscheduled Investigations	0.0	0.0	0.0	NA	FN2	Sep 2015	Removed
	I	IT	INV1601	203.3	239.5	-36.2	-18%	FN2	Aug 2015	In Progress
	M	IS	MRA TCAT McMinnville	21.0	21.1	-0.1	0%	FN2	Dec 2015	Completed
	M	IS	MRA TCAT Murfreesboro	9.0	9.2	-0.2	-2%	FN2	Dec 2015	Completed
	M	IS	MRA TCAT Shelbyville	15.0	15.0	0.0	0%	FN2	Dec 2015	Completed
	M	IT	MRA Information Technology	17.3	17.8	-0.6	-3%	FN2	Nov 2015	Completed
	P	IS	QAR Quality Assessment Review	10.5	10.4	0.1	1%		Feb 2016	In Progress
	S	FM	Access and Diversity Funds	164.3	117.0	47.3	29%	FN1	Jul 2015	In Progress
	S	IA	Study Abroad	86.3	7.2	79.1	92%		Jul 2015	In Progress
	S	SS	Tennessee Promise	204.8	178.2	26.6	13%	FN2	Nov 2015	In Progress
			Total Audit Days:	**1245.8**	**1069.2**	**176.6**				

Estimated Available Audit Hours = 1,222 (1 staff)

FN 1: Due to the Access and Diversity audit and internal audit follow up to the findings from the State of Tennessee Audit for fiscal years 13 and 14 needing more resources than originally anticipated, time resources for other audits/engagements were reduced or audits were removed.

FN 2: Due to a number of unplanned investigations/reviews, time resources had to be allocated from unscheduled investigations and other planned audits/engagements as allegations were received.

Southwest Tennessee Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2016
Year-End Status Report as of June 30, 2016

Ranking	Type	Area	Audit	Planned Hours	Actual Hours	Budget to Actual Variance	Budget to Actual Percentage		Audit Start Date	Status
Required by State Audit	R	SS	CCTA	105.0	93.50	11.50	11%		Jan 2016	Completed
	C	IS	General Consultation	97.5	169.00	-71.50	-73%		Jul 2015	Completed
	F	FM	State Audit Follow Up	75.0	120.00	-45.00	-60%		Sep 2015	Completed
	F	FM	Federal Audit Follow up	52.5	0.00	52.50	100%		Jul 2016	Scheduled
	F	IS	Internal Audit Follow Up	52.5	84.00	-31.50	-60%		Jul 2015	Completed
	I	IS	Unscheduled Investigations	165.0	0.00	165.00	100%		Jul 2015	Completed
	I	IS	INV 16-01	0.0	23.83	-23.83	NA		Sep 2015	Completed
	I	IS	INV 16-02	0.0	23.83	-23.83	NA		Oct 2015	In Progress
	I	IS	INV 16-03	0.0	23.83	-23.83	NA		Nov 2015	In Progress
	I	IS	INV 16-04	0.0	23.83	-23.83	NA		Feb 2016	In Progress
	I	IS	INV 16-05	0.0	23.83	-23.83	NA		Mar 2016	In Progress
	I	IS	INV 16-06	0.0	23.83	-23.83	NA		Mar 2016	In Progress
	I	IS	INV 16-07	0.0	23.83	-23.83	NA		May 2016	In Progress
	I	IS	INV 16-08	0.0	23.83	-23.83	NA		May 2016	In Progress
	I	IS	INV 16-09	0.0	23.83	-23.83	NA		Jun 2016	In Progress
	M	IS	Risk Management-Institutional Support	30.0	0.00	30.00	100%	Fn 2	Oct 2015	Completed
	M	IS	Risk Management TCAT	15.0	0.00	15.00	100%		Jun 2016	Completed
	M	IT	Risk Management-Technology/Services	52.5	0.00	52.50	100%		May 2016	Completed
	M	PP	Risk Management-Physical Plant	30.0	103.00	-73.00	-243%	Fn 2	Jul 2015	Completed
	P	IS	Audit Software	75.0	52.50	22.50	30%		Jul 2015	Completed
	P	IS	IIA Quality Assurance Self-Assessment	112.5	22.50	90.00	80%		Feb 2016	In Progress
	S	FM	Cash Count	30.0	10.00	20.00	67%		Jul 2015	Completed
	S	FM	Access and Diversity Funds	150.0	246.00	-96.00	-64%	Fn 1	Jul 2015	Completed
	S	FM	Federal Perkins Loan	22.5	13.50	9.00	40%	Fn 3	Jul 2015	Removed
	S	IA	Study Abroad	150.0	212.00	-62.00	-41%		Jul 2015	Completed
			Total Audit Hours:	**1215.0**	**1340.47**	**-125.47**				

Estimated Available Audit Hours = 1170 (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 - This audit needed more time resources than originally anticipated.
Fn 2 - This budget was reduced because time resources were allocated to the Study Abroad audit.
Fn 3 - Removed at request of President.

Northeast State Commnuity College
Internal Audit Plan
Fiscal Year Ended June 30, 2016
Year-End Status Report as of June 30, 2016

Ranking	Type	Area	Audit	Planned Hours	Actual Hours	Budget to Actual		Audit Start Date	Status
						Variance	Percentage		
Required by State Audit	R	FM	State Audit Assistance-Yr End	45.00	45.0	0.0	0%	May 2016	Completed
Required by Statute	R	FM	WSCC - President's Expenses Audit	150.00	151.0	-1.0	-1%	Jul 2015	Completed
Required by State Audit	R	SS	CCTA Funding Formula	150.00	159.0	-9.0	-6%	Mar 2016	Completed
4.1	A	IS	Human Resources	51.00	37.5	13.5	26%	Jun 2016	In Progress
	C	IS	General Consultation	52.50	57.0	-4.5	-9%	Jul 2015	Completed
	F	IS	Other Internal Audit Follow-Up	37.50	37.5	0.0	0%	Jul 2015	Completed
	M	FM	TCAT RISK Assessment	22.50	22.5	0.0	0%	Jan 2016	Completed
	M	FM	Risk Assessments-NeSCC	52.50	63.0	-10.5	-20%	Oct 2015	Completed
	P	IS	Electronic Workpapers Software	52.50	56.5	-4.0	-8%	Jul 2015	Completed
	P	IS	IIA Quality Assurance Self Study	37.50	39.5	-2.0	-5%	Feb 2016	Completed
	S	FM	Travel Process Review	202.50	185.0	17.5	9%	Jul 2015	In Progress
	S	FM	Access and Diversity Funds	150.00	154.0	-4.0	-3%	Jul 2015	Completed
	S	IA	Study Abroad	52.50	61.0	-8.5	-16%	Sep 2015	Completed
	S	IS	Special Requests and Projects	52.50	58.0	-5.5	-10%	Jul 2015	Completed
			Total Audit Hours:	**1108.50**	**1126.5**	**-18.0**			

Estimated Available Audit Hours = 1,095 (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

Pellissippi State Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2016
Year-End Status Report as of June 30, 2016

Ranking	Type	Area	Audit	Planned Hours	Actual Hours	Budget to Actual			Audit Start Date	Status
						Variance	Percentage			
Required by State Audit	R	SS	CCTA Funding Formula	97.50	89.0	8.5	9%	FN6	Dec 2015	Completed
Required by TBR	F	FM	Internal Audit Follow Ups	15.00	1.5	13.5	90%		Jul 2015	Completed
5	A	AD	Foundation	120.00	123.8	-3.8	-3%	FN5	Jul 2015	Completed
3.5	A	FM	Accounts Receivable	0.00	0.0	0.0	NA	FN2	Mar 2016	Removed
	C	IA	Review of Compliance Assist	52.50	56.0	-3.5	-7%		Nov 2015	Completed
	C	IS	Consulting/Special Request	90.00	87.5	2.5	3%		Jul 2015	Completed
	C	IT	PSCC - IT Security Consulting, Etc.	22.50	29.3	-6.8	-30%		Jul 2015	Completed
	I	FM	PSCC 16-001	22.50	17.8	4.7	21%		Nov 2015	Completed
	M	IS	TCAT Knoxville Risk Assessment	7.50	9.0	-1.5	-20%		Jan 2016	Completed
	M	IS	PSCC - Risk Assessment Institutional Support	15.00	16.5	-1.5	-10%		Jan 2016	Completed
	M	IS	PSCC - Enterprise Wide Risk Assessment	7.50	6.0	1.5	20%		May 2016	Completed
	M	IS	PSCC - Risk Assessment BCS	7.50	4.5	3.0	40%		Dec 2015	Completed
	M	IT	PSCC - Risk Assessment Information Technology	15.00	11.5	3.5	23%		Apr 2016	Completed
	M	SS	PSCC - Risk Assessment Financial Aid	7.50	3.5	4.0	53%		Oct 2015	Completed
	P	FM	Review of RFP's & other purchasing issues	22.50	13.0	9.5	42%		Jul 2015	Completed
	P	FM	MKInsight Software	67.50	68.5	-1.0	-1%		Jul 2015	Completed
	P	IS	Quality Assurance Review	45.00	39.5	5.5	12%		Jan 2016	Completed
	P	IS	Review of French Exchange Program	37.50	36.5	1.0	3%		Apr 2016	Completed
	P	IS	North Carolina QAR Project	60.00	59.0	1.0	2%	FN4	Apr 2016	Completed
	P	IS	Review of Higher Education Compliance Matrix	37.50	16.0	21.5	57%	FN4	Jul 2015	In Progress
	S	FM	NACHA	75.00	83.3	-8.3	-11%		Oct 2015	Completed
	S	IA	Faculty Credentials	105.00	100.3	4.8	5%		Nov 2015	Completed
	S	IA	International Education Review (TNCIS)	127.50	126.0	1.5	1%	FN3	Nov 2015	Completed
	S	IS	Access and Diversity	180.00	174.0	6.0	3%	FN1	Jul 2015	Completed
			Total Audit Days:	**1237.5**	**1171.9**	**65.7**				

Estimated Available Audit Hours = 1,207.5 (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

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.
FN3 - Orginal budget was based upon me just assisting with TnCIS audit and revised budget included me actually auditing international travel by Pellissippi State students.
FN4 -These items relate to projects that were not originally requested prior to the beginning of fiscal year 15-16 but were requested during the year.
FN5 - The scope of the audit was expanded because of a request by management related to a particular issue.
FN6 - The scope of the audit was narrowed once the audit program was developed and distributed by the Board.

Roane State Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2016
Year-End Status Report as of June 30, 2016

Ranking	Type	Area	Audit	Planned Hours	Actual Hours	Budget to Actual		Audit Start Date	Status
						Variance	Percentage		
Required by State Audit	R	FM	Year End Cash Counts - 2016	7.5	36.8	-29.3	-390%	Jun 2016	Completed
Required by IIA	R	IS	Quality Assurance Review 2016	60.0	11.8	48.3	80%	April 2016	Completed
Required by State Audit	R	SS	RSCC CCTA 2016	75.0	44.3	30.8	41%	Mar 2016	In Progress
	C	IS	General Consultation	112.5	121.3	-8.8	-8%	Nov 2015	Completed
	I	FM	INV 1601	7.5	117.8	-110.3	-1470%	Feb 2016	Completed
	I	FM	Unscheduled Investigations	52.5	0.0	52.5	100%	Nov 2015	Completed
	I	IS	INV 1602	60.0	69.5	-9.5	-16%	Feb 2016	In Progress
	M	IS	TCAT Oneida Risk Assessment	7.5	5.5	2.0	27%	Jan 2016	Completed
	M	IS	TCAT Harriman Risk Assessment	7.5	4.5	3.0	40%	Jan 2016	Completed
	M	IS	TCAT Crossville Risk Assessment	7.5	9.0	-1.5	-20%	Jan 2016	Completed
	M	IS	TCAT Jacksboro Risk Assessment	7.5	7.0	0.5	7%	Jan 2016	Completed
	M	IS	RSCC Risk Assessment	75.0	20.8	54.3	72%	Dec 2015	Completed
	P	IS	MKI Implementation	60.0	81.0	-21.0	-35%	Nov 2015	In Progress
	S	FM	Access and Diversity	150.0	4.3	145.8	97%	Nov 2015	In Progress
	S	IA	Study Abroad	150.0	83.5	66.5	44%	Dec 2015	Completed
			Total Audit Hours:	**840.0**	**616.8**	**223.3**			

Estimated Available Audit Hours = 959 (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	

Note: The RSCC Interim Director of Internal Audit started November 1, 2015.

Southwest Tennessee Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2016
Year-End Status Report as of June 30, 2016

Ranking	Type	Area	Audit	Planned Hours	Actual Hours	Budget to Actual Variance	Percentage		Audit Start Date	Status
Required by State Audit	R	SS	CCTA	105.0	93.50	11.50	11%		Jan 2016	Completed
	C	IS	General Consultation	97.5	169.00	-71.50	-73%		Jul 2015	Completed
	F	FM	State Audit Follow Up	75.0	120.00	-45.00	-60%		Sep 2015	Completed
	F	FM	Federal Audit Follow up	52.5	0.00	52.50	100%		Jul 2016	Scheduled
	F	IS	Internal Audit Follow Up	52.5	84.00	-31.50	-60%		Jul 2015	Completed
	I	IS	Unscheduled Investigations	165.0	214.50	-49.50	-30%		Jul 2015	Completed
	M	IS	Risk Management-Institutional Support	30.0	0.00	30.00	100%	Fn 2	Oct 2015	Completed
	M	IS	Risk Management TCAT	15.0	0.00	15.00	100%		Jun 2016	Completed
	M	IT	Risk Management-Technology/Services	52.5	0.00	52.50	100%		May 2016	Completed
	M	PP	Risk Management-Physical Plant	30.0	103.00	-73.00	-243%	Fn 2	Jul 2015	Completed
	P	IS	Audit Software	75.0	52.50	22.50	30%		Jul 2015	Completed
	P	IS	IIA Quality Assurance Self-Assessment	112.5	22.50	90.00	80%		Feb 2016	In Progress
	S	FM	Cash Count	30.0	10.00	20.00	67%		Jul 2015	Completed
	S	FM	Access and Diversity Funds	150.0	246.00	-96.00	-64%	Fn 1	Jul 2015	Completed
	S	FM	Federal Perkins Loan	22.5	13.50	9.00	40%	Fn 3	Jul 2015	Removed
	S	IA	Study Abroad	150.0	212.00	-62.00	-41%		Jul 2015	Completed
			Total Planned Audit Days:	**1215.0**	**1340.50**	**-125.50**				

Estimated Available Audit Hours = 1170 (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 - This audit needed more time resources than originally anticipated.

Fn 2 - This budget was reduced because time resources were allocated to the Study Abroad audit.

Fn 3 - Removed at request of President.

Volunteer State Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2016
Year-End Status Report as of June 30, 2016

Ranking	Type	Area	Audit	Planned Hours	Actual Hours	Budget to Actual			Audit Start Date	Status
						Variance	Percentage			
Required by State Audit	R	SS	CCTA Funding Formula	30.0	1.0	29.0	97%		Mar 2016	In Progress
	C	IS	General Consultation	112.5	128.0	-15.5	-14%		Jul 2015	Completed
	F	FM	State Audit Follow-Up	67.5	67.5	0.0	0%		Nov 2015	Completed
	F	IS	Follow-Up Activities	37.5	11.5	26.0	69%		Jul 2015	Completed
	I	IA	VSCC 16-01	112.5	58.5	54.0	NA		Mar 2015	In Progress
	I	IS	Unscheduled Investigations	15.0	0.0	15.0	100%		Jul 2015	Completed
	M	IS	Management Risk Assessment	75.0	40.5	34.5	46%		May 2016	Completed
	M	IS	TCAT Hartsville Management Risk Assessment	7.5	8.5	-1.0	-13%		Feb 2016	Completed
	M	IS	TCAT Livingston Management Risk Assessment	7.5	9.5	-2.0	-27%		Feb 2016	Completed
	P	IS	QAIP Self Assessment	75.0	37.0	38.0	51%		Feb 2016	Completed
	P	IS	MKI Implementation	52.5	44.5	8.0	15%		Jul 2015	Completed
	S	AT	Athletic Work Study Program	15.0	7.5	7.5	50%		Jan 2016	In Progress
	S	FM	Access and Diversity Funds	300.0	322.5	-22.5	-8%	FN 1	Jul 2015	Completed
	S	FM	State Audit Year-End Procedures	15.0	16.0	-1.0	-7%		Jun 2016	Completed
	S	IA	Study Abroad	277.5	272.5	5.0	2%		Nov 2015	Completed
	S	IA	On-going audits (started before MKI implementation)	15.0	11.5	3.5	23%		Jul 2015	Completed
	S	SS	Student Campus Activities	0.0	0.0	0.0	NA		Mar 2016	Scheduled
			Total Audit Hours:	**1215.0**	**1036.5**	**178.5**				

Estimated Available Audit Hours = 1132.5 (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: 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
Year-End Status Report as of June 30, 2016

Ranking	Type	Area	Audit	Planned Hours	Actual Hours	Budget to Actual			Audit Start Date	Status
						Variance	Percentage			
Required by State Audit	R	SS	CCTA Funding Formula - Institutional Data	150.0	144.0	6.0	4.0%		Mar 2016	Completed
Required by State Audit	R	FM	Year End Procedures	37.5	43.0	-5.5	-14.7%		July 2015	Completed
Required by Statute	R	FM	NeSCC President's Expenses	112.5	98.0	14.5	12.9%		Sep 2015	Completed
Required by Standards	R	IS	Quality Assessment Review	37.5	45.0	-7.5	-20.0%		May 2016	Completed
5.0	A	FM	PCI-DSS	0.0	0.0	0.0	NA	Fn 2	April 2016	Removed
5.0	A	FM	Contracts Audit	0.0	0.0	0.0	NA	Fn 2	Jan 2016	Removed
5.0	A	FM	Accounts Receivable	0.0	0.0	0.0	NA	Fn 2	Jan 2016	Removed
5.0	A	IT	Cloud Computing Audit	0.0	0.0	0.0	NA	Fn 2	Nov 2015	Removed
5.0	A	IT	IT Governance	30.0	7.5	22.5	75.0%		Mar 2016	In Progress
	C	IS	Institutional Support Consulting	112.5	4.0	108.5	96.4%		Jul 2015	Completed
	I	IS	Unscheduled Investigations	37.5	0.0	37.5	100.0%		Jul 2015	Completed
	M	AX	WSCC Auxiliary Risk Assessment	15.0	15.0	0.0	0.0%		May 2016	Completed
	M	IA	Community Education Risk Assessment	15.0	15.0	0.0	0.0%		May 2016	Completed
	M	IS	TCAT Morristown Risk Assessment	7.5	4.0	3.5	46.7%		Feb 2016	Completed
	M	IS	WSCC Communications and Marketing Risk Assessment	15.0	15.0	0.0	0.0%		May 2016	Completed
	M	IS	WSCC Risk Assessment	7.5	7.5	0.0	0.0%		May 2016	Completed
	M	PP	Facilities Management Risk Assessment	15.0	15.0	0.0	0.0%		May 2016	Completed
	P	IS	MKinsight Audit Software	150.0	142.5	7.5	5.0%		Jul 2015	Completed
	S	FM	NACHA Compliance Review	150.0	132.0	18.0	12.0%		Dec 2015	Completed
	S	FM	WSCC President's Expenses Audit	15.0	0.0	15.0	100.0%		Oct 2015	Completed
	S	SS	Access and Diversity Funds Grant Audit	150.0	149.5	0.5	0.3%	Fn 1	Aug 2015	Completed
	S	SS	Study Abroad Program Audit	180.0	146.5	33.5	18.6%	Fn 1	Nov 2015	Completed
			Total Audit Hours:	**1237.5**	**983.5**	**254.0**				

Estimated Available Audit Hours = 1,244 (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

Fn 1 - This is the first time this area has been audited and is requiring more resources than anticpated.

Fn 2- These aduits were removed from the schedule due to time resources allocated to other projects.

Tennessee Board of Regents - System Office
Internal Audit Plan
Fiscal Year Ended June 30, 2016
Year-End Status Report as of June 30, 2016

Ranking	Type	Area	Audit	Planned Hours	Actual Hours	Budget to Actual			Audit Start Date	Status
						Variance	Percentage			
Required by State Audit	R	SS	CCTA Funding Formula - Prep	11.0	11.0	0.0	100%	FN 2	Oct 2015	Completed
Required by TBR	F	FM	RSCC - Grant Follow up	11.3	1.0	10.3	9%	FN 1	Apr 2016	In Progress
Required by IIA	R	IS	Periodic Internal Peer Reviews (QAR)	30.0	6.5	23.5	22%	FN 2	Jan 2016	In Progress
Required by TBR	F	FM	Follow up Travel Claims	6.0	6.0	0.0	100%		Dec 2015	Completed
Required by TBR	F	IS	TFLI Follow-up	40.5	40.5	0.0	100%	FN 3	Nov 2015	In Progress
3.5	A	PP	Capital Projects	187.5	153.0	34.5	82%	FN 5	Jun 2015	In Progress
	C	FM	General Consultation	38.5	38.5	0.0	100%		Jul 2015	Completed
	M	IS	Management's Risk Assessment	0.0	0.0	0.0	0%	FN 6	May 2016	Removed
	P	IS	Electronic Working Papers	292.0	292.0	0.0	100%	FN 4	Jul 2015	Completed
	S	FM	TNCIS	165.0	84.5	80.5	51%		Nov 2015	In Progress
			Total Planned Audit Days:	**781.7**	**633.0**	**148.7**				

Estimated Available Audit Hours = 1,110 (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 - This audit was added because the Interim Audit Director at RSCC previously worked in the grants area, and cannot perform the follow up due to perceived independence issues.

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 time resources will be needed.

Fn 5 - Budget increased because more time was needed to complete the audit objectives.

Fn 6 - Review removed due to vacancy in this position as of April 1, 2016.

Tennessee Board of Regents - Information Systems
Internal Audit Plan
Fiscal Year Ended June 30, 2016
Year-End Status Report as of June 30, 2016

Ranking	Type	Area	Audit	Planned Hours	Actual Hours	Budget to Actual Variance	Budget to Actual Percentage		Audit Start Date	Status
5	A	IT	ETSU IT GCR - 032016	112.5	0.0	112.5	0%	FN 3	Jun 2016	Removed
5	A	IT	UOM IT GCR - 052016	112.5	0.0	112.5	0%	FN 3	Jun 2016	Removed
5	A	IT	ChSCC IT GCR - 092015	112.5	145.5	-33.0	-29%		Sep 2015	Completed
5	A	IT	MSCC IT GCR - 10/2015	112.5	162.5	-50.0	-44%		Nov 2015	Completed
5	A	IT	NaSCC IT GCR - 012016	112.5	133.0	-20.5	-18%		Mar 2016	In Progress
5	A	IT	NeSCC IT GCR - 042016	112.5	99.0	13.5	12%		May 2016	In Progress
5	A	IT	VSCC ITGCR - 112015	112.5	180.5	-68.0	-60%		Jan 2016	Completed
5	A	IT	OIR Data Center Contract - 022016	0.0	0.0	0.0	0%	FN 2	Jun 2016	Removed
5	A	IT	RODP IT General Controls Review	90.0	260.5	-170.5	-189%	FN 1	Jul 2015	Completed
5	A	IT	WSCC ITGCR - 072015	112.5	203.5	-91.0	-81%		Jul 2015	Completed
5	A	IT	TCAT IT Questionaire	75.0	86.5	-11.5	-15%		Sep 2015	In Progress
5	A	IT	MTSU IT GCR	15.0	0.0	15.0	100%			Completed
5	A	IT	TTU IT GCR	22.5	32.0	-9.5	-42%			Completed
5	A	IT	DSCC IT GCR	22.5	16.5	6.0	27%			Completed
5	A	IT	TBR - Information Security	22.5	0.0	22.5	100%			Completed
	C	IT	General IT Consultation	90.0	59.0	31.0	34%		Jul 2015	Completed
	C	IT	Banner ODS Data Warehouse Project	56.3	57.0	-0.8	-1%		Jun 2016	Completed
	F	IT	Follow-up on all SWIA IT Audits	90.0	140.0	-50.0	-56%		Jul 2015	Completed
	R	IS	QA Self Assessment	37.5	0.0	37.5	100%		Jun 2016	Completed
			Total Audit Hours:	**1421.3**	**1575.5**	**-154.3**				

Estimated Available Audit Hours = 1515 (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 audit scope increased causing more resources to be used than originally anticpated.

FN 2 - Audit postponed to be revised due to IT making assessment of need to remain at OIR Data Center.

FN 3 - Audit work performed by in-house IT Auditor. Time re-allocated to other projects.

Tennessee Board of Regents - TCATs
Internal Audit Plan
Fiscal Year Ended June 30, 2016
Year-End Status Report as of June 30, 2016

Ranking	Type	Area	Audit	Planned Hours	Actual Hours	Budget vs. Actual Variance	Percentage	Audit Start Date	Status
	A	FM	Crump-IAR-Focused Review 14/15	5.3	7.0	-1.8	-33%	Mar 2014	In-Progress
	A	FM	Covington-IAR-Focused Review - 14/15	30.0	34.0	-4.0	-13%	Jun 2015	Completed
	A	FM	Ripley-IAR-Focused Review-14/15	37.5	33.0	4.5	12%	Jun 2015	Completed
	A	FM	Nashville-IAR-Focused Review-15	12.8	30.5	-17.8	-139%	May 2015	Completed
	A	FM	Athens-IAR-Focused Review-15	36.0	12.0	24.0	67%	May 2015	Completed
	A	FM	Harriman-IAR-Focused Review-15	15.0	36.0	-21.0	-140%	Apr 2016	Completed
	A	FM	Hohenwald-IAR-Focused Review-15	75.0	45.0	30.0	40%	Oct 2015	Completed
	A	FM	Jacksboro-IAR-Focused Review-15	1.9	1.0	0.9	47%	Apr 2015	Completed
	A	FM	Knoxville-IAR-Focused Review - 15	0.0	33.0	-33.0	NA	May 2015	Completed
	A	FM	McMinnville-IAR-Focused Review-15	4.5	10.5	-6.0	-133%	Feb 2015	Completed
	A	FM	Memphis-IAR-Focused Review-15	24.8	34.5	-9.8	-39%	Mar 2015	Completed
	A	FM	Morristown-IAR-Focused Review - 15	54.8	32.5	22.3	41%	Jun 2015	In-Progress
	A	FM	Newbern-IAR-Focused Review-15	0.0	20.0	-20.0	NA	Feb 2015	In-Progress
	A	FM	Oneida-IAR-Focused Review - 15	12.8	29.0	-16.3	-127%	May 2015	Completed
	A	FM	Pulaski-IAR-Focused Review-15	4.5	16.5	-12.0	-267%	Mar 2015	Completed
	A	FM	Athens-IAR-Focused Review-16	0.0	0.0	0.0	NA	May 2016	Scheduled
	A	FM	Chattanooga-IAR-Focused Review-16	30.0	46.0	-16.0	-53%	Mar 2015	Completed
	A	FM	Covington-IAR-Focused Review-16	56.3	0.0	56.3	100%	Jun 2016	Scheduled
	A	FM	Crossville-IAR-Focused Review-16	30.0	35.0	-5.0	-17%	Oct 2015	Completed
	A	FM	Crump-IAR-Focused Review-16	30.0	37.5	-7.5	-25%	Nov 2015	In-Progress
	A	FM	Elizabethton-IAR-Focused Review-14/ 15 & 15/16	37.5	34.0	3.5	9%	Dec 2015	Scheduled
	A	FM	Dickson-IAR-Focused Review-16	32.3	54.5	-22.3	-69%	Mar 2016	Completed
	A	FM	Hartsville-IAR-Focused Review-16	26.3	41.5	-15.3	-58%	Feb 2016	Completed
	A	FM	Harriman-IAR-Focused Review-16	31.5	33.0	-1.5	-5%	Mar 2016	Completed
	A	FM	Hohenwald-IAR-Focused Review-16	37.5	0.0	37.5	100%	Aug 2015	Scheduled
	A	FM	Jacksboro-IAR-Focused Review-16	47.3	35.5	11.8	25%	Sep 2015	Completed
	A	FM	Knoxville-IAR-Focused Review-16	60.0	46.0	14.0	23%	May 2016	Completed
	A	FM	Livingston-IAR-Focused Review-16	37.5	39.0	-1.5	-4%	Jan 2016	Completed
	A	FM	McKenzie-IAR-Focused Review-14/ 15 & 15/16	28.5	18.0	10.5	37%	Aug 2015	In-Progress
	A	FM	McMinnville-IAR-Focused Review-16	37.5	40.0	-2.5	-7%	Feb 2016	Completed
	A	FM	Memphis-IAR-Focused Review-16	50.3	0.0	50.3	100%	Apr 2016	Scheduled
	A	FM	Murfreesboro-IAR-Focused Review-16	36.0	43.5	-7.5	-21%	Mar 2016	Completed
	A	FM	Nashville-IAR-Focused Review-16	36.0	33.5	2.5	7%	May 2016	Completed
	A	FM	Newbern-IAR-Focused Review-16	37.5	5.0	32.5	87%	Feb 2016	In-Progress
	A	FM	Oneida-IAR-Focused Review-16	22.5	39.0	-16.5	-73%	Mar 2016	Completed
	A	FM	Paris-IAR-Focused Review-14/15 & 15/16	28.5	19.5	9.0	32%	Sep 2015	In-Progress
	A	FM	Pulaski-IAR-Focused Review-16	33.8	8.0	25.8	76%	Jun 2016	In-Progress
	A	FM	Ripley-IAR-Focused Review-16	67.5	0.0	67.5	100%	Apr 2016	In-Progress
	A	FM	Shelbyville-IAR-Focused-16	22.5	0.0	22.5	100%	Nov 2015	Scheduled
	A	FM	Whiteville-IAR-Focused Review-16	37.5	39.5	-2.0	-5%	Jan 2016	In-Progress
	A	FM	Jackson-IAR-Focused Review-16	37.5	2.5	35.0	93%	May 2016	In-Progress
	A	FM	Morristown-IAR-Focused Review-16	5.0	0.5	4.5	90%	Jun 2016	In-Progress
	C	FM	General Consulting	90.0	133.5	-43.5	-48%	Oct 2015	Completed
	P	FM	Audit Program Development	37.5	79.0	-41.5	-111%	Aug 2015	Completed
			Total Audit Hours:	**1378.6**	**1238.0**	**140.6**			
			Estimated Hours Available For Audit = 1,365 (1 staff)						

Tennessee Board of Regent - Investigations
Internal Audit Plan
Fiscal Year Ended June 30, 2016
Year-End Status Report as of June 30, 2016

Ranking	Type	Area	Audit	Planned Hours	Actual Hours	Variance	Percentage		Audit Start Date	Status
					Budget to Actual					
	C	IS	Consultation with Campus Auditors	337.5	353.5	-16.0	-5%		Jul 2015	Completed
	I	IS	Investigation Management	225.0	315.5	-90.5	-40%		Jul 2015	Completed
	I	FM	TBR 10-08	22.5	1.0	21.5	96%		Jul 2015	Completed
	I	FM	TBR 12-04	22.5	0.0	22.5	100%		Jul 2015	In Progress
	I	FM	TBR 13-02	22.5	0.0	22.5	100%		Jul 2015	In Progress
	I	IS	TBR 14-03	7.5	8.5	-1.0	-13%		Jul 2015	Completed
	I	IA	TBR 14-04	37.5	0.0	37.5	100%		Mar 2016	Scheduled
	I	FM	TBR 14-15	7.5	0.0	7.5	100%	FN 2	May 2016	Removed
	I	IS	TBR 14-20	15.0	0.0	15.0	NA		Jul 2015	Completed
	I	FM	TBR 15-01	75.0	76.0	-1.0	-1%		Jul 2015	In Progress
	I	FM	TBR 15-03	22.5	0.0	22.5	100%		Jul 2015	In Progress
	I	FM	TBR 15-04	232.5	226.5	6.0	3%		Jul 2015	In Progress
	I	FM	TBR 15-05	7.5	0.0	7.5	100%	FN 2	Jul 2015	Removed
	I	IS	TBR 15-07	7.5	0.0	7.5	100%		Jul 2015	Removed
	I	IS	TBR 15-10	7.5	8.5	-1.0	-13%	FN 3	Nov 2015	Removed
	I	IS	TBR 16-01	22.5	7.5	15.0	67%		Nov 2015	In Progress
	I	IS	TBR 16-02	7.5	2.5	5.0	67%		Oct 2015	In Progress
	I	PP	TBR 16-03	3.8	0.0	3.8	100%		May 2016	Removed
	I	PP	TBR 16-04	7.5	4.0	3.5	47%		Aug 2015	Completed
	I	AT	TBR 16-05	15.0	1.0	14.0	93%		Dec 2015	In Progress
	I	FM	TBR 16-06	15.0	31.0	-16.0	-107%		Oct 2015	Completed
	I	SS	TBR 16-07	7.5	7.0	0.5	7%	FN 3	Oct 2015	Removed
	I	IA	TBR 16-08	112.5	105.0	7.5	7%		Oct 2015	In Progress
	I	SS	TBR 16-10	30.0	35.0	-5.0	-17%		Apr 2016	In Progress
	I	AT	TBR 16-12	112.5	80.0	32.5	29%		Apr 2016	In Progress
	I	FM	TBR 16-13	30.0	16.5	13.5	45%		Apr 2016	In Progress
	I	IA	TBR 16-14	30.0	24.0	6.0	20%		Apr 2016	In Progress
	I	IS	TBR 16-15	0.0	0.0	0.0	NA		Apr 2016	Scheduled
	I	IS	TBR 16-16	20.3	58.5	-38.3	-189%		Apr 2016	Completed
	I	FM	TBR 16-17	30.0	12.5	17.5	58%		Apr 2016	In Progress
	I	IS	TBR 16-18	114.8	130.0	-15.3	-13%		Jul 2015	Completed
	I	IS	TBR 16-19	0.0	0.0	0.0	NA		Jul 2016	Scheduled
	I	IA	TBR 16-20	0.0	0.0	0.0	NA		Jul 2016	Scheduled
	I	FM	TBR 16-21	0.0	0.0	0.0	NA		Jul 2016	Scheduled
	I	FM	Unscheduled Investigations	0.0	0.0	0.0	NA	FN 1	Jul 2015	Completed
			Total Audit Hours:	**1608.8**	**1504.0**	**104.8**				

Estimated Available Audit Hours = 1,380 (1 staff)

FN 1 - The budgeted time for unscheduled investigations is reduced as actual cases are opened.
FN 2 - Incorporated into President's Expense Audit.
FN 3 - Referred to campus IA.

Tennessee Board of Regents
Committee on Audit

DATE: August 30, 2016

AGENDA ITEM: **Review of Internal Audit Plans for Fiscal Year 2017**

PRESENTER: Tammy Birchett

ACTION REQUIRED: Voice Vote

STAFF'S RECOMMENDATION: Approval

BACKGROUND INFORMATION:

The committee will review and consider for approval internal audits planned for the system institutions for Fiscal Year 2017 as required by the Audit Committee Charter, TBR Policy 4:01:05:00, *Internal Audit*, and the Institute of Internal Auditors *International Professional Practices Framework.*

Audit plans prepared by the auditors may include audits or projects of the following types:

- Required (by law, policy or other authority)
- Management's Risk Assessment (review of process and conclusions)
- Follow-up Review (of State Audit or Internal Audit findings)
- Special Request (audit requested by Board or management)
- Project (such as periodic review of purchasing card activity)
- Consultation (research, analysis, review and/or recommendations)
- Investigation
- Risk-Based

Risk-based audits are determined through a risk analysis process. Risk analysis is a planning tool to help determine which areas within the institution should be audited. Each auditable area's key risk factors are quantified and weighted to come up with the risk ranking. Areas with the highest totals are

considered the riskiest and are given priority within the hours available for audits. This methodology complies with industry standards.

The following risk factors were considered during the risk analysis:

- <u>Audit History</u> – Time since last audit, results of last audit, and external audit or monitoring coverage and results.
- <u>Internal Controls</u> – Quality of internal control system, level of decentralization for operations, management's tone and interest in controls, extent of reliance on technology and complexity of operations.
- <u>Change</u> – Key personnel or unusual turnover, organizational changes, accounting and other critical operating systems changes, rapid growth and change in mission or in programs.
- <u>Size</u> – Revenues/Expenses/Net Assets and volume of transactions.
- <u>Sensitivity</u> – Extent of government or external influence, political exposure, adverse publicity, potential liability, and inherent risk of loss of resources.
- <u>Management's Assessment of Risk</u> – Whether the audit area has been included in management's risk assessment process, results of that assessment, results of management's control assessment, and time since last assessment of the audit area.

This section contains the following system summaries. The summaries are followed by a detailed audit plan for each institution.

    Planned Audits by Type of Review
    Planned Audits by Major Functional Area

Tennessee Board of Regents
Planned Audit Hours by Functional Area
Fiscal Year Ending June 30, 2017

Student Services, 6.4%

Advancement, 0.1%

Research, 3.2%

Athletics, 3.7%

Physical Plant, 2.6%

Auxiliary, 1.2%

Information Technology, 10.6%

Financial Management, 36.2%

Institutional Support, 30.3%

Instruction & Academic Support, 5.7%
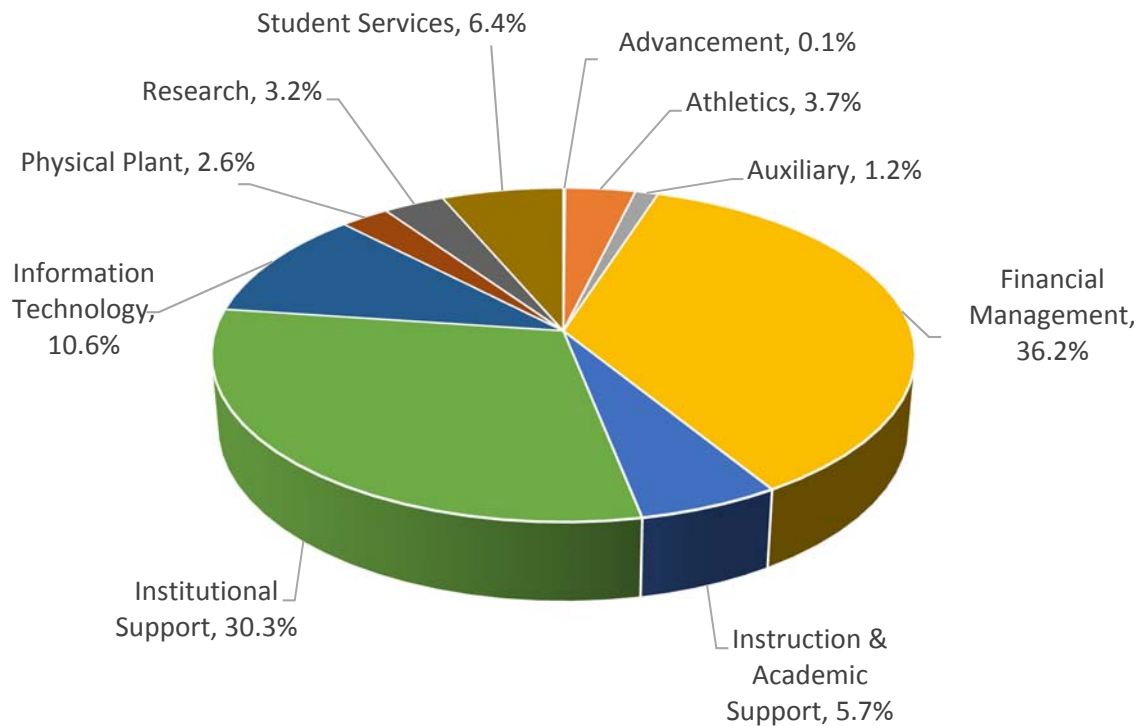
Highlights:

Financial Management includes audits of various financial operating activities within an institution, such as follow-ups to State Audit findings; cash handling or collection; inventories; payroll; procurement card activity and other purchasing; chief executive expenses; and departmental, agency accounts, and other expense areas.

Institutional Support includes audits of various activities in support of other institutional operations, such as human resources; leave reporting; certain compliance audits (Clery, Title IX); and emergency preparedness. It also includes projects of the audit offices, such as the periodic quality assurance reviews; participating in FOCUS taskforces; and the continued implementation of audit software.

Student Services includes audits of various activities supporting students such as financial aid; enrollment and retention services; CCTA data; and student organizations.

Instructional and Academic Support includes audits of various educational programs or activities, such study abroad and workforce development.

	Planned Audits			Planned Audit Days	
Universities	133	30.8%		2,736.3	52.9%
Community Colleges	211	48.8%		1,740.4	33.6%
SWIA	49	11.3%		523	10.1%
TCATs	39	9.0%		177.2	3.4%
	432	100.0%		5176.9	100.0%

Planned Audit Hours by Audit Type
Fiscal Year Ending June 30, 2017

Consultation, 7.8%

Management's Risk Assessment, 6.0%

Follow-up Review, 6.9%

Project, 3.3%

Other, 0.3%

Required, 10.1%

Investigation, 15.1%

Special Request, 2.8%
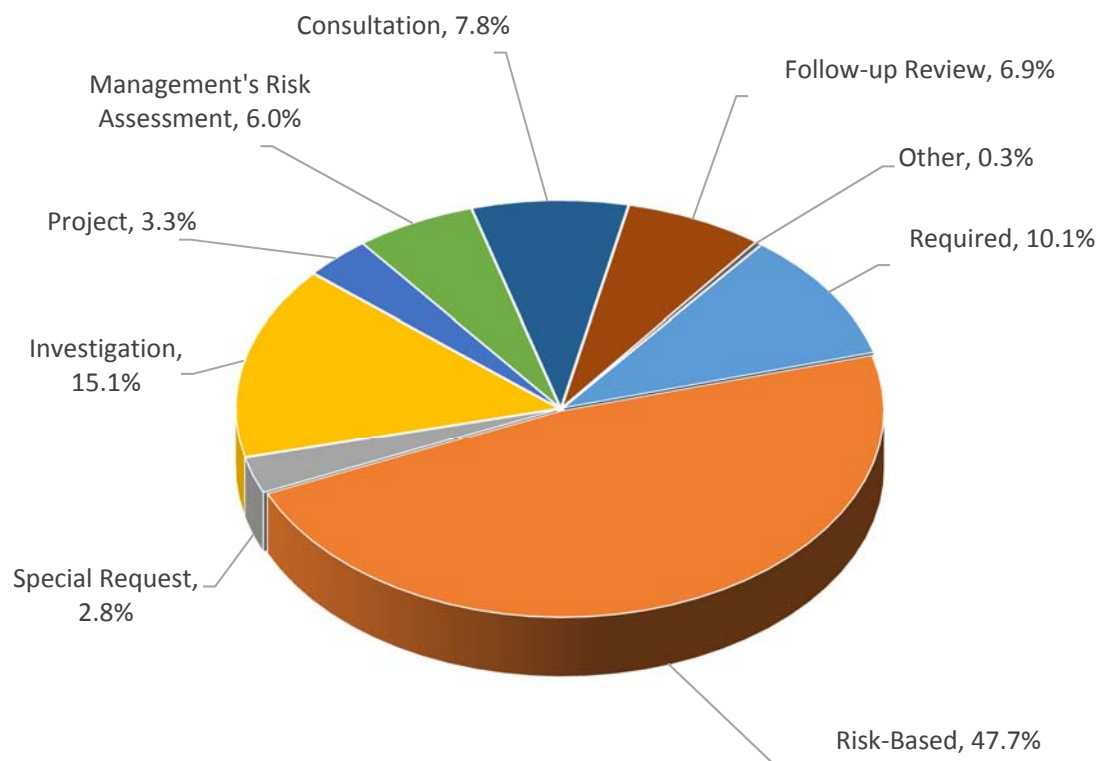
Risk-Based, 47.7%

Highlights:

Risk-Based audits are those determined by each Internal Audit Director through a risk analysis of auditable areas, which considers several risk factors. There is an increase in planned risk-based audits of 18% over the prior year plans, which reflects the additional availability of audit time because of a decrease in required and special request audits for the year.

Required audits are those determined by statutes, the system office or others. These audits frequently have a system-wide focus. There is a 6% decrease in planned required audits for the year because CCTA was rotated out for the year because of the prior years' overall positive results. Required audits do include the statutorily mandated audits of chief executives' expenses and year-end cash counts and inventories in support of financial statement audits.

Investigations are planned as a higher percentage than the prior year because of the current volume of activity and reviews still in progress and carried forward from the prior year.

Special Requests are audits requested by the Audit Committee, management or others to address specific concerns or activities. This category is planned as 14% lower than the prior year because most study abroad and access and diversity audits were completed.

Projects such as the periodic quality assurance self-assessments and the continuing implementation of audit software were delayed at several institutions due to time constraints and have been carried forward to the current plan.

Other categories are consistent with previous years.

Audit Plans

By Institution

Fiscal Year Ending June 30, 2017

Legend for Audit Plans	
Audit Types	**Functional Areas**
R - Required	AD - Advancement
A - Risk-Based (Assessed)	AT - Athletics
S - Special Request	AX - Auxiliary
I - Investigation	FM - Financial Management
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

Austin Peay State University
Internal Audit Plan
Fiscal Year Ending June 30, 2017

Ranking	Audit	Type	Area	Audit Start Date	Hours Planned
Required by Statute	MTSU President Expenses Audit FY2016	R	FM	Sep 2016	150.0
Required by State Audit	State Audit Follow up	R	FM	May 2017	75.0
Required by Conference	OVC Special Assistance Fund 2016	R	AT	Jun 2016	112.5
4	Emergency Preparedness	A	PP	Jan 2017	187.5
3.5	Cash Receipting	A	FM	April 2017	150.0
3.3	Payroll - Fictitious Employees	A	FM	Mar 2017	120.0
3.2	Wire Transfers	A	FM	Mar 2017	112.5
	General Consultation	C	IS	Jul 2016	150.0
	Follow up	F	IS	Jul 2016	150.0
	APSU 16-04	I	IA	Jun 2016	18.8
	Unscheduled Investigations	I	IS	Jul 2016	150.0
	Risk Assessment Revisited	M	IS	Jan 2017	112.5
	FOCUS Transistion Taskforce	P	IS	Jun 2016	187.5
	Camps and Individual Instruction	S	AX	Jun 2016	97.5
	Department of Music - Expense Transfers	S	FM	Oct 2016	97.5
	Study Abroad	S	IA	Apr 2016	56.3
	PELPS and Honors - MTR	S	IA	Aug 2016	112.5

Total: **2040.0**

Estimated Available Hours for Audits = 2040

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

East Tennessee State University
Internal Audit Plan
Fiscal Year Ending June 30, 2017

Ranking	Audit	Type	Area	Audit Start Date	Hours Planned
5.0	NCAA Compliance FY 2016	A	AT	Apr 2015	28.5
5.0	Athletic Ticket Office	A	AT	Jul 2016	249.8
5.0	WETS FM	A	FM	Sep 2016	200.3
5.0	Cash Counts and Inventory	A	FM	Jun 2017	39.8
5.0	Bursars Office	A	FM	Apr 2016	137.3
5.0	Misc Course Fees	A	FM	Mar 2016	90.0
5.0	College of Nursing Clinics	A	IA	Nov 2016	400.0
5.0	Johnson City Community Health Center	A	IA	Mar 2017	160.0
5.0	Timekeeping FY 2016	A	IS	Oct 2015	20.0
5.0	Timekeeping FY 2017	A	IS	Jul 2016	150.0
5.0	NACHA Web Transcations Data Security FY 2016	A	IT	May 2016	125.3
5.0	NACHA Web Transactions Data Security FY 2017	A	IT	May 2017	166.5
5.0	Web Application Security	A	IT	Jun 2015	63.0
5.0	Third Party Servers FY 2017	A	IT	Sep 2016	150.0
5.0	General Consulting	C	IS	Jul 2016	75.0
5.0	IT Consulting	C	IT	Jul 2016	99.8
5.0	FU-State Audit Follow-up	F	FM	Mar 2017	20.3
5.0	FU-Access and Diversity Funds	F	FM	Jun 2017	16.5
5.0	INV1505-FU-Art and Design	F	IA	Apr 2016	12.5
5.0	FU-Study Abroad	F	IA	Jan 2017	75.0
5.0	FU-Behavioral Health & Wellness Clinic	F	IS	Oct 2016	50.3
5.0	FU-PCI Compliance Readiness	F	IT	Sep 2016	50.3
5.0	FU-ITS Policies and Procedures Review	F	IT	Aug 2016	50.3
5.0	INV1504-FU-Facilities VA Campus Custodial Staff	F	PP	Jul 2016	24.8
5.0	FU-Student Health Billing Practices	F	SS	Apr 2016	60.0
5.0	FU-Financial Aid Administration	F	SS	Aug 2016	50.3
5.0	Unscheduled Investigations	I	FM	Jul 2016	150.0
5.0	INV1608-Geosciences Field Trip	I	FM	May 2016	50.0
5.0	INV1609-University School Theft	I	FM	Jul 2016	25.0
5.0	INV1605 - Center for Academic Achievement Leave	I	SS	Dec 2015	6.0
5.0	Management Risk Assessments	M	FM	May 2017	39.8
5.0	Electronic Workpapers	P	IS	Jul 2016	75.0
5.0	ARGOS Report Writing	P	IS	Jul 2016	75.0
4.6	IT General Controls	A	IT	Jan 2017	300.0
4.5	Additional Earnings	A	IS	Jan 2017	275.3
4.4	Housing	A	AX	Nov 2016	225.0
4.4	Agency Accounts	A	FM	Aug 2016	225.0
4.4	Hiring	A	IS	Feb 2017	275.3
4.4	Title IV/Clery Act	A	SS	Nov 2016	275.3
4.2	NCAA Compliance FY 2017	A	AT	Jun 2017	75.0
Total:					**4636.5**
	Estimated Available Hours For Audits = 4636.5				

Middle Tennessee State University
Internal Audit Plan
Fiscal Year Ending June 30, 2017

Ranking	Audit	Type	Area	Audit Start Date	Hours Planned
5.0	Consulting - Assisting President Expenses FY2016	C	FM	Jul 2016	90.0
5.0	MRA-Spring 2016	M	IS	Jul 2016	45.0
5.0	Internal Peer Review FY2016	P	IS	Jul 2016	40.0
5.0	FU-State Audit FY2016	R	FM	Jul 2016	120.0
5.0	Inventories FY2016	S	FM	Jul 2016	150.0
5.0	Inventories FY2017	S	FM	Apr 2017	60.0
5.0	Confucius Institute	S	RS	Jul 2016	75.0
4.3	Research Services Procedural Review	A	RS	Jul 2016	225.0
4.2	Financial Aid Procedural Review	A	SS	Jan 2017	225.0
4.1	Emergency Preparedness FY2016	A	IS	Jul 2016	225.0
4.0	Consulting-General and Research	C	IS	Jul 2016	225.0
4.0	INV1504	I	IA	Jul 2016	60.0
4.0	INV1506	I	IA	Jul 2016	45.0
4.0	INV1604	I	IA	Jul 2016	450.0
4.0	INV1501	I	IS	Jul 2016	60.0
4.0	INV1502	I	IS	Jul 2016	60.0
4.0	Unplanned Investigations	I	IS	Jul 2016	300.0
4.0	INV1402	I	SS	Jul 2016	60.0
4.0	INV1601	I	SS	Jul 2016	45.0
4.0	INV1602	I	SS	Jul 2016	300.0
4.0	Project-FOCUS	P	IS	Jul 2016	375.0
4.0	Football Attendance 2016	R	AT	Nov 2016	255.0
4.0	Cash Counts FY2016	S	FM	Jul 2016	75.0
4.0	Cash Counts FY2017	S	FM	Apr 2017	60.0
3.9	Food Services Commissions FY2015	A	FM	Jul 2016	225.0
3.8	Blue Print Solutions FY2015	A	IS	Jul 2016	225.0
	Total:				**4075.0**
	Estimated Available Hours For Audits = 4785				

Tennessee State University
Internal Audit Plan
Fiscal Year Ending June 30, 2017

Ranking	Audit	Type	Area	Audit Start Date	Hours Planned
5.0	OVC SAF-FY2016	A	AT	Jul 2016	150.0
5.0	FY 2017 Cash Counts	A	FM	Jun 2017	22.5
5.0	General Consultation 2016	C	FM	Jul 2016	262.5
5.0	INV 15-06	I	FM	Oct 2016	262.5
5.0	INV 16-03	I	RS	Jul 2016	90.0
5.0	INV 16-01	I	SS	Sep 2016	187.5
5.0	Management's Risk Assessment	M	IS	Jul 2016	75.0
5.0	2017 Quality Assurance Review	R	IS	Jul 2016	90.0
4.7	Special Projects 2016	P	SS	Feb 2017	187.5
4.6	Evidence Room 2016	A	IS	Jan 2017	165.0
4.0	State Audit Follow Up for FY2015	F	FM	Oct 2016	187.5
4.0	2017 Unplanned Investigations	I	IS	Aug 2016	275.0
4.0	MKI Software	P	IS	Jul 2016	75.0
4.0	2016 President's Expense	R	FM	Aug 2016	150.0
	Total:				**2180.0**

Estimate Available Hours For Audits = 2325

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

Tennessee Tech University
Internal Audit Plan
Fiscal Year Ending June 30, 2017

Ranking	Audit	Type	Area	Audit Start Date	Hours Planned
3.9	Maintenance Tuition & Related Fees 2015-16	A	FM	Jan 2017	240.0
4.0	Title IX Compliance	A	IS	Aug 2016	300.0
5.0	Student Assistance Funds 2015-16	A	AT	Jul 2016	60.0
5.0	Procard Review 2016-17	A	FM	Jul 2016	660.0
5.0	Inventory Observations 6-30-16	A	FM	Jul 2016	37.5
5.0	Inventory Observations 6-30-17	A	FM	Apr 2017	120.0
5.0	TTU - Membership Review 2016-17	A	FM	Oct 2016	105.0
5.0	Clery Act Compliance	A	IS	Jul 2016	300.0
5.0	TTU - Key Inventory Review 2016-17	A	PP	Feb 2017	195.0
5.0	Sponsored Program Reviews 2016-17	A	RS	Jul 2016	195.0
5.0	General Consultation 2017	C	IS	Jul 2016	60.0
5.0	FOCUS Transition Consultation	C	IS	Jul 2016	120.0
5.0	Follow up to State Audit 2015-16	F	FM	Dec 2016	60.0
5.0	Follow Ups to Internal Audits 2016-17	F	IS	Jul 2016	60.0
5.0	Unscheduled Investigations 2016-17	I	IS	Jul 2016	300.0
5.0	RA-Athletics 2016-17	M	AT	Sep 2016	30.0
5.0	RA-Financial Management 2016-17	M	FM	Sep 2016	30.0
5.0	RA-Enterprise-wide 2016-17	M	IS	Sep 2016	30.0
5.0	RA-Physical Plant 2016-17	M	PP	Sep 2016	30.0
5.0	APSU Audit of President's Expenses 2015-16	R	FM	Jul 2016	210.0
Total:					**3142.5**

Estimated Available Hours For Audits = 3202

University of Memphis
Internal Audit Plan
Fiscal Year Ending June 30, 2017

Ranking	Audit	Type	Area	Audit Start Date	Hours Planned
5.0	IAR-Pcards-FY16-CF	A	FM	Jul 2015	112.5
5.0	IAR-Inventory Observation for State AuditorsFY2016-CF	A	FM	Mar 2016	27.5
5.0	IAR-CashCountsForStateAuditors-FY16 CF	A	FM	Jul 2015	39.4
5.0	Department Audits-FY2017	A	FM	Jul 2016	1350.0
5.0	IAR-NACHA/PCI-FY2017	A	IT	Feb 2017	187.5
5.0	IAR-Data Security (Research and Other Sensitive Data)-Cyber Security	A	IT	Sep 2016	487.5
5.0	IAR-IT Security Sponsored Accounts - Cyber Security	A	IT	Jul 2016	300.0
5.0	Key Controls UOM Policy 1567	A	PP	Jan 2016	95.0
5.0	Department Audits Research Areas - FY2017	A	RS	Jul 2016	675.0
5.0	General Consulting Management-FY2017	C	IS	Jul 2016	262.5
5.0	Followup Prior Audits-FY 2017 Hours	F	FM	Jul 2016	300.0
5.0	INV-FY16-009-Lambuth	I	FM	Jun 2016	11.3
5.0	INV-Unscheduled Investigations-FY2017	I	IS	Jul 2016	262.5
5.0	Risk Assessment FY 2017	M	FM	Feb 2017	75.0
	Total:				**4185.6**

Estimated Available Hours For Audits = 4327.5

Audit Types:	**Functional Areas:**
R - Required	AD - Advancement
A - Risk-Based (Assessed)	AT - Athletics
S - Special Request	AX - Auxiliary
I - Investigation	FM - Financial Management
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

Chattanooga State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2017

Ranking	Audit	Type	Area	Audit Start Date	Hours Planned
5.0	YE Procedures FYE 2016	A	FM	Jun 2016	15.0
5.0	YE Procedures FYE 2017	A	FM	Jun 2017	11.3
5.0	Volkswagon Academy	A	IA	May 2015	15.0
5.0	General Consultation	C	IS	Jul 2016	90.0
5.0	State Audit Follow-up	F	FM	Jan 2017	15.0
5.0	Follow up Reviews	F	IS	Jul 2016	75.0
5.0	FU-CCTA-Worforce Training Hours	F	SS	Nov 2016	60.0
5.0	Developing Investigations - Assist TBR	I	IS	Jul 2016	22.5
5.0	INV1607-Nursing	I	IS	Apr 2016	37.5
5.0	INV1605-Tool Theft	I	IS	Jul 2016	37.5
5.0	Unscheduled Investigations	I	IS	Jul 2016	112.5
5.0	Enterprise Risk Assessment 2016	M	IS	May 2017	37.5
5.0	Special Projects-Audit Software	P	IS	Jul 2016	45.0
5.0	RSCC-President's Expense 2016	R	FM	Aug 2016	90.0
4.0	Human Resources	A	IS	Jan 2017	195.0
3.6	Accounts Receivable	A	FM	May 2016	60.0
3.3	Contract Compliance	A	FM	Oct 2016	97.5
3.1	Payroll	A	FM	Nov 2016	97.5
3.0	Sensitive Equipment Inventory	A	FM	Apr 2017	82.5
2.2	Enrollment Activity Fall 2015	A	SS	Mar 2016	12.8
Total:					**1209.0**

Estimated Available Hours For Audits = 1197

Audit Types:	Functional Areas:
R - Required	AD - Advancement
A - Risk-Based (Assessed)	AT - Athletics
S - Special Request	AX - Auxiliary
I - Investigation	FM - Financial Management
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

Cleveland State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2017

Ranking	Audit	Type	Area	Audit Start Date	Hours Planned
5.0	NACHA 2016	A	FM	Jul 2016	97.5
5.0	NACHA 2017	A	FM	May 2017	97.5
5.0	IA Letter FMMRA 2017	A	FM	May 2017	15.0
5.0	General Consultation-2017	A	IS	Jul 2016	52.5
5.0	Year End Work (State Audit Cash Counts)	A	IS	Jun 2017	15.0
5.0	FU- Missing Computer and Money	F	FM	Jul 2016	45.0
5.0	FU- Study Abroad	F	IS	Aug 2016	15.0
5.0	Unscheduled Investigations 2017	I	IS	Jul 2016	37.5
5.0	IA Letter ISMRA 2017	M	IS	May 2017	15.0
5.0	Athens-IA Letter MRA 2017	M	IS	Feb 2017	15.0
5.0	Special Projesct- Automated Workpapers 2017	P	IS	Jul 2016	30.0
3.3	Grants	A	FM	Apr 2017	112.5
3.3	Maintenance/Tuition and Related Fees	A	FM	Oct 2017	112.5
3.3	Emergency Preparedness	A	PP	Sep 2016	97.5
3.3	BuildingSecurity/Key Control	A	PP	Nov 2016	112.5
3.3	Enrollment Services	A	SS	Mar 2017	97.5
	Total Planned Audit Days:				**967.5**

Estimated Available Hours For Audits = 967.5

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

Columbia State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2017

Ranking	Audit	Type	Area	Audit Start Date	Hours Planned
5.0	Review Management's Risk Assessment	M	AT	Apr 2017	7.5
5.0	Review Management's Risk Assessment	M	IA	Apr 2017	7.5
5.0	Review Management's Risk Assessment_TCAT Hohenwald	M	IS	Mar 2017	7.5
5.0	Review Management's Risk Assessment_TCAT Pulaski	M	IS	Feb 2017	7.5
5.0	Review Management's Risk Assessment	M	SS	Apr-17	7.5
4.2	Consumer Information Disclosures	A	FA	Dec 2016	37.5
4.2	Purge Process Review	C	SS	Aug 2016	75.0
4.0	Federal Program Review - Controls Review	A	FM	Nov 2016	150.0
3.7	Federal Grants - Internal Control Review	A	FM	Jul 2016	37.5
3.7	DoD MOU Compliance	A	SS	Oct 2016	22.5
3.6	Management Advisory Services	C	IA	Jul 2016	22.5
3.1	Develop Continuous Audit_Argos Training and Data Block Development_Data Analytics	O	IS	Jan 2017	75.0
3.0	Investigation	I	IA	Jun 2016	15.0
3.0	Random Cash Counts	R	FM	Feb 2017	15.0
3.0	NaSCC_President's Expense	S	FM	Aug 2016	75.0
2.9	Annual Departmental Budget Briefings	O	IS	Jul 2016	22.5
	Consumer Information_Student Right to Know	A	IA	Jan 2017	37.5
	Unplanned Audits			Jul 2016	315.0
Total:					**937.5**

Estimated Available Hours For Audits = 937.5 (1 staff)

Audit Types:	**Functional Areas:**
R - Required	AD - Advancement
A - Risk-Based (Assessed)	AT - Athletics
S - Special Request	AX - Auxiliary
I - Investigation	FM - Financial Management
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

Dyersburg State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2017

Ranking	Audit	Type	Area	Audit Start Date	Hours Planned
5.0	Faculty Sick Leave	A	FM	Jul 2016	77.5
5.0	CON - General Consultation	C	IS	Jul 2016	50.0
5.0	CON - PII Review	C	IS	Jul 2016	120.0
5.0	State Audit Follow-up 2016	F	FM	Nov 2016	40.0
5.0	Unscheduled Investigations	I	IS	Jul 2016	65.0
5.0	Risk Assessment - Institutional Support 2017	M	IS	Mar 2017	65.0
5.0	Risk Assessment - Information Technology 2017	M	IT	Mar 2017	65.0
5.0	President's Expense Audit STCC 2016	R	FM	Sep 2016	180.0
4.3	Advising Services	A	SS	Mar 2017	120.0
4.1	Building Security/Key Control	A	PP	Jul 2016	30.0
4.1	Federal Work Study Program and Financial Aid	A	SS	Jun 2016	105.2
3.7	Cash Counts	A	FM	Jun 2017	30.0
3.7	Disaster Recovery	A	IT	Dec 2016	110.0
3.0	Records Managment and Retention	A	FM	Jan 2017	140.0
	Total:				**1197.8**

Estimated Available Hours For Audits = 1167.75

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

Ranking	Audit	Type	Area	Audit Start Date	Hours Planned
5.0	Payroll	A	FM	Jul 2016	112.5
5.0	Year-end Procedures	A	FM	Jun 2017	37.5
5.0	General Consultation	C	IS	Jul 2016	60.0
5.0	Emergency Preparedness Follow up	F	IS	Oct 2016	60.0
5.0	Follow-up	F	IT	Oct 2016	90.0
5.0	Unscheduled Investigations	I	IS	Jul 2016	75.0
5.0	TCAT Risk Assessment	M	IS	Feb 2017	97.5
4.0	Financial Aid	A	IS	Dec 2016	150.0
4.0	State Audit Follow up-09012015	F	FM	Sep 2016	52.5
4.0	Risk Assessment	M	IA	May 2017	52.5
4.0	Risk Assessment	M	IS	May 2017	52.5
3.8	Leave Time and Work Week	A	IS	Feb 2017	165.0
Total:					**1005.0**

Estimated Available Hours For Audits = 1005

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

Motlow State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2017

Ranking	Audit	Type	Area	Audit Start Date	Hours Planned
5.0	Payroll Audit	A	FM	Sep 2016	99.8
5.0	State Audit Assistance Year End	A	FM	May 2017	9.7
5.0	Human Resources	A	IS	Nov 2016	125.3
5.0	QAR Quality Assessment Review	A	IS	Jul 2016	15.0
5.0	CO Advancement-FY 2016	C	AD	Jul 2016	6.7
5.0	CO Athletics-FY 2016	C	AT	Jul 2016	6.7
5.0	CO Auxiliary-FY 2016	C	AX	Jul 2016	6.7
5.0	CO Financial Management-FY 2016	C	FM	Jul 2016	6.7
5.0	CO Institutional Support-FY 2016	C	IS	Jul 2016	6.7
5.0	CO Information Technology-FY 2016	C	IT	Jul 2016	6.7
5.0	CO Physical Plant-FY 2016	C	PP	Jul 2016	6.7
5.0	CO Student Services-FY 2016	C	SS	Jul 2016	6.7
5.0	FU State Audit	F	FM	Oct 2016	39.8
5.0	FU Other Internal Audit	F	IS	Jul 2016	20.3
5.0	FU Information Technology	F	IT	Dec 2016	24.8
5.0	INV 1603	I	IS	Aug 2016	5.2
5.0	INV 1601	I	IS	Jul 2016	49.5
5.0	MRA Financial Management	M	FM	Apr 2017	30.0
5.0	MRA Institutional Support	M	IS	Apr 2017	30.0
5.0	MRA TCAT McMinnville	M	IS	Jan 2017	24.7
5.0	MRA TCAT Murfreesboro	M	IS	Jan 2017	24.7
5.0	MRA TCAT Shelbyville	M	IS	Jan 2017	24.7
5.0	President's Expense Audit CSCC FY 2016	R	FM	Aug 2016	99.8
5.0	IAR-Access and Diversity Funds	R	FM	Jul 2016	24.7
5.0	Study Abroad	R	IA	Sep 2016	75.0
5.0	CCTA Funding Formula (Fall 2015 Data)	R	SS	Jul 2016	99.8
4.7	Atheltics Audit	A	AT	Mar 2017	125.3
4.2	FU Financial Aid	F	IS	Nov 2016	99.8
	Data Analytics	A	FM	Aug 2016	60.0
	FU Petty Cash and Change Funds	F	FM	Dec 2016	9.7
	INV 1602	I	AT	Aug 2016	5.2
	INV 1604	I	AT	Jul 2016	20.3
	INV 1601	I	IT	Jul 2016	20.3
	Tennessee Promise Information Breach	I	SS	Jul 2016	20.3
Total:					**1237.5**

Estimated Available Hours For Audits = 1237.5

Northeast State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2017

Ranking	Audit	Type	Area	Audit Start Date	Hours Planned
5.0	Travel Process Review	A	FM	Jul 2015	28.9
5.0	State Audit Assistance-Yr End	A	FM	May 2017	45.0
5.0	General Consultation	C	IS	Jul 2016	52.5
5.0	State Audit Follow-Up FY15FY14	F	FM	Dec 2016	150.0
5.0	Oher Internal Audit Follow-Up	F	IS	Jul 2016	75.0
5.0	TCAT RISK Assessment	M	FM	Jan 2017	22.5
5.0	Risk Assessments	M	FM	Mar 2017	52.5
5.0	Electronic Workpapers Software	P	IS	Jul 2016	52.5
5.0	Special Requests and Projects	S	IS	Jul 2016	52.5
4.1	Human Resources	A	IS	Jun 2016	151.9
3.7	Purchasing	A	FM	Oct 2016	180.0
3.7	Building Security/Key Control	A	PP	Sep 2016	150.0
3.6	Equipment	A	IS	Jan 2017	105.0
Total:					**1118.3**

Estimated Available Hours For Audits = 1110

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

Pellissippi State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2017

Rank	Audit	Type	Area	Audit Start Date	Hours Planned
5.0	Cash Counts	A	FM	Dec 2016	45.0
5.0	NACHA	A	FM	Sep 2016	75.0
5.0	Review of RFP's, cafe prices, & other purchasing issues	A	FM	Jul 2016	60.0
5.0	Faculty Credentials	A	IA	Oct 2016	105.0
5.0	Review of Compliance Assist	A	IA	Nov 2016	52.5
5.0	Review of French Exchange Program	A	IS	Apr 2017	37.5
5.0	Review of Higher Ed Compliance Matrix	A	IS	Jul 2016	37.5
5.0	IT Security Consulting, Etc.	A	IT	Jul 2016	30.0
5.0	Consulting/Special Request	C	IS	Jul 2016	90.0
5.0	Audit Follow Ups	F	FM	Jul 2016	37.5
5.0	TCAT Knoxville Risk Assessment	M	IS	Jan 2017	7.5
5.0	Enterprise Wide Risk Assessment	M	IS	Apr 2017	15.0
5.0	MKInsight Software	P	IS	Jul 2016	67.5
5.0	TBR Chancellor's Expense Audit FYE 6/30/16	R	FM	Jul 2016	112.5
3.7	Technology Access Fee	A	FM	Jan 2017	135.0
3.6	Equipment	A	FM	Mar 2017	150.0
3.5	Accounts Receivable	A	FM	May 2017	135.0
	Total:				**1192.5**

Estimated Available Hours For Audits = 1200

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

Roane State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2017

Ranking	Audit	Type	Area	Audit Start Date	Hours Planned
4.0	Foundation Review	A	AX	Nov 2016	150.0
5.0	Access & Diversity FY2016	R	FM	Jul 2016	112.5
5.0	Year End Cash Counts FY2016	A	FM	May 2017	22.5
4.0	Unscheduled Investigations	I	FM	Jul 2016	112.5
4.0	INV 16-02	I	AT	Jul 2016	60.0
4.0	ACA Reporting	A	FM	Jul 2016	150.0
5.0	TCAT Oneida FY2017 RA	M	IS	Jan 2017	15.0
5.0	TCAT Harriman FY2017 RA	M	IS	Jul 2016	15.0
5.0	TCAT Crossville FY2017 RA	M	IS	Jan 2017	15.0
5.0	TCAT Jacksboro FY2017 RA	M	IS	Jan 2017	15.0
5.0	Quality Assurance FY2017	R	IS	Apr 2017	60.0
5.0	FY2017 Risk Assessment	M	IS	Dec 2016	75.0
5.0	General Consultation FY2017	C	IS	Jul 2016	112.5
5.0	MKI Implementation FY2017	P	IS	Jul 2016	37.5
Total:					**952.5**

Estimated Available Hours For Audits = 952.5

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

	Southwest Tennessee Community College				
	Internal Audit Plan				
	Fiscal Year Ending June 30, 2017				

Ranking	Audit	Type	Area	Audit Start Date	Hours Planned
5.0	FU-State Audit Follow Up	F	FM	Sep 2016	75.0
5.0	FU-Federal Audit Follow up	F	FM	Jul 2016	37.5
5.0	FU-Internal Audit Follow Up from prior year	F	IS	Jul 2016	37.5
5.0	Risk Management TCAT	M	IS	Sep 2016	22.5
5.0	President Audit-DSCC	R	FM	Jul 2016	180.0
5.0	IIA Quality Assurance Self-Assessment	R	IS	Jul 2016	90.0
2.7	Cash Count	A	FM	Jul 2016	30.0
2.6	General Consultation	C	IS	Jul 2016	97.5
2.6	Unscheduled Investigations	I	IS	Jul 2016	97.5
	FU-Off Campus International Education	F	FM	Jul 2016	22.5
	SSCC-FU-Follow Up Tuition Statements	F	FM	Jul 2016	15.0
	FU-Follow Up Credit Card	F	FM	Jul 2016	15.0
	FU-Federal Work Study	F	FM	Jul 2016	52.5
	FU-Industrial Readiness	F	FM	Jul 2016	15.0
	INV 16-02	I	FM	Jul 2016	45.0
	INV 16-04	I	FM	Jul 2016	37.5
	INV 16-05	I	FM	Jul 2016	15.0
	INV 16-06	I	FM	Jul 2016	15.0
	INV 16-08	I	FM	Jul 2016	22.5
	INV 17-01	I	FM	Jul 2016	7.5
	INV 17-02	I	FM	Jul 2016	15.0
	INV 16-03	I	IS	Jul 2016	45.0
	INV 16-07	I	PP	Jul 2016	15.0
	INV 16-09	I	PP	Jul 2016	15.0
	Risk Management 2016-2017	M	IS	Jul 2016	157.5
	ACM-Audit Software	P	IS	Jul 2016	75.0
	Total:				**1252.5**
	Estimated Available Hours For Audits = 1252.5				

Volunteer State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2017

Ranking	Audit	Type	Area	Audit Start Date	Hours Planned
5.0	Athletic Work Study Program	A	AT	Nov 2016	187.5
5.0	State Audit Year-End Procedures	A	FM	Jun 2017	22.5
5.0	Student Campus Activities	A	SS	Feb 2017	187.5
5.0	General Consultation	C	IS	Jul 2016	112.5
5.0	Follow-Up Activities	F	IS	Jul 2016	75.0
5.0	Investigation 16-01 EMT Paramedic Equipment	I	IA	Jul 2016	150.0
5.0	Unscheduled Investigations	I	IS	Jul 2016	37.5
5.0	Management Risk Assessment	M	IS	Mar 2017	75.0
5.0	TCAT Hartsville Management Risk Assessment	M	IS	Feb 2017	7.5
5.0	TCAT Livingston Management Risk Assessment	M	IS	Feb 2017	7.5
5.0	MKI Implementation	P	IS	Jul 2016	15.0
5.0	CCTA Funding Formula	R	SS	Aug 2016	187.5
Total:					**1065.0**

Estimated Available Hours For Audits = 1065

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

Walters State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2017

Rank	Audit	Type	Area	Audit Start Date	Hours Planned
5.0	Accounts Receivable Audit	A	FM	Oct 2016	150.0
5.0	Contracts Audit	A	FM	Dec 2016	150.0
5.0	Fiscal Year-End Procedures for State Audit	A	FM	Jul 2016	37.5
5.0	NACHA Compliance Review	A	FM	Oct 2016	150.0
5.0	PCI-DSS	A	FM	Jan 2017	150.0
5.0	Cloud Computing Audit	A	IT	Apr 2017	225.0
5.0	IT Governance	A	IT	Aug 2016	30.0
5.0	Institutional Support Consulting	C	IS	Jul 2016	165.0
5.0	Unscheduled Investigations	I	IS	Jul 2016	37.5
5.0	Foundation Risk Assessment	M	AD	May 2017	15.0
5.0	TCATM Enterprise-wide Risk Assessment	M	IS	Feb 2017	7.5
5.0	Enterprise-wide Risk Assessment	M	IS	May 2017	7.5
5.0	Information Technology Risk Assessment	M	IT	May 2017	15.0
	State Audit Follow-Up	F	FM	May 2017	75.0
	Planning, Research & Assessment Risk Assessment	M	IS	May 2017	15.0
Total Planned Audit Days:					**1230.0**

Estimated Available Hours For Audits = 1230

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

Tennessee Board of Regents -Systemwide Internal Audit
Internal Audit Plan
Fiscal Year Ending June 30, 2017

Ranking	Audit	Type	Area	Audit Start Date	Hours Planned
5.0	SWIA Capital Projects	A	PP	Sep 2016	45.0
5.0	General Consultation	C	FM	Jul 2016	90.0
5.0	Follow-up to State Audit Findings	F	FM	Nov 2016	45.0
5.0	RSCC - Grant Follow Up	F	FM	Mar 2017	37.5
5.0	TFLI Follow-Up to SWIA Recommendations	F	FM	Dec 2016	30.0
5.0	Managment's Risk Assessment	M	IS	Apr 2017	30.0
5.0	Audit Management Software	P	IS	Jul 2016	90.0
5.0	TNCIS	R	IA	Oct 2016	90.0
5.0	Internal Quality Assurance Review	R	IS	Jul 2016	30.0
5.0	NaSCC CCTA - AY 2014-2015	R	SS	Sep 2016	75.0
4.8	Capital Projects Financial Activity	A	FM	Mar 2017	187.5
4.3	Academic Affairs Grants	A	IA	Oct 2016	112.5
3.8	System Office Contracting Procedures	A	FM	Jan 2017	150.0
	Total:				**1012.5**

Estimate Available Hours For Audits = 1012.5

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

Rank	Audit	Type	Area	Audit Start Date	Hours Planned
5.0	SWIA Follow-up on all SW IT Audits	F	IT	Jul 2016	90.0
5.0	Banner XE Upgrade	P	IT	Jul 2016	56.3
5.0	NaSCC IT GCR - 012016	R	IT	Jul 2016	7.5
5.0	NeSCC IT GCR - 042016	R	IT	Jul 2016	18.8
5.0	TCAT IT Questionaire	R	IT	Jul 2016	15.0
4.2	IT Consulting & Requested Projects	C	IT	Jul 2016	150.0
	ClSCC Information Security Audit	R	IT	Aug 2016	150.0
	CoSCC Information Security Audit	R	IT	Apr 2017	150.0
	DSCC Information Security Audit	R	IT	May 2017	150.0
	JSCC Information Security Audit	R	IT	Sep 2016	150.0
	PSCC Information Security Audit	R	IT	Oct 2016	150.0
	RSCC Information Security Audit	R	IT	Mar 2017	150.0
	STCC Information Security Audit	R	IT	Jan 2017	150.0
	TBR SMO IT Information Security	R	IT	Feb 2017	150.0
Total:					**1537.5**

Estimated Available Hours For Audits = 1537.5

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

Tennessee Board of Regents - TCATs
Internal Audit Plan
Fiscal Year Ending June 30, 2017

Ranking	Audit	Type	Area	Audit Start Date	Hours Planned
4.7	Morristown-IAR-Focused Review FY 2015	A	FM	Aug 2016	7.5
4.7	Morristown-IAR-Focused Review FY 2017	A	FM	Aug 2016	30.0
4.0	Ripley-IAR-Focused Review FY 2016	A	FM	Oct 2016	37.5
4.0	Ripley-IAR-Focused Review FY 2017	A	FM	Oct 2016	15.0
3.5	Livingston-IAR-Focused Review FY 2017	A	FM	Jan 2017	15.0
3.4	Nashville-IAR-Focused Review FY 2017	A	FM	Nov 2016	7.5
3.2	Knoxville-IAR-Focused Review FY 2017	A	FM	Apr 2017	7.5
3.2	Jacksboro-IAR-Focused Review FY 2017	A	FM	Dec 2016	7.5
3.2	Harriman-IAR-Focused Review FY 2017	A	FM	Mar 2017	7.5
3.2	Memphis-IAR-Focused Review FY 2017	A	FM	Nov 2016	15.0
3.1	Pulaski-IAR-Focused Review FY 2016	A	FM	Jul 2016	30.0
3.1	Pulaski-IAR-Focused Review FY 2017	A	FM	Jul 2016	15.0
3.0	Paris-IAR-Focused Review FY 2016	A	FM	Aug 2016	7.5
3.0	Paris-IAR-Focused Review FY 2017	A	FM	Dec 2016	7.5
2.9	Athens-IAR-Focused Review FY 2016	A	FM	Aug 2016	7.5
2.9	Covington-IAR-Focused Review FY 2016	A	FM	Aug 2016	15.0
2.9	Covington-IAR-Focused Review FY 2017	A	FM	Mar 2017	15.0
2.8	Crump-IAR-Focused Review FY 2017	A	FM	Mar 2017	7.5
2.8	Jackson-IAR-Focused Review FY 2016	A	FM	Aug 2016	7.5
2.8	Jackson-IAR-Focused Review FY 2017	A	FM	Sep 2016	15.0
2.2	Crossville-IAR-Focused Review FY 2017	A	FM	Feb 2017	7.5
2.2	Dickson-IAR-Focused Review FY 2017	A	FM	May 2017	7.5
2.2	Elizabethton-IAR-Focused Review FY 2016	A	FM	Sep 2016	30.0
2.2	Elizabethton-IAR-Focused Review FY 2017	A	FM	Dec 2016	45.0
2.0	McMinnville-IAR-Focused Review FY 2017	A	FM	Feb 2017	7.5
1.9	McKenzie-IAR-Focused Review FY 2017	A	FM	Aug 2016	7.5
1.9	Hartsville-IAR-Focused Review FY 2017	A	FM	Feb 2017	7.5
1.9	Murfreesboro-IAR-Focused Review FY 2017	A	FM	May 2017	7.5
1.9	Shelbyville-IAR-Focused FY 2016	A	FM	Aug 2016	7.5
1.9	Shelbyville-IAR-Focused Review FY 2017	A	FM	Aug 2016	15.0
1.8	Newbern-IAR-Focused Review FY 2017	A	FM	Jul 2016	30.0
1.6	Hohenwald-IAR-Focused Review FY 2016	A	FM	Sep 2016	15.0
1.6	Hohenwald-IAR-Focused Review FY 2017	A	FM	Sep 2016	30.0
1.6	Oneida-IAR-Focused Review FY 2017	A	FM	Nov 2016	15.0
1.4	Athens-IAR-Focused Review FY 2017	A	FM	May 2017	7.5
1.4	Whiteville-IAR-Focused Review FY 2017	A	FM	Jun 2017	7.5
1.0	Chattanooga-IAR-Focused Review FY 2017	A	FM	Apr 2017	7.5
	Consultation	C	FM	Jul 2016	97.5
	Risk Assessment	M	IS	Mar 2016	698.8
Total:					**1328.8**

Estimated Available Hours For Audits = 1329

Tennessee Board of Regent - Investigations **Internal Audit Plan** **Fiscal Year Ending June 30, 2017**				
Audit	**Type**	**Area**	**Audits**	**Hours Planned**
Consultation with Campus Auditors	C	IS	Jul 2015	240.0
Investigation Management	I	IS	Jul 2015	240.0
TBR 12-04	I	FM	Jul 2015	22.5
TBR 13-02	I	FM	Jul 2015	22.5
TBR 14-04	I	IA	Mar 2015	7.5
TBR 15-01	I	FM	Jul 2015	7.5
TBR 15-03	I	FM	Jul 2015	22.5
TBR 15-04	I	FM	Jul 2015	37.5
TBR 16-01	I	IS	Nov 2015	22.5
TBR 16-02	I	IS	Oct 2015	22.5
TBR 16-05	I	AT	Dec 2015	15.0
TBR 16-08	I	IA	Oct 2015	15.0
TBR 16-10	I	SS	Apr 2016	22.5
TBR 16-12	I	AT	Apr 2016	37.5
TBR 16-13	I	FM	Apr 2016	30.0
TBR 16-14	I	IA	Apr 2016	30.0
TBR 16-15	I	IS	Apr 2016	37.5
TBR 16-17	I	FM	Apr 2016	15.0
TBR 16-19	I	IS	Jul 2016	75.0
TBR 16-20	I	IA	Jul 2016	37.5
TBR 16-21	I	FM	Jul 2016	37.5
Unscheduled Investigations	I	FM	Jul 2015	375.0
Total:				**1372.5**
Estimated Available Audit Hours = 1372.5 (1 staff)				

Tennessee Board of Regents
Committee on Audit

DATE: August 30, 2016

AGENDA ITEM: **Review of Quality Assurance Internal**
                                                     Reviews

PRESENTER: Tammy Birchett

ACTION REQUIRED: Voice Vote

STAFF'S RECOMMENDATION: Approval

BACKGROUND INFORMATION:

The Committee will review the results of the recent internal quality assurance reviews (QAR) performed as a self-assessment by each of the internal audit offices in the system. The self-assessments were performed as part of the system-wide audit function's quality assurance and improvement program (QAIP). Independent, external assessments are required every five years; the Tennessee Board of Regents system's last external assessment was completed in August 2013; the next external assessment is due in 2018. A summary of the key results from the internal assessments is included, followed by the report from each office.

Quality Assurance and Improvement Program (QAIP)
A Quality Assurance and Improvement Program (QAIP) is designed to enable an evaluation of the internal audit activity's conformance to the Institute of Internal Auditors (IIA) *International Standards of the Professional Practice of Internal Auditing* (the *Standards*), the IIA *Definition of Internal Auditing* and the IIA *Code of Ethics* (mandatory guidance). The objectives of a QAIP are to evaluate the internal audit function for:
- Conformance with the IIA *Standards, Definition of Internal Auditing* and *Code of Ethics*;
- Adequacy of the audit charter, goals, objectives, policies and procedures;
- Contribution to the organization's governance, risk management, and control processes; and
- Effectiveness of continuous improvement activities and adoption of best practices.

Internal Assessments

Internal quality assurance reviews or self-assessments are performed periodically by internal audit staff and may include:

- Ongoing monitoring of the internal audit activity's day to day activities, such as engagement supervision and review of working papers and reports;
- Quality or compliance checklists;
- Performance evaluations and client surveys; and
- Periodic internal self-assessment of conformance with the IIA *Standards, Definition of Internal Auditing* and *Code of Ethics*.

External Assessments

External quality assurance reviews are performed by a qualified, independent reviewer or team and must include either:

- An external review of the audit function to determine conformance with the IIA *Standards, Definition of Internal Auditing* and *Code of Ethics*, or
- An external validation of a self-assessment, which would include sufficient reviews by the external reviewer to validate the self-assessment or propose an alternative report.

Tennessee Board of Regents
System-wide Internal Audit
Summary of Internal Quality Assurance Reviews
June – August 2016

The internal audit offices within the Tennessee Board of Regents system conducted an Internal Quality Assurance Review (QAR), a self-assessment, of the internal audit activity in June, July and August 2016. As part of System-wide Internal Audit's Quality Assurance and Improvement Program, the principal objective of the self-assessments was to determine the internal audit activity's overall conformity to The Institute of Internal Auditors' (The IIA) *International Standards for the Professional Practice of Internal Auditing* (*Standards*), the *Definition of Internal Auditing* and the *Code of Ethics*.

The overall opinion is that the Tennessee Board of Regents internal audit activity generally conforms to The IIA's *Standards, Definition of Internal Auditing,* and *Code of Ethics*. The internal audit activity is well-structured and progressive, and audit management is endeavoring to provide useful audit tools and implement appropriate practices. The report for each institution is included following this summary report, except for Nashville State Community College where the internal audit position is currently vacant.

Observations
The concept of general conformance to the IIA *Standards* recognizes that there may still be room for improvement. Auditors strive for continuous improvement and Quality Assurance Reviews provide a natural process for identifying these opportunities. This summary contains a number of observations that should not be taken collectively to undermine the overall conclusion. Among the opportunities noted in this report, the following stand out as the most significant in relation to the IIA *Standards* or have the highest potential to improve the program.

1. **Increase information technology skills and resources, including the use of data analysis tools.**

   Standard 1220, A2 – Due Professional Care – Partially Conforms
   In exercising due professional care, internal auditors must consider the use of technology-based audit and other data analysis techniques.

   This Standard requires that auditors exercise due professional care during an audit engagement, which includes the auditors' consideration of technology based audits and other data analysis. Eleven of the 19 QAR reports included an observation that continuing or increasing knowledge and application of data analysis tools would improve the effectiveness of the internal audit activity.

Corrective Actions: Seek additional training for tools available in-house, such as Excel or Argos Reports, or obtain other data analysis tools and training for the tools. Develop and apply audit procedures using the data analysis tools.

2. **Improve the process for and documentation of engagement planning procedures.**

   Standard 1220 – Due Professional Care – Generally Conforms
   Internal auditors must apply the care and skill expected of a reasonably prudent and competent internal auditor. Due professional care does not imply infallibility.

   Standard 2200 – Engagement Planning – Generally Conforms
   Internal auditors must develop and document a plan for each engagement, including the engagement's objectives, scope, timing, and resource allocations.

   These standards require internal auditors to consider various factors particular to the entity or unit to be audited and to plan and document the planning for the engagement. Five of the nineteen QAR reports included an observation that improvement was needed in the documentation of planning efforts for each engagement; one of the reports also included the need to develop methodologies to use in planning audits.

   Corrective Action: Develop and implement checklists, questionnaires, standard memorandums or audit programs to assist with planning and document the relevant planning considerations and results of those considerations for each engagement.

3. **Improve the timeliness of reports.**

   Standard 2420 – Quality of Communications – Generally Conforms
   Communications must be accurate, objective, clear, concise, constructive, complete, and timely.

   This standard indicates timely communications are opportune and expedient, depending on the significance of the issue, allowing management to take appropriate corrective action. Four of nineteen QAR reports included an observation that improvement in the timeliness of communications was needed to improve the effectiveness of audit results. In some instances, results are verbally communicated but reports are delayed because of competing priorities.

   Corrective Action: Improve the timeliness of audit and investigation reports. Develop performance metrics to assess and ensure timeliness of reporting through the year.

4. **Implement effective quality assurance practices and provide annual reports on the overall quality assurance and improvement program to management and the audit committee.**

Standard 1300 – Quality Assurance and Improvement Program – Generally Conforms
The chief audit executive must develop and maintain a quality assurance and improvement program that covers all aspects of the internal audit activity.

This standard indicates that ongoing monitoring of the internal audit activity is an integral part of operations and includes supervision, review and measurement of the activity. Four of the nineteen QAR reports included an observation regarding quality assurance activities, as follows:

- Communicate internal assessment results for ongoing and periodic assessment efforts to senior management and the chief auditor at the TBR system office annually. The results should then be communicated to the audit committee. [IIA Practice Advisory 1320-1, May 2015, indicates results of internal assessments should be communicated to management and the audit committee annually].
- Seek and obtain feedback from audit customers and other stakeholders through surveys.
- For a one-person office, audit work is not reviewed by a second person. Checklists and software engagement review options are used to compensate for a reviewer and should be used consistently.

Corrective Action: In collaboration with the campuses, System-wide Internal Audit will develop a process to summarize and report ongoing quality assurance activities and will continue to report on periodic quality assurance assessments. Surveys or other processes should be used to gather feedback about the audit activity to assist with continuous improvement. Checklists and other tools should be used consistently to document that audit work meets acceptable standards.

5. **Ensure proficiency requirements are met for audit positions.**

Standard 1210 – Proficiency – Generally Conforms
Internal auditors must possess the knowledge, skills, and other competencies needed to perform their individual responsibilities. The internal audit activity collectively must possess or obtain the knowledge, skills, and other competencies needed to perform its responsibilities.

The Interim Director of Internal Audit at Roane State Community College has not yet completed the examination to obtain one of the professional certifications required for the permanent position. The director met the other requirements for the position and was hired in the interim position with the condition of obtaining a professional certification as a CPA or CIA to move into the position on a permanent basis.

Corrective Action: The Interim Director of Internal Audit is pursuing the Certified Internal Auditor certification and should complete the requirements as soon as possible.

AUSTIN PEAY STATE UNIVERSITY

OFFICE OF INTERNAL AUDIT

Report on Quality Self-Assessment Review
June 24, 2016

Austin Peay State University

Internal Audit

June 24, 2016
Dr. Alisa White
President
Austin Peay State University
601 College Street
Clarksville, Tennessee 37044

Dear President White:

In accordance with the International Standards for the Professional Practice of Internal Auditing (Standards), issued by the Institute of Internal Auditors (IIA), we implemented a Quality Assurance and Improvement Program for the Office of Internal Audit. As required by the Standards, this program must include periodic external reviews and internal self-assessments, as well as ongoing internal monitoring covering all aspects of the internal audit activity.

The *Standards* require an external quality assurance review performed every five years. Our previous external review occurred in the summer of 2013 and the next will be performed in fiscal year 2018. Our Quality Assurance and Improvement Program requires an internal review be performed between external reviews. Ongoing monitoring procedures of internal audit activities are performed as part of the policies and practices of our office.

Periodic self-assessments are designed to assess the audit activity's conformance with the internal audit charter, the IIAs Definition of Internal Auditing, *Standards* and the Code of Ethics and to assess the efficiency and effectiveness of internal audit in meeting the needs of its various stakeholders. The assessment will also include a follow up on the corrective actions to address the issue noted in the previous external review.

This letter is to inform you our periodic internal self-assessment was performed in May and June of 2016. The results of our assessment will indicate we overall generally conform to the internal audit charter, IIA's Definition of Internal Auditing, *Standards*, and Code of Ethics and if any opportunities for improvement were noted. A summary of the self-assessment checklist is attached.

 Please contact me at (931) 221-7466, should you have any questions regarding this review.

Sincerely,

Blayne M. Clements CIA, CFE, CRMA

CC: Mrs. Tammy Birchett, System-wide Chief Audit Executive

Austin Peay State University
Report on Quality Self-Assessment Review
June 24, 2016

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Restrictions on Report Use: *This report is intended solely for the internal use of the Tennessee Board of Regents and Austin Peay State University. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by Austin Peay State University, Office of Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public record.*

Austin Peay State University
Report on Quality Self-Assessment Review
June 24, 2016

EXECUTIVE SUMMARY

The Austin Peay State University, Office of Internal Audit, conducted a quality self-assessment of the internal audit activity during May and June 2016. The principal objective of the quality self-assessment was to determine the internal audit activity's conformity to The Institute of Internal Auditors' (IIA) *International Standards for the Professional Practice of Internal Auditing* (*Standards*), the *Definition of Internal Auditing* and the *Code of Ethics*.

The overall opinion is that the Austin Peay State University's internal audit activity generally conforms to The IIA's *Standards, Definition of Internal Auditing* and *Code of Ethics*. The internal audit activity is well-structured and progressive and audit management is endeavoring to provide useful audit tools and implement appropriate practices. For a detailed list of conformance to individual standards, please see Attachment A to the report.

As part of the quality assessment, the Office of Internal Audit prepared a self-study of conformance to the IIA requirements. The Office of Internal Audit also reviewed the risk analysis and audit planning processes, audit tools and methodologies, engagement and staff management processes and a sample of working papers and reports.

OBSERVATIONS

The concept of general conformance to the *IIA Standards* recognizes that there may still be room for improvement. Auditors strive for continuous improvement and Quality Assurance Reviews provide a natural process for identifying these opportunities. Recommendations noted should not undermine the overall conclusion. Among the opportunities noted in this assessment, the following opportunities stood out as most significant in relation to the *IIA Standards* and have the highest potential to improve the program.

1. Continue to use and enhance checklists to document the planning of the audit engagement.
2. Continue the implementation and improvement of data analysis and computer-aided audit techniques.
3. Continue to obtain professional education related to emerging and relevant IT risks.

REQUIREMENT FOR QUALITY ASSESSMENTS

The Office of Internal Audit is required by The *IIA Standards,* to have a quality assurance and improvement program, which includes periodic internal and external quality assessments and ongoing internal monitoring for conformance with the *Standards*.

Adherence to the *Standards* is essential for the professional practice of internal auditing. Within The *IIA Standards* are Attribute and Performance Standards. The IIA states that "Standards are the criteria by which the operations of an internal audit department are evaluated and measured. They are intended to represent the practice of internal auditing as it should be."

PROCEDURES PERFORMED

As part of the quality assessment, the Office of Internal Audit prepared a self-study of conformance to the IIA requirements. The Office of Internal Audit also reviewed the risk analysis and audit planning processes, audit tools and methodologies, engagement and staff management processes and a sample of working papers and reports.

OPINION AS TO CONFORMITY TO THE STANDARDS

The overall opinion is that the Austin Peay State University's internal audit activity generally conforms to The IIA's *Standards, Definition of Internal Auditing* and *Code of Ethics*. Efforts to conform to the spirit and intent of the *IIA Standards* are evident.

OBSERVATIONS

Standard 1220 – Due Professional Care – Partially Conforms

This standard requires internal audit to consider the probability of significant errors, fraud or non-compliance. Although significant errors, fraud or non-compliance are considered and documented in the creation of the annual audit plan, this consideration is not always documented at the individual audit level.

This standard also requires internal audit to have sufficient knowledge of key information technology (IT) risks and controls and available technology-based audit techniques to perform their assigned work. Currently internal audit is reliant on TBR System-wide Internal Audit to deploy an IT auditor to conduct IT-related engagements.

Corrective Action: The planning checklist, which is completed with each audit, has been revised to document the consideration of significant errors, fraud and non-compliance.

Improvements in the internal audit activity's effectiveness and efficiency can be gained through continued implementation and improvement of data analysis and computer-aided audit techniques, and through professional education to ensure the auditor remains aware of emerging and relevant IT risks.

ATTACHMENT A - CONFORMITY WITH THE STANDARDS

GC = Generally Conforms and means that IA has a charter, policies and procedures that are judged to meet the spirit and intent of the IIA Standards with some potential opportunities for improvement.

PC = Partially Conforms and means there are deficiencies in practice that are judged to deviate from the spirit and intent of the IIA Standards, but these deficiencies did not preclude IA from performing its responsibilities.

DNC = Does Not Conform and means deficiencies in practice are judged to be so significant as to seriously impair or preclude IA from performing adequately in all or in significant areas of its responsibilities.

NA = Not applicable Standard does not apply.

Attribute Standards	GC	PC	DNC	NA
1000 - Purpose, Authority and Responsibility	X			
1100 - Independence and Objectivity				
1110 Organizational Independence	X			
1120 Individual Objectivity	X			
1130 Impairments to Independence or Objectivity	X			
1200 - Proficiency and Due Professional Care				
1210 Proficiency	X			
1220 Due Professional Care		X		
1230 Continuing Professional Development	X			
1300 - Quality Assurance and Improvement Program				
1310 Quality Program Assessments	X			
1311 Internal Assessments	X			
1312 External Assessments	X			
1320 Reporting on the Quality Program	X			
1321 Use of "Conformity with the Standards"	X			
1322 Disclosure of Nonconformance				X
Performance Standards				
2000 - Managing the Internal Audit Activity				
2010 Planning	X			
2020 Communication and Approval	X			
2030 Resource Management	X			
2040 Policies and Procedures	X			
2050 Coordination	X			
2060 Reporting to the Board and Senior Management	X			
2070 External Service Providers	X			
2100 - Nature of Work				
2110 Governance	X			
2120 Risk Management	X			
2130 Control	X			
2200 - Engagement Planning				
2201 Planning Considerations	X			
2210 Engagement Objectives	X			
2220 Engagement Scope	X			
2230 Engagement Resource Allocation	X			
2240 Engagement Work Program	X			
2300 - Performing the Engagement				
2310 Identifying Information	X			
2320 Analysis and Evaluation	X			
2330 Documenting Information	X			
2340 Engagement Supervision	X			
2400 - Communicating Results				
2410 Criteria for Communication	X			
2420 Quality of Communications	X			
2421 Errors and Omissions	X			
2431 Engagement Disclosure of Non-compliance	X			
2440 Disseminating Results	X			
2450 Overall Opinions	X			
2500 - Monitoring Progress	X			
2600 - Management's Acceptance of Risks	X			

EAST TENNESSEE STATE UNIVERSITY

Office of Internal Audit
Report on Quality Self-Assessment Review
June 24, 2016

June 24, 2016

Dr. Brian Noland, President
East Tennessee State University
Johnson City, Tennessee 37614

Dear Dr. Noland:

This report covers a quality self-assessment review of the internal audit activity for the Fiscal Year 2016. Both internal and external quality assessments are required periodically in accordance with the Institute of Internal Auditors' (IIA) *International Standards for the Professional Practice of Internal Auditing.*

The current status of the recommendations made in the previous self-assessment review is located on page two through three of this report. In addition, the current observation is located on page three.

Sincerely,

Rebecca Lewis, CPA
Director, Internal Audit

East Tennessee State University
Report on Quality Self-Assessment Review
June 24, 2016

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Restrictions on Report Use: *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 East Tennessee State University, Office of Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public record.*

East Tennessee State University
Report on Quality Self-Assessment Review
June 24, 2016

EXECUTIVE SUMMARY

East Tennessee State University's (ETSU) Office of Internal Audit conducted a quality self-assessment of the internal audit activity during Fiscal Year 2016. The principal objective of the quality self-assessment was to determine the internal audit activity's conformity to The Institute of Internal Auditors' (IIA) *International Standards for the Professional Practice of Internal Auditing* (*Standards*), the *Definition of Internal Auditing* and the *Code of Ethics*.

The overall opinion is that ETSU's internal audit activity generally conforms to The IIA's *Standards, Definition of Internal Auditing* and *Code of Ethics*. The internal audit activity is well-structured and progressive and audit management is endeavoring to provide useful audit tools and implement appropriate practices. For a detailed list of conformance to individual standards, please see Attachment A to the report.

As part of the quality assessment, the Office of Internal Audit prepared a self-study of conformance to the IIA requirements.

OBSERVATION

The concept of general conformance to the *IIA Standards* recognizes that there may still be room for improvement. Auditors strive for continuous improvement and Quality Assurance Reviews provide a natural process for identifying these opportunities. This report contains one recommendation that should not undermine the overall conclusion. The following stands out as most significant in relation to the *IIA Standards* and have the highest potential to improve the program.

Standard 1220 – Due Professional Care – Generally Conforms
This Standard requires that the auditors exercise due professional care during an audit engagement. Part of due professional care includes the auditors' consideration of technology based audits and other data analysis. An increased knowledge and application of data analysis tools would improve the effectiveness of the internal audit activity.

REQUIREMENT FOR QUALITY ASSESSMENTS

The Office of Internal Audit is required by The *IIA Standards,* to have a quality assurance and improvement program, which includes periodic internal and external quality assessments and ongoing internal monitoring for conformance with the *Standards*. To better prepare for an external quality assessment, the internal audit activity should complete an internal self-assessment prior to undergoing the external assessment.

Adherence to the *Standards* is essential for the professional practice of internal auditing. Within The *IIA Standards* are Attribute and Performance Standards. The IIA states that "Standards are the criteria by which the operations of an internal audit department are evaluated and measured. They are intended to represent the practice of internal auditing as it should be."

PROCEDURES PERFORMED

As part of the quality assessment, the Office of Internal Audit prepared a self-study of conformance to the IIA requirements.

OPINION AS TO CONFORMITY TO THE STANDARDS

The overall opinion is that East Tennessee State University's internal audit activity generally conforms to The IIA's *Standards, Definition of Internal Auditing* and *Code of Ethics*. Efforts to conform to the spirit and intent of the *IIA Standards* are evident. The previous self-study was completed March 1, 2013 and contained several recommendations which have now been implemented. These recommendations were made to improve internal audit documentation related to the *Standards*. The current statuses of these recommendations are as follows:

- Annual independence statements are now completed annually by internal audit staff.
- Notification of Audit memorandums were revised to address management's responsibilities.
- A General Auditing and Completion Procedures audit program was developed and utilized for each audit.
- A planning memo was developed to ensure proper documentation exists regarding such things as auditor's objectivity and independence, information pertaining to the auditee, review of management's risk assessment, overall assessment of potential fraud, waste, and abuse risks, and special needs of the audit.

- Materiality Worksheets were developed and utilized when necessary.
- Fraud, Waste, and Abuse Questionnaires were developed and completed by management for audit engagements.
- A Fraud Risk Assessment Checklist was developed to document the auditor's initial assessment of fraud, waste, and abuse risks.
- Audit Checklist/Route Sheets are now utilized for each audit.
- Audit Evaluations are completed by the Internal Audit Director at the end of each engagement.
- A Client Satisfaction Survey is now sent to each auditee at the conclusion of the audit.

OBSERVATION

Standard 1220 – Due Professional Care – Generally Conforms

This Standard requires that the auditors exercise due professional care during an audit engagement. Part of due professional care includes the auditors' consideration of technology based audits and other data analysis. An increased knowledge and application of data analysis tools would improve the effectiveness of the internal audit activity.

ATTACHMENT A - CONFORMITY WITH THE STANDARDS

GC = Generally Conforms and means that IA has a charter, policies and procedures that are judged to meet the spirit and intent of the IIA Standards with some potential opportunities for improvement.

PC = Partially Conforms and means there are deficiencies in practice that are judged to deviate from the spirit and intent of the IIA Standards, but these deficiencies did not preclude IA from performing its responsibilities

DNC = Does Not Conform and means deficiencies in practice are judged to be so significant as to seriously impair or preclude IA from performing adequately in all or in significant areas of its responsibilities.

NA = Not applicable Standard does not apply.

Attribute Standards		GC	PC	DNC	NA
1000 - Purpose, Authority and Responsibility		X			
1100 - Independence and Objectivity					
1110	Organizational Independence	X			
1111	Direct Interaction with the Board	X			
1120	Individual Objectivity	X			
1130 – Impairments to Independence or Objectivity		X			
1200 - Proficiency and Due Professional Care					
1210	Proficiency	X			
1220	Due Professional Care	X			
1230	Continuing Professional Development	X			
1300 - Quality Assurance Improvement Program					
1310	Quality Program Assessments	X			
1311	Internal Assessments	X			
1312	External Assessments	X			
1320	Reporting on the Quality Program	X			
1321	Use of "Conformity with the Standards"	X			
1322	Disclosure of Noncompliance				X
Performance Standards					
2000 - Managing the Internal Audit Activity					
2010	Planning	X			
2020	Communication and Approval	X			
2030	Resource Management	X			
2040	Policies and Procedures	X			
2050	Coordination	X			
2060	Reporting to the Board and Senior Management	X			
2070	External Service Provider & Organizational Responsibility	X			
2100 - Nature of Work					
2110	Governance	X			
2120	Risk Management	X			
2130	Control	X			
2200 - Engagement Planning					
2201	Planning Considerations	X			
2210	Engagement Objectives	X			
2220	Engagement Scope	X			
2230	Engagement Resource Allocation	X			
2240	Engagement Work Program	X			
2300 - Performing the Engagement					
2310	Identifying Information	X			
2320	Analysis and Evaluation	X			
2330	Documenting Information	X			
2340	Engagement Supervision	X			
2400 - Communicating Results					
2410	Criteria for Communication	X			
2420	Quality of Communications	X			
2421	Errors and Omissions	X			
2440	Disseminating Results	X			
2430	Use of "Conformity with the Standards"	X			
2431	Engagement Disclosure of Noncompliance	X			
2450	Overall Opinions	X			
2500 - Monitoring Progress		X			
2600 - Management's Acceptance of Risks					X

MIDDLE TENNESSEE STATE UNIVERSITY

**Audit and Consulting Services
Report on Quality Self-Assessment Review
August 12, 2016**

Audit and Consulting Services
Middle Tennessee State University
Murfreesboro, TN 37132

**MIDDLE
TENNESSEE
STATE UNIVERSITY**

August 12, 2016

Dr. Sidney A. McPhee, President
Middle Tennessee State University
1301 East Main Street
Murfreesboro, TN 37132

and

Tammy Birchett, Chief Audit Executive
Tennessee Board of Regents
1415 Murfreesboro Road
Nashville, Tennessee 37217

Dear President McPhee and Ms. Birchett:

In accordance with the *International Standards for the Professional Practice of Internal Auditing (Standards)* issued by The Institute of Internal Auditors (IIA), as well as The IIA *Definition of Internal Auditing* and *Code of Ethics*, we initiated a Quality Assurance and Improvement Program for the Office of Audit and Consulting Services. As required by the *Standards*, this program must include periodic internal and external reviews and ongoing internal monitoring covering all aspects of the internal audit activity.

This report is to inform you of the results of a recent internal review, a self-assessment of our internal audit activities performed as part of the quality assurance program. The review was performed during August 2016 to determine if the internal audit activity is in conformance with The IIA requirements. The results of our review indicate we are generally in conformance with the *Standards*, *Definition of Internal Auditing* and *Code of Ethics*.

Ongoing monitoring procedures of internal audit activities are performed as part of the policies and practices of our office. Because the *Standards* require an external quality assurance review every five years, the next external quality assurance review should be performed in 2018.

Please contact me at (615) 898-2914 should you have any questions regarding this review.

Sincerely,

Brenda H. Burkhart

Brenda H. Burkhart, Director
Audit and Consulting Services

Executive Summary Report

INTRODUCTION

The Middle Tennessee State University (MTSU) Office of Audit and Consulting Services conducted a quality self-assessment of the internal audit activity in August 2016. The principal objective of the quality self-assessment was to determine the internal audit activity's conformity to The Institute of Internal Auditors' (IIA) *International Standards for the Professional Practice of Internal Auditing* (*Standards*), the *Definition of Internal Auditing* and the *Code of Ethics.*

REQUIREMENT FOR QUALITY ASSESSMENTS

The Office of Audit and Consulting Services at MTSU is required by The *IIA Standards* to have a quality assurance and improvement program which includes periodic internal and external quality assessments and ongoing internal monitoring for conformance with the *Standards*. To better prepare for an external quality assessment, the internal audit activity should complete an internal self-assessment prior to undergoing an external quality assessment.

Adherence to the *Standards* is essential for the professional practice of internal auditing. Within The *IIA Standards* are Attribute and Performance Standards. The IIA states that "Standards are the criteria by which the operations of an internal audit department are evaluated and measured. They are intended to represent the practice of internal auditing as it should be."

PROCEDURES PERFORMED

As part of the quality assessment, the Office of Audit and Consulting Services prepared a self-study of conformance to The IIA requirements. The Office of Audit and Consulting Services also reviewed the audit planning processes and staff management processes.

OPINION AS TO CONFORMITY TO THE STANDARDS

The overall opinion is that MTSU's internal audit activity generally conforms to The *IIA's Standards, Definition of Internal Auditing* and *Code of Ethics*. Efforts to conform to the spirit and intent of The *IIA Standards* are evident; therefore, the report has no observations or corrective actions. For the detailed list of conformance to individual standards, please see Attachment A – "Conformity with the *Standards*".

ATTACHMENT A - CONFORMITY WITH THE *STANDARDS*

GC = **Generally Conforms** and means that Internal Audit (IA) has a charter, policies and procedures that are judged to meet the spirit and intent of The *IIA Standards* with some potential opportunities for improvement.

PC = **Partially Conforms** and means there are deficiencies in practice that are judged to deviate from the spirit and intent of The *IIA Standards*, but these deficiencies did not preclude IA from performing its responsibilities

DNC = **Does Not Conform** and means deficiencies in practice are judged to be so significant as to seriously impair or preclude IA from performing adequately in all or in significant areas of its responsibilities.

NA = **Not applicable** Standard does not apply.

Attribute Standards	GC	PC	DNC	NA
1000 - Purpose, Authority and Responsibility	X			
1100 - Independence and Objectivity				
1110 Organizational Independence	X			
1111 Direct Interaction with the Board	X			
1120 Individual Objectivity	X			
1130 – Impairments to Independence or Objectivity	X			
1200 - Proficiency and Due Professional Care				
1210 Proficiency	X			
1220 Due Professional Care	X			
1230 Continuing Professional Development	X			
1300 - Quality Assurance Improvement Program				
1310 Quality Program Assessments	X			
1311 Internal Assessments	X			
1312 External Assessments	X			
1320 Reporting on the Quality Program	X			
1321 Use of "Conformity with the *Standards*"	X			
1322 Disclosure of Noncompliance				X
Performance Standards				
2000 - Managing the Internal Audit Activity				
2010 Planning	X			
2020 Communication and Approval	X			
2030 Resource Management	X			
2040 Policies and Procedures	X			
2050 Coordination	X			
2060 Reporting to the Board and Senior Management	X			
2070 External Service Provider & Organizational Responsibility				X
2100 - Nature of Work				
2110 Governance	X			
2120 Risk Management	X			
2130 Control	X			
2200 - Engagement Planning				
2201 Planning Considerations	X			
2210 Engagement Objectives	X			
2220 Engagement Scope	X			
2230 Engagement Resource Allocation	X			
2240 Engagement Work Program	X			
2300 - Performing the Engagement				
2310 Identifying Information	X			
2320 Analysis and Evaluation	X			
2330 Documenting Information	X			
2340 Engagement Supervision	X			
2400 - Communicating Results				
2410 Criteria for Communication	X			
2420 Quality of Communications	X			
2421 Errors and Omissions	X			
2430 Use of "Conformity with the *Standards*"	X			
2431 Engagement Disclosure of Noncompliance				X
2440 Disseminating Results	X			
2450 Overall Opinions	X			
2500 - Monitoring Progress	X			
2600 - Management's Acceptance of Risks	X			

Tennessee State University

Department of Internal Audit
Report on Quality Self-Assessment Review
June 22, 2016

June 23, 2016

Dr. Glenda Glover, President
Tennessee State University
3500 John A. Merritt Boulevard
Nashville, Tennessee 37209-1561

Dear President Glover:

Enclosed is the self-assessment quality review for the Department of Internal Audit, in accordance with the *International Standards for the Professional Practice of Internal Auditing,* issued by the Institute of Internal Auditors (IIA), as well as the IIA *Definition of Internal Auditing* and the *Code of Ethics.*

Sincerely,

Mike Batson, CPA

Tennessee State University
Report on Quality Self-Assessment Review
June 23, 2016

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Tennessee State University
Report on Quality Self-Assessment Review
June 23, 2016

EXECUTIVE SUMMARY

The Tennessee State University Department of Internal Audit, conducted a quality self-assessment of the internal audit activity during fiscal year 2016. The principal objective of the quality self-assessment was to determine the internal audit activity's conformity to The Institute of Internal Auditors' (IIA) *International Standards for the Professional Practice of Internal Auditing* (*Standards*), the *Definition of Internal Auditing* and the *Code of Ethics*.

The overall opinion is that the university's internal audit activity generally conforms to The IIA's *Standards, Definition of Internal Auditing* and *Code of Ethics*. The internal audit activity is well-structured and progressive and audit management is endeavoring to provide useful audit tools and implement appropriate practices. For a detailed list of conformance to individual standards, please see Attachment A to the report.

As part of the quality assessment, the Department of Internal Audit prepared a self-study of conformance to the IIA requirements.

The quality self-assessment review found that the Tennessee State University internal audit activity generally conforms, in all material respects, to a majority of the individual standards or elements of the *Code of Ethics.*

Definitions: According to The IIA *Quality Assessment Manual*, "Generally Conforms" means the evaluator has concluded that the relevant structures, policies, and procedures of the activity, as well as the processes by which they are applied, comply with the requirements of the individual Standard or element of the Code of Ethics in all material respects. Further, general conformance means that there is general conformity to a majority of the individual *Standards* or elements of the Code of Ethics and at least partial conformity to the others. "Partially Conforms" means the evaluator has concluded that the activity is making good-faith efforts to comply with the requirements of the individual Standard or element of the Code of Ethics, but falls short of achieving some major objectives. "Does Not Conform" means deficiencies in practice are judged to be so significant as to seriously impair or preclude the internal audit activity from performing adequately in all or in significant areas of its responsibilities.

REQUIREMENT FOR QUALITY ASSESSMENTS

The Department of Internal Audit is required by The *IIA Standards,* to have a quality assurance and improvement program, which includes periodic internal and external quality assessments and ongoing internal monitoring for conformance with the *Standards*. To better prepare for an external quality assessment, the internal audit activity should complete an internal self-assessment prior to undergoing an external quality assessment.

Adherence to the *Standards* is essential for the professional practice of internal auditing. Within The *IIA Standards* are Attribute and Performance Standards. The IIA states that "Standards are the criteria by which the operations of an internal audit department are evaluated and measured. They are intended to represent the practice of internal auditing as it should be."

PROCEDURES PERFORMED

As part of the quality assessment, the Department of Internal Audit prepared a self-study of conformance to the IIA requirements.

OPINION AS TO CONFORMITY TO THE STANDARDS

The overall opinion is that the university's internal audit activity generally conforms to The IIA's *Standards, Definition of Internal Auditing* and *Code of Ethics*. Efforts to conform to the spirit and intent of the *IIA Standards* are evident.

Tennessee State University
Report on Quality Self-Assessment Review
June 23, 2016

ATTACHMENT A - CONFORMITY WITH THE STANDARDS

GC = Generally Conforms and means that IA has a charter, policies and procedures that are judged to meet the spirit and intent of the IIA Standards with some potential opportunities for improvement.

PC = Partially Conforms and means there are deficiencies in practice that are judged to deviate from the spirit and intent of the IIA Standards, but these deficiencies did not preclude IA from performing its responsibilities

DNC = Does Not Conform and means deficiencies in practice are judged to be so significant as to seriously impair or preclude IA from performing adequately in all or in significant areas of its responsibilities.

NA = Not applicable Standard does not apply.

Attribute Standards	GC	PC	DNC	NA
1000 - Purpose, Authority and Responsibility	X			
1100 - Independence and Objectivity				
1110 Organizational Independence	X			
1111 Direct Interaction with the Board	X			
1120 Individual Objectivity	X			
1130 Impairments to Independence or Objectivity	X			
1200 - Proficiency and Due Professional Care				
1210 Proficiency	X			
1220 Due Professional Care	X			
1230 Continuing Professional Development	X			
1300 - Quality Assurance Improvement Program				
1310 Quality Program Assessments	X			
1311 Internal Assessments	X			
1312 External Assessments	X			
1320 Reporting on the Quality Program	X			
1321 Use of "Conformity with the *Standards*"	X			
1322 Disclosure of Noncompliance				X
Performance Standards				
2000 - Managing the Internal Audit Activity				
2010 Planning	X			
2020 Communication and Approval	X			
2030 Resource Management	X			
2040 Policies and Procedures	X			
2050 Coordination	X			
2060 Reporting to the Board and Senior Management	X			
2070 External Service Provider & Organizational Responsibility				X
2100 - Nature of Work				
2110 Governance	X			
2120 Risk Management	X			
2130 Control	X			
2200 - Engagement Planning				
2201 Planning Considerations	X			
2210 Engagement Objectives	X			
2220 Engagement Scope	X			
2230 Engagement Resource Allocation	X			
2240 Engagement Work Program	X			
2300 - Performing the Engagement				
2310 Identifying Information	X			
2320 Analysis and Evaluation	X			
2330 Documenting Information	X			
2340 Engagement Supervision	X			
2400 - Communicating Results				
2410 Criteria for Communication	X			
2420 Quality of Communications	X			
2421 Errors and Omissions				X
2430 Use of "*Conformity with the Standards*"	X			
2431 Engagement Disclosure of Noncompliance				X
2440 Disseminating Results	X			
2450 Overall Opinions	X			
2500 - Monitoring Progress	X			
2600 - Management's Acceptance of Risks	X			

TENNESSEE TECH UNIVERSITY

Office of Internal Audit
Report on Quality Self-Assessment Review
June 13, 2016

Office of Internal Audit
Box 5154 • Cookeville, TN 38505-0001 • (931) 372-3045

June 13, 2016

Dr. Phillip B. Oldham
President
Tennessee Tech University
Box 5007
Cookeville, TN 38505

Dear Dr. Oldham:

In accordance with the *International Standards for the Professional Practice of Internal Auditing* (*Standards*), issued by the Institute of Internal Auditors (IIA), as well as the IIA *Definition of Internal Auditing* and *Code of Ethics*, we implemented a Quality Assurance and Improvement Program for the Office of Internal Audit. As required by the *Standards*, this program must include periodic external reviews and internal self-assessments, as well as ongoing internal monitoring covering all aspects of the internal audit activity.

The *Standards* require an external quality assurance review be performed every five years. Our previous external review occurred in the summer of 2013, and the next will be performed in fiscal year 2018. Our Quality Assurance and Improvement Program requires an internal review be performed between external reviews. Ongoing monitoring procedures of internal audit activities are performed as part of the policies and practices of our office.

Periodic self-assessments are designed to assess the audit activity's conformance with the internal audit charter, the IIA's *Definition of Internal Auditing, Standards* and *Code of Ethics* and to assess the efficiency and effectiveness of internal audit in meeting the needs of its various stakeholders.

This letter is to inform you our periodic internal self-assessment was performed in May and June of 2016. The results of our assessment indicate we overall generally conform to the internal audit charter, IIA's *Definition of Internal Auditing, Standards*, and *Code of Ethics*. Any opportunities for improvement were noted. A summary of the self-assessment checklist is attached.

 Please contact me at (931) 372-3045, should you have any questions regarding this review.

Sincerely,

Deanna Metts

Tennessee Tech University
Report on Quality Self-Assessment Review
June 13, 2016

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Tennessee Tech University
Report on Quality Self-Assessment Review
June 13, 2016

EXECUTIVE SUMMARY

The Tennessee Tech University Office of Internal Audit conducted a quality self-assessment of the internal audit activity during May and June 2016. The principal objective of the quality self-assessment was to determine the internal audit activity's conformity to The Institute of Internal Auditors' (IIA) *International Standards for the Professional Practice of Internal Auditing* (*Standards*), the *Definition of Internal Auditing*, and the *Code of Ethics*.

The overall opinion is that Tennessee Tech University's internal audit activity generally conforms to The IIA's *Standards, Definition of Internal Auditing*, and *Code of Ethics*. The internal audit activity is well-structured and progressive, and audit management is endeavoring to provide useful audit tools and implement appropriate practices. For a detailed list of conformance to individual standards, please see Attachment A to the report.

As part of the quality assessment, the Office of Internal Audit prepared a self-study of conformance to the IIA requirements.

OBSERVATIONS

The concept of general conformance to the IIA *Standards* recognizes that there may still be room for improvement. Auditors strive for continuous improvement and Quality Assurance Reviews provide a natural process for identifying these opportunities. This report contains a recommendation that should not be considered to undermine the overall conclusion. The following opportunity is noted as having potential to improve the program in relation to the IIA *Standards*.

Standard 1220.A2 – Due Professional Care – Generally Conforms

> "In exercising due professional care, internal auditors must consider
> the use of technology-based audit and other data analysis techniques."

While Tennessee Tech University Internal Audit uses technology-based audit tools for data extraction and various other aspects of auditing and reviews, increased use of data analysis would provide Internal Audit with broader knowledge and coverage of university operations and better indications of areas vulnerable to fraud.

Tennessee Tech University
Report on Quality Self-Assessment Review
June 13, 2016

REPORT

REQUIREMENT FOR QUALITY ASSESSMENTS

The Office of Internal Audit is required by the IIA *Standards* to have a quality assurance and improvement program, which includes periodic internal and external quality assessments and ongoing internal monitoring for conformance with the *Standards*. To better prepare for an external quality assessment, the internal audit activity should complete an internal self-assessment prior to undergoing an external quality assessment.

Adherence to the *Standards* is essential for the professional practice of internal auditing. Within the IIA *Standards* are Attribute and Performance Standards. The IIA states that "Standards are the criteria by which the operations of an internal audit department are evaluated and measured. They are intended to represent the practice of internal auditing as it should be."

PROCEDURES PERFORMED

As part of the quality assessment, the Office of Internal Audit prepared a self-study of conformance to the IIA requirements.

OPINION AS TO CONFORMITY TO THE STANDARDS

The overall opinion is that Tennessee Tech University's internal audit activity generally conforms to the IIA's *Standards, Definition of Internal Auditing,* and *Code of Ethics.* Efforts to conform to the spirit and intent of the IIA *Standards* are evident.

OBSERVATIONS

The concept of general conformance to the IIA *Standards* recognizes that there may still be room for improvement. Auditors strive for continuous improvement and quality assurance reviews provide a natural process for identifying these opportunities. The following opportunity is noted as having potential to improve the program in relation to the IIA *Standards*.

Standard 1220.A2 – Due Professional Care – Generally Conforms

> "In exercising due professional care, internal auditors must consider
> the use of technology-based audit and other data analysis techniques."

While Tennessee Tech University Office of Internal Audit uses technology-based audit tools for data extraction and various other aspects of auditing and reviews, increased use of data analysis would provide Internal Audit with broader knowledge and coverage of university operations and better indications of areas vulnerable to fraud.

ATTACHMENT A - CONFORMITY WITH THE STANDARDS

GC = Generally Conforms and means that Internal Audit has a charter, policies and procedures that are judged to meet the spirit and intent of the IIA *Standards* with some potential opportunities for improvement.

PC = Partially Conforms and means there are deficiencies in practice that are judged to deviate from the spirit and intent of the IIA *Standards*, but these deficiencies did not preclude Internal Audit from performing its responsibilities

DNC = Does Not Conform and means deficiencies in practice are judged to be so significant as to seriously impair or preclude Internal Audit from performing adequately in all or in significant areas of its responsibilities.

NA = Not applicable and means *Standard* does not apply to Tennessee Tech University Internal Audit or compliance with these *Standards* is handled by the Tennessee Board of Regents System-wide Internal Audit Office.

Attribute Standards	GC	PC	DNC	NA
1000 - Purpose, Authority and Responsibility	X			
1100 - Independence and Objectivity				
1110 Organizational Independence	X			
1111 Direct Interaction with the Board				X
1120 Individual Objectivity	X			
1130 – Impairments to Independence or Objectivity	X			
1200 - Proficiency and Due Professional Care				
1210 Proficiency	X			
1220 Due Professional Care	X			
1230 Continuing Professional Development	X			
1300 - Quality Assurance Improvement Program				
1310 Quality Program Assessments	X			
1311 Internal Assessments	X			
1312 External Assessments				X
1320 Reporting on the Quality Program	X			
1321 Use of "Conformity with the *Standards*"	X			
1322 Disclosure of Noncompliance				X
Performance Standards				
2000 - Managing the Internal Audit Activity				
2010 Planning	X			
2020 Communication and Approval	X			
2030 Resource Management	X			
2040 Policies and Procedures	X			
2050 Coordination	X			
2060 Reporting to the Board and Senior Management	X			
2070 External Service Provider & Organizational Responsibility				X
2100 - Nature of Work				
2110 Governance	X			
2120 Risk Management	X			
2130 Control	X			
2200 - Engagement Planning				
2201 Planning Considerations	X			
2210 Engagement Objectives	X			
2220 Engagement Scope	X			
2230 Engagement Resource Allocation	X			
2240 Engagement Work Program	X			
2300 - Performing the Engagement				
2310 Identifying Information	X			
2320 Analysis and Evaluation	X			
2330 Documenting Information	X			
2340 Engagement Supervision	X			
2400 - Communicating Results				
2410 Criteria for Communication	X			
2420 Quality of Communications	X			
2421 Errors and Omissions	X			
2430 Use of "Conformity with the *Standards*"	X			
2431 Engagement Disclosure of Noncompliance				X
2440 Disseminating Results	X			
2450 Overall Opinions	X			
2500 - Monitoring Progress	X			
2600 - Management's Acceptance of Risks	X			

UNIVERSITY OF MEMPHIS

Office of Internal Audit and Consulting
Report on Quality Self-Assessment Review

June 21, 2016

MEMO

TO: Dr. M. David Rudd, President

            Tammy Gourley Birchett, Chief Audit Executive
            System-wide Internal Audit, Tennessee Board of Regents

                                        Byron Morgan

FROM: Byron Morgan, Chief Audit Executive

DATE: June 21, 2016

RE: Quality Self-Assessment Review

In accordance with the *International Standards for the Professional Practice of Internal Auditing (Standards)*, issued by the Institute of Internal Auditors (IIA), as well as the IIA *Definition of Internal Auditing* and *Code of Ethics*, we have a Quality Assurance and Improvement Program for the University of Memphis (UOM) Office of Internal Audit and Consulting. As required by the *Standards*, this program must include periodic internal and external reviews and ongoing internal monitoring covering all aspects of the internal audit activity.

This report is to inform you of the results of a recent internal review for UOM, a self-assessment of our internal audit activities performed as part of the quality assurance program. This was a review required by the Tennessee Board of Regents (TBR) System-Wide Internal Audit Office to be completed in FY2016. The review was performed during FY 2016 to determine if the UOM internal audit activity is in conformance with the IIA requirements. The results of our review indicate we are generally in conformance with the *Standards*, *Definition of Internal Auditing* and *Code of Ethics.*

Ongoing monitoring procedures of internal audit activities are performed as part of the policies and practices of the UOM Office of Internal Audit and Consulting. The *Standards* require an external quality assurance review every five years. The last review was in 2013. This was a TBR system-wide review and included an external review team on-site at UOM. The next external quality assurance review for UOM will be performed in 2018 and will be coordinated by the UOM Office of Internal Audit and Consulting and the UOM Board Audit Committee. Internal Audit Offices within Tennessee State Government entities are required to follow the *Standards* pursuant to TCA 4-3-304.

 Please contact me directly for any questions regarding this review or the requirements for UOM to comply with the *Standards* after the FOCUS Act becomes effective on July 1, 2016.

CC: Steve Lackey, Controller
Melanie Murry, University Counsel
Jeannie Smith, Assistant Vice-President Finance
David Zettergren, Vice-President Business and Finance

UNIVERSITY OF MEMPHIS

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Restrictions on Report Use: *This report is intended solely for the internal use of the Tennessee Board of Regents and the University of Memphis. 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 University of Memphis, Office of Internal Audit and Consulting and handled in accordance with institutional policies; however, this report is a matter of public record.*

UNIVERSITY OF MEMPHIS

EXECUTIVE SUMMARY

The University of Memphis, Office of Internal Audit and Consulting, conducted a quality self-assessment of the internal audit activity during FY 2016. The principal objective of the quality self-assessment was to determine the internal audit activity's conformity to The Institute of Internal Auditors' (IIA) *International Standards for the Professional Practice of Internal Auditing* (*Standards*), the *Definition of Internal Auditing* and the *Code of Ethics*.

The overall opinion is that the University of Memphis's internal audit activity generally conforms, to The IIA's *Standards, Definition of Internal Auditing* and *Code of Ethics*. The internal audit activity is well-structured and progressive and audit management is endeavoring to provide useful audit tools and implement appropriate practices. For a detailed list of conformance to individual standards, please see Attachment A to the report. As part of the quality assessment, the Office of Internal Audit and Consulting prepared a self-study of conformance to the IIA requirements.

REQUIREMENT FOR QUALITY ASSESSMENTS

The Office of Internal Audit and Consulting is required by The *IIA Standards,* to have a quality assurance and improvement program, which includes periodic internal and external quality assessments and ongoing internal monitoring for conformance with the *Standards*. To better prepare for an external quality assessment, the internal audit activity should complete an internal self-assessment prior to undergoing an external quality assessment.

Adherence to the *Standards* is essential for the professional practice of internal auditing. Within The *IIA Standards* are Attribute and Performance Standards. The IIA states that "Standards are the criteria by which the operations of an internal audit department are evaluated and measured. They are intended to represent the practice of internal auditing as it should be."

PROCEDURES PERFORMED

As part of the quality assessment, the Office of Internal Audit and Consulting prepared a self-study of conformance to the IIA requirements.

OPINION AS TO CONFORMITY TO THE STANDARDS

The overall opinion is that the University of Memphis's internal audit activity generally conforms, to The IIA's *Standards, Definition of Internal Auditing* and *Code of Ethics*. Efforts to conform to the spirit and intent of the *IIA Standards* are evident.

ATTACHMENT A - CONFORMITY WITH THE STANDARDS

GC = Generally Conforms and means that IA has a charter, policies and procedures that are judged to meet the spirit and intent of the IIA Standards with some potential opportunities for improvement.

PC = Partially Conforms and means there are deficiencies in practice that are judged to deviate from the spirit and intent of the IIA Standards, but these deficiencies did not preclude IA from performing its responsibilities

DNC = Does Not Conform and means deficiencies in practice are judged to be so significant as to seriously impair or preclude IA from performing adequately in all or in significant areas of its responsibilities.

NA = Not applicable Standard does not apply.

1. Attribute Standards

	GC	PC	DNC	NA
1000 Purpose, Authority and Responsibility (Charter)	x			
1100 Independence and Objectivity				
1110 Organizational Independence	x			
1111 Direct Interaction with the Board	x			
1120 Individual Objectivity	x			
1130 Impairments to Independence or Objectivity	x			
1200 Proficiency and Due Professional Care				
1210 Proficiency	x			
1220 Due Professional Care	x			
1230 Continuing Professional Development	x			
1300 Quality Assurance Improvement Program				
1310 Quality Program Assessments	x			
1311 Internal Assessments	x			
1312 External Assessments	x			
1320 Reporting on the Quality Program	x			
1321 Use of "Conducted in Accordance with Standards'	x			
1322 Disclosure of Noncompliance	x			

2. Performance Standards

	GC	PC	DNC	NA
2000 Managing the Internal Activity				
2010 Planning	x			
2020 Communication and Approval	x			
2030 Resource Management	x			
2040 Policies and Procedures	x			
2050 Coordination	x			
2060 Reporting to the Board and Senior Management	x			
2070 External Service Provider and Organizational Responsibility for Internal Auditing	x			x
2100 Nature of Work				
2110 Governance	x			
2120 Risk Management	x			
2130 Control	x			
2200 Engagement Planning				
2201 Planning Considerations	x			
2210 Engagement Objectives	x			
2220 Engagement Scope	x			
2230 Engagement Resource Allocation	x			
2240 Engagement Work Program	x			
2300 Performing the Engagement				
2310 Identifying Information	x			
2320 Analysis and Evaluation	x			
2330 Documenting Information	x			
2340 Engagement Supervision	x			
2400 Communicating Results				
2410 Criteria for Communication	x			
2420 Quality of Communications	x			
2421 Errors and Omissions	x			
2430 Use of Conducted in Conformance with the IPPF	x			
2431 Engagement Disclosure of Noncompliance with *Standards*	x			
2440 Disseminating Results	x			
2450 Overall Opinions	x			
2500 Monitoring Progress	x			
2600 Management's Acceptance of Risks	x			

Chattanooga State

Office of Internal Audit
Report on Quality Self-Assessment Review
June 2016

Internal Audit Department
4501 Amnicola Highway • Chattanooga, TN 37406
423.697.4400 • www.chattanoogastate.edu

CHATTANOOGA STATE
COMMUNITY COLLEGE

June 24, 2016

Dear Dr. Tydings:

In accordance with the *International Standards for the Professional Practice of Internal Auditing (Standards)*, issued by the Institute of Internal Auditors (IIA), as well as the IIA Definition of Internal Auditing and Code Ethics, we implemented a Quality Assurance and Improvement Program for the Office of Internal Audit. As required by the Standards, this program must include periodic external reviews and internal self-assessments, as well as ongoing internal monitoring covering all aspects of the internal audit activity.

The *Standards* require an external quality assurance review performed every five years. Our previous external review occurred in the summer of 2013 and the next will be performed in fiscal year 2018. Our Quality Assurance and Improvement Program requires an internal review be performed between external reviews. Ongoing monitoring procedures of internal audit activities are performed as part of the policies and practices of our office.

Periodic self-assessments are designed to assess the audit activity's conformance with the internal audit charter, the IIAs Definition of Internal Auditing, *Standards* and the Code of Ethics and to assess the efficiency and effectiveness of internal audit in meeting the needs of its various stakeholders. The assessment will also include a follow up on the corrective actions to address the issue noted in the previous external review.

This letter is to inform you our periodic internal self-assessment was performed in May and June of 2016. The results of our assessment will indicate we overall generally conform to the internal audit charter, IIA's Definition of Internal Auditing, *Standards*, and Code of Ethics and if any opportunities for improvement were noted. A summary of the self-assessment checklist is attached.

Please contact me should you have any questions regarding this review.

Sincerely,

Kimberly Clingan

Kimberly Clingan
Director, Internal Audit

Chattanooga State Community College
Report on Quality Self-Assessment Review
June 2016

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EXECUTIVE SUMMARY

The Chattanooga State Community College Office of Internal Audit, conducted a quality self-assessment of the internal audit activity during May and June 2016. The principal objective of the quality self-assessment was to determine the internal audit activity's conformity to The Institute of Internal Auditors' (IIA) *International Standards for the Professional Practice of Internal Auditing* (*Standards*), the *Definition of Internal Auditing* and the *Code of Ethics*.

The overall opinion is that the Chattanooga State Community College's internal audit activity generally conforms to The IIA's *Standards, Definition of Internal Auditing* and *Code of Ethics*. The internal audit activity is well-structured and progressive and audit management is endeavoring to provide useful audit tools and implement appropriate practices. For a detailed list of conformance to individual standards, please see Attachment A to the report.

As part of the quality assessment, the Office of Internal Audit prepared a self-study of conformance to the IIA requirements. The Office of Internal Audit also reviewed the risk analysis and audit planning processes, audit tools and methodologies, engagement and staff management processes and prior self-assessment recommendations.

OBSERVATIONS

The concept of general conformance to the *IIA Standards* recognizes that there may still be room for improvement. Auditors strive for continuous improvement and Quality Assurance Reviews provide a natural process for identifying these opportunities. This report contains recommendations that should not be taken collectively to undermine the overall conclusion. Among the opportunities noted in this report, the following stand out as most significant in relation to the *IIA Standards* and have the highest potential to improve the program.

Opportunity for Improvement:

1. *Standard 1200 – Proficiency and Due Professional Care* – Continue to implement and improve data analysis and computer-aided audit techniques

Achievements:
1. *Standard 1200 – Proficiency and Due Professional Care* – An Information Technology Governance and a Disaster Recovery Plan Audit was completed in August 2013 and July 2014, respectively.
2. *Standard 1200 – Proficiency and Due Professional Care* – Each year an information technology audit topic continuing education event is attended.

REQUIREMENT FOR QUALITY ASSESSMENTS

The Office of Internal Audit is required by The *IIA Standards,* to have a quality assurance and improvement program, which includes periodic internal and external quality assessments and ongoing internal monitoring for conformance with the *Standards*. To better prepare for an external quality assessment, the internal audit activity should complete an internal self-assessment prior to undergoing an external quality assessment.

Adherence to the *Standards* is essential for the professional practice of internal auditing. Within The *IIA Standards* are Attribute and Performance Standards. The IIA states that "Standards are the criteria by which the operations of an internal audit department are evaluated and measured. They are intended to represent the practice of internal auditing as it should be."

PROCEDURES PERFORMED

As part of the quality assessment, the Office of Internal Audit prepared a self-study of conformance to the IIA requirements. The Office of Internal Audit also reviewed the risk analysis and audit planning processes, audit tools and methodologies, engagement and staff management processes, and prior self-assessment recommendations.

OPINION AS TO CONFORMITY TO THE STANDARDS

The overall opinion is that the Chattanooga State Community College's internal audit activity generally conforms to The IIA's *Standards, Definition of Internal Auditing* and *Code of Ethics*. The internal audit activity is well-structured and progressive and audit management is endeavoring to provide useful audit tools and implement appropriate practices.

Efforts to conform to the spirit and intent of the *IIA Standards* are evident by the completion of the February 2013 self-assessment recommendations. The previously reported observations concerned the lack of the capability to perform certain information technology audits and completion of an assessment of information technology governance. The Office of Internal Audit completed an Information Technology Governance Audit in August 2013, a Disaster Recovery Plan Audit in July 2014, and obtained information technology audit continuing education each year. Additionally, an Information Systems Auditor was employed by the Tennessee Board of Regents Office of System-wide Internal Audit in July 2013, which provides the college with additional information technology audit resources.

For a detailed list of conformance to individual standards, please see Attachment A to the report.

OBSERVATIONS

Standard 1200 – Proficiency and Due Professional Care – Generally Conforms

This Standard requires that the internal audit activity perform engagements with proficiency and due professional care by possessing the knowledge, skills, and other competencies to perform its responsibilities by applying the care and skill expected by a reasonably prudent and competent auditor. The Office of Internal Audit consists of knowledgeable staff which collectively possess the required skills and competencies to complete their responsibilities. However, with the developing reliance on technology throughout the campus an increase in the use of data analysis and computer-aided audit techniques would improve the effectiveness of the internal audit activity.

The office of Internal Audit will continue to implement and improve data analysis and computer-aided audit techniques by obtaining continuing education on these techniques and cost effective data analysis software.

ATTACHMENT A - CONFORMITY WITH THE STANDARDS

GC = Generally Conforms and means that IA has a charter, policies and procedures that are judged to meet the spirit and intent of the IIA Standards with some potential opportunities for improvement.

PC = Partially Conforms and means there are deficiencies in practice that are judged to deviate from the spirit and intent of the IIA Standards, but these deficiencies did not preclude IA from performing its responsibilities

DNC = Does Not Conform and means deficiencies in practice are judged to be so significant as to seriously impair or preclude IA from performing adequately in all or in significant areas of its responsibilities.

NA = Not applicable Standard does not apply.

Attribute Standards	GC	PC	DNC	NA
1000 - Purpose, Authority and Responsibility	X			
1100 - Independence and Objectivity				
1110 Organizational Independence	X			
1111 Direct Interaction with the Board	X			
1120 Individual Objectivity	X			
1130 – Impairments to Independence or Objectivity	X			
1200 - Proficiency and Due Professional Care				
1210 Proficiency	X			
1220 Due Professional Care	X			
1230 Continuing Professional Development	X			
1300 - Quality Assurance Improvement Program				
1310 Quality Program Assessments	X			
1311 Internal Assessments	X			
1312 External Assessments	X			
1320 Reporting on the Quality Program	X			
1321 Use of "Conformity with the *Standards*"	X			
1322 Disclosure of Noncompliance	X			
Performance Standards				
2000 - Managing the Internal Audit Activity				
2010 Planning	X			
2020 Communication and Approval	X			
2030 Resource Management	X			
2040 Policies and Procedures	X			
2050 Coordination	X			
2060 Reporting to the Board and Senior Management	X			
2070 External Service Provider & Organizational Responsibility				X
2100 - Nature of Work				
2110 Governance	X			
2120 Risk Management	X			
2130 Control	X			
2200 - Engagement Planning				
2201 Planning Considerations	X			
2210 Engagement Objectives	X			
2220 Engagement Scope	X			
2230 Engagement Resource Allocation	X			
2240 Engagement Work Program	X			
2300 - Performing the Engagement				
2310 Identifying Information	X			
2320 Analysis and Evaluation	X			
2330 Documenting Information	X			
2340 Engagement Supervision	X			
2400 - Communicating Results				
2410 Criteria for Communication	X			
2420 Quality of Communications	X			
2421 Errors and Omissions	X			
2440 Disseminating Results	X			
2430 Use of "Conformity with the *Standards*"	X			
2431 Engagement Disclosure of Noncompliance	X			
2450 Overall Opinions	X			
2500 - Monitoring Progress	X			
2600 - Management's Acceptance of Risks	X			

CLEVELAND STATE COMMUNITY COLLEGE

Office of Internal Audit
Report on Quality Self-Assessment Review
June 2016

June 24, 2016

William Seymour, President
Cleveland State Community College
Cleveland, TN 37320
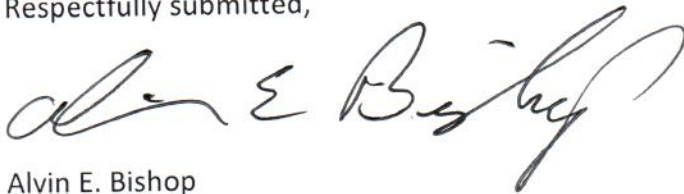
Dear President Seymour:

This report covers a Quality Assurance Review of the Department of Internal Audit as of June 2016 as required by the IIA standards of the Institute of Internal Auditors. The audit included such tests of the appropriate records and other auditing procedures as considered necessary in the circumstances.

There was one recommendation resulting from this review.

The Standards require the review be validated by an external quality assurance review every five years.

Respectfully submitted,

Alvin E. Bishop
Director of Internal Audit

3535 Adkisson Drive • P.O. Box 3570 • Cleveland, TN 37320-3570
(423) 472-7141 • (800) 604-2722
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Cleveland State Community College
Report on Quality Self-Assessment Review
June 2016

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Cleveland State Community College
Report on Quality Self-Assessment Review
June 2016

EXECUTIVE SUMMARY

The Cleveland State Community College, Office of Internal Audit, conducted a quality self-assessment of the internal audit activity during June 2016. The principal objective of the quality self-assessment was to determine the internal audit activity's conformity to The Institute of Internal Auditors' (IIA) *International Standards for the Professional Practice of Internal Auditing (Standards)*, the *Definition of Internal Auditing* and the *Code of Ethics*.

The overall opinion is that the Cleveland State Community College's internal audit activity generally conforms, to The IIA's *Standards, Definition of Internal Auditing* and *Code of Ethics*. The internal audit activity is well-structured and progressive and audit management is endeavoring to provide useful audit tools and implement appropriate practices. For a detailed list of conformance to individual standards, please see Attachment A to the report.

As part of the quality assessment, the Office of Internal Audit prepared a self-study of conformance to the IIA requirements. The Office of Internal Audit also reviewed the risk analysis and audit planning processes, audit tools and methodologies, engagement management processes.

OBSERVATIONS

The concept of general conformance to the *IIA Standards* recognizes that there may still be room for improvement. Auditors strive for continuous improvement and Quality Assurance Reviews provide a natural process for identifying these opportunities. This report contains recommendations that should not be taken collectively to undermine the overall conclusion. Among the opportunities noted in this report, the following stand out as most significant in relation to the *IIA Standards* and have the highest potential to improve the program.

    1. Standard 1200 – Proficiency and Due Professional Care – Generally Conforms
This Standard requires that the Internal Audit in exercising due professional care internal auditors must consider the use of technology-based audit and other data analysis techniques. Internal Audit will consider ways to use data analysis techniques thru the use of Excel and other data analysis software.

REQUIREMENT FOR QUALITY ASSESSMENTS

The Office of Internal Audit is required by The *IIA Standards,* to have a quality assurance and improvement program, which includes periodic internal and external quality assessments and ongoing internal monitoring for conformance with the *Standards*. To better prepare for an external quality assessment, the internal audit activity should complete an internal self-assessment prior to undergoing an external quality assessment.

Adherence to the *Standards* is essential for the professional practice of internal auditing. Within The *IIA Standards* are Attribute and Performance Standards. The IIA states that "Standards are the criteria by which the operations of an internal audit department are evaluated and measured. They are intended to represent the practice of internal auditing as it should be."

PROCEDURES PERFORMED

As part of the quality assessment, the Office of Internal Audit prepared a self-study of conformance to the IIA requirements. The Office of Internal Audit also reviewed the risk analysis and audit planning processes, audit tools and methodologies, engagement management processes.

OPINION AS TO CONFORMITY TO THE STANDARDS

The overall opinion is that the Cleveland State Community College's internal audit activity generally conforms, to The IIA's *Standards, Definition of Internal Auditing* and *Code of Ethics*. Efforts to conform to the spirit and intent of the *IIA Standards* are evident. *Since the last in Quality Self-Assessment the Internal Audit Department has obtained IT audit Training as possible each year.*

OBSERVATIONS

Standard 1200 – Proficiency and Due Professional Care – Generally Conforms

This Standard requires that the Internal Audit in exercising due professional care by must considering the use of technology-based audit and other data analysis techniques. *Internal Audit will consider ways to use data analysis techniques thru the use of Excel and other data analysis software.*

ATTACHMENT A - CONFORMITY WITH THE STANDARDS

GC = Generally Conforms and means that IA has a charter, policies and procedures that are judged to meet the spirit and intent of the IIA Standards with some potential opportunities for improvement.

PC = Partially Conforms and means there are deficiencies in practice that are judged to deviate from the spirit and intent of the IIA Standards, but these deficiencies did not preclude IA from performing its responsibilities

DNC = Does Not Conform and means deficiencies in practice are judged to be so significant as to seriously impair or preclude IA from performing adequately in all or in significant areas of its responsibilities.

NA = Not applicable Standard does not apply.

Attribute Standards		GC	PC	DNC	NA
1000 - Purpose, Authority and Responsibility		X			
1100 - Independence and Objectivity					
1110	Organizational Independence	X			
1111	Direct Interaction with the Board	X			
1120	Individual Objectivity	X			
1130 – Impairments to Independence or Objectivity		X			
1200 - Proficiency and Due Professional Care					
1210	Proficiency	X			
1220	Due Professional Care	X			
1230	Continuing Professional Development	X			
1300 - Quality Assurance Improvement Program					
1310	Quality Program Assessments	X			
1311	Internal Assessments	X			
1312	External Assessments	X			
1320	Reporting on the Quality Program	X			
1321	Use of "Conformity with the Standards"	X			
1322	Disclosure of Noncompliance	X			
Performance Standards					
2000 - Managing the Internal Audit Activity					
2010	Planning	X			
2020	Communication and Approval	X			
2030	Resource Management	X			
2040	Policies and Procedures	X			
2050	Coordination	X			
2060	Reporting to the Board and Senior Management	X			
2070	External Service Provider & Organizational Responsibility				X
2100 - Nature of Work					
2110	Governance	X			
2120	Risk Management	X			
2130	Control	X			
2200 - Engagement Planning					
2201	Planning Considerations	X			
2210	Engagement Objectives	X			
2220	Engagement Scope	X			
2230	Engagement Resource Allocation	X			
2240	Engagement Work Program	X			
2300 - Performing the Engagement					
2310	Identifying Information	X			
2320	Analysis and Evaluation	X			
2330	Documenting Information	X			
2340	Engagement Supervision	X			
2400 - Communicating Results					
2410	Criteria for Communication	X			
2420	Quality of Communications	X			
2421	Errors and Omissions	X			
2440	Disseminating Results	X			
2430	Use of "Conformity with the Standards"	X			
2431	Engagement Disclosure of Noncompliance	X			
2500 - Monitoring Progress		X			
2600 - Management's Acceptance of Risks		X			

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COLUMBIA STATE COMMUNITY COLLEGE

Office of Internal Audit
Report on Quality Self-Assessment Review
June 2016

Internal Audit Department
1665 Hampshire Pike ● Columbia, TN 38401
931.540.2722 ● www.ColumbiaState.edu

June 8, 2016

Dr. Smith,

Internal Audit has completed an internal quality assessment (QAIR) of the Internal Audit department as required periodically by the Institute of Internal Auditors' *International Standard for the Professional Practice of Internal Auditing* (the IIA *Standards*). The objectives of the QAIR were:

1. To assess conformance to the IIA *Standards*
2. To assess the effectiveness and efficiency of the Internal Audit activity in providing services to the institution; and
3. To identify opportunities for improvement the Internal Audit program at Columbia State.

The overall opinion is that the Internal Audit office generally conforms to the IIA *Standards*. Opportunities for improvement that will enhance conformance to the Standards and improve the efficiency and effectiveness of Columbia State's internal audit program are noted and described further in the report.

Sincerely,

Erica Y Smith

Erica V. Smith, CPA
Internal Audit Director

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EXECUTIVE SUMMARY

Columbia State's, Office of Internal Audit, conducted a quality self-assessment of the internal audit activity during June 2016. The principal objective of the quality self-assessment was to determine the internal audit activity's conformity to The Institute of Internal Auditors' (The IIA) *International Standards for the Professional Practice of Internal Auditing* (*Standards*), the *Definition of Internal Auditing* and the *Code of Ethics*.

The overall opinion is that Columbia State's internal audit activity generally conforms to The IIA's *Standards, Definition of Internal Auditing,* and *Code of Ethics*. The internal audit activity is well-structured and progressive, and audit management is endeavoring to provide useful audit tools and implement appropriate practices. For a detailed list of conformance to individual standards, please see *Attachment A - Conformity With The Standards*.

As part of the quality assessment, the Office of Internal Audit conducted an internal audit awareness survey with campus stakeholders, and prepared a self-study of conformance to the IIA requirements.

OBSERVATIONS

The concept of general conformance to the IIA *Standards* recognizes that there may still be room for improvement. Auditors strive for continuous improvement and Quality Assurance Reviews provide a natural process for identifying these opportunities. This report contains a number of recommendations that should not be taken collectively to undermine the overall conclusion. Among the opportunities noted in this report, the following stand out as most significant in relation to the IIA Standards and/or have the highest potential to improve the program.

1. Continue the implementation and improvement of data analysis and computer-aided audit techniques.
2. Consistently use checklists during the audit engagement.
3. Obtain a better understanding of the institution's governance process, and the institution's ethics objectives, programs, and activities.
4. Improve the timeliness of engagement communication.

REQUIREMENT FOR QUALITY ASSESSMENTS

The Office of Internal Audit is required by The IIA *Standards,* to have a quality assurance and improvement program, which includes periodic internal and external quality assessments, and ongoing internal monitoring for conformance with the *Standards*.

Adherence to the *Standards* is essential for the professional practice of internal auditing. Within The IIA *Standards* are Attribute and Performance Standards. The IIA states that "Standards are the criteria by which the operations of an internal audit department are evaluated and measured. They are intended to represent the practice of internal auditing as it should be."

PROCEDURES PERFORMED

As part of the quality assessment, the Office of Internal Audit prepared a self-study of conformance to the IIA requirements. The Office of Internal Audit conducted an internal audit awareness survey with campus stakeholders, and prepared a self-study of conformance to the IIA requirements. The Office of Internal Audit also reviewed the risk analysis and audit planning processes, audit tools and methodologies, and engagement process.

OPINION AS TO CONFORMITY TO THE STANDARDS

The overall opinion is that Columbia State's internal audit activity generally conforms to The IIA's *Standards, Definition of Internal Auditing,* and *Code of Ethics*. The internal audit activity is well-structured and progressive, and audit management is endeavoring to provide useful audit tools and implement appropriate practices.

OBSERVATIONS

Standard 1100 – Independence and Objectivity – Generally Conforms

This Standard requires that the internal audit activity be independent and the internal auditor be objective in performing their work. The Internal Auditor reports directly to the President of Columbia State and holds a dual reporting responsibility to the Tennessee Board of Regents (TBR) Audit Committee through the TBR System-wide Chief Audit Executive.   These reporting relationships are outlined in the Internal Audit Charter, in the TBR System-wide Internal Audit Manual, and on the Columbia State

Internal Audit website. In order to gain exposure to the TBR Audit Committee, the internal auditor periodically attends TBR Board and TBR Audit Committee meetings.

Standard 1200 – Proficiency and Due Professional Care – Generally Conforms

An element of this Standard states "Internal Auditors must have sufficient knowledge of key information technology (IT) risks and controls and available technology-based audit techniques to perform their assigned work." Columbia State's internal audit activity consists of one auditor, and is reliant on TBR System-wide Internal Audit to deploy an IT auditor to conduct IT-related engagements. The institution's auditor incorporates IT related continuing professional education, and communicates with the TBR IT auditor when IT related risks are identified during engagement planning. Improvements in the internal audit activity's effectiveness and efficiency can be gained through continued implementation and improvement of data analysis and computer-aided audit techniques, and through continued professional education to ensure the auditor remains aware of emerging and relevant IT risks.

Standard 1300 – Quality Assurance Improvement Program and Standard 2300 – Performing the Engagement – Supervision – Generally Conforms

Both internal and external assessments are required under Standard 1300, and internal assessments must include ongoing monitoring as well as periodic reviews performed through self-assessment. Ongoing monitoring is achieved through "the day-to-day supervision, review and measurement of the internal audit activity." As a one-person department, conformance with this standard is difficult considering audit work is not reviewed by a second person. Checklists and software engagement review options are used to compensate for the lack of a second reviewer, however the checklists were not used consistently and successful reviews are dependent upon the auditor's knowledge of work paper and review techniques. The internal audit activity could be strengthened through training on proper work paper and review techniques, and through the consistent use of checklists.

Standard 2000 – Managing the Internal Audit Activity – Generally Conforms

This Standard encompasses planning, communication of audit plans, and resource management. The internal audit office involves management in the annual audit planning process and provides the President with bi-monthly updates on the progress of the annual plan. An increased understanding of governance during the planning

phase, and a more thorough assessment of the institution's ethics' objectives, programs, and activities would improve the effectiveness of the internal audit activity.

Standard 2400 – Communicating Results – Generally Conforms

The audit reports have a consistency established through TBR System-wide Internal Audit templates. Engagement feedback reflects that management's opinion of the accuracy and objectiveness of audit reports is high. However, feedback reflected that improvements in timeliness of communication would be beneficial to stakeholders.

Standard 2500 – Monitoring Progress – Generally Conforms

This Standard requires internal audit to "establish and maintain a system to monitor the disposition of results communicated to management". The internal auditor communicates engagement results as either findings, recommendations, or observations. Findings and recommendations require management to develop an action plan and implementation timeline. The auditor monitors management conformance with finding and recommendation action plans by monitoring engagement outcomes and through follow-up engagements. The status of engagement outcomes are communicated to Columbia State's Executive Leadership bi-annually, and the outcomes from follow-up engagements are reported to management and the TBR Audit Committee.

ATTACHMENT A - CONFORMITY WITH THE STANDARDS

Attribute Standards	GC	PC	DNC	NA
1000 - Purpose, Authority and Responsibility	X			
1100 - Independence and Objectivity				
1110 Organizational Independence	X			
1111 Direct Interaction with the Board	X			
1120 Individual Objectivity	X			
1130 – Impairments to Independence or Objectivity	X			
1200 - Proficiency and Due Professional Care				
1210 Proficiency	X			
1220 Due Professional Care	X			
1230 Continuing Professional Development	X			
1300 - Quality Assurance Improvement Program				
1310 Quality Program Assessments	X			
1311 Internal Assessments	X			
1312 External Assessments				X
1320 Reporting on the Quality Program	X			
1321 Use of "Conforms with the *Standards*"	X			
1322 Disclosure of Noncompliance				X
Performance Standards				
2000 - Managing the Internal Audit Activity				
2010 Planning	X			
2020 Communication and Approval	X			
2030 Resource Management	X			
2040 Policies and Procedures	X			
2050 Coordination	X			
2060 Reporting to the Board and Senior Management	X			
2070 External Service Provider and Organizational Responsibility				X
2100 - Nature of Work				
2110 Governance		X		
2120 Risk Management	X			
2130 Control	X			
2200 - Engagement Planning				
2201 Planning Considerations	X			
2210 Engagement Objectives	X			
2220 Engagement Scope	X			
2230 Engagement Resource Allocation	X			
2240 Engagement Work Program	X			
2300 - Performing the Engagement				
2310 Identifying Information	X			
2320 Analysis and Evaluation	X			
2330 Documenting Information	X			
2340 Engagement Supervision		X		
2400 - Communicating Results				
2410 Criteria for Communication	X			
2420 Quality of Communications	X			
2421 Errors and Omissions	X			
2430 Use of "Conforms with the *Standards*"	X			
2431 Engagement Disclosure of Noncompliance				X
2440 Disseminating Results	X			
2450 Overall Opinions	X			
2500 - Monitoring Progress	X			
2600 - Management's Acceptance of Risks				X

GC = Generally Conforms and means that IA has a charter, policies and procedures that are judged to meet the spirit and intent of the IIA *Standards* with some potential opportunities for improvement.

PC = Partially Conforms and means there are deficiencies in practice that are judged to deviate from the spirit and intent of the IIA *Standards*, but these deficiencies did not preclude IA from performing its responsibilities.

DNC = Does Not Conform and means deficiencies in practice are judged to be so significant as to seriously impair or preclude IA from performing adequately in all or in significant areas of its responsibilities.

NA = Not applicable Standard does not apply.

Dyersburg State
Community College
www.dscc.edu

Department of Internal Audit
1510 Lake Road, Dyersburg, TN 38024
Telephone (731) 286-3237
Fax (731) 288-7782

DYERSBURG STATE COMMUNITY COLLEGE

Office of Internal Audit
Report on Quality Self-Assessment Review
June 24, 2016

Dyersburg State Community College
www.dscc.edu

Department of Internal Audit
1510 Lake Road, Dyersburg, TN 38024
Telephone (731) 286-3237
Fax (731) 288-7782

June 24, 2016

Dr. Karen A. Bowyer, President
Dyersburg State Community College
1510 Lake Road
Dyersburg, TN 38024

Dear Dr. Bowyer:

In accordance with the International Standards for the Professional Practice of Internal Auditing (Standards), issued by the Institute of Internal Auditors (IIA), as well as the IIA Definition of Internal Auditing and Code Ethics, we implemented a Quality Assurance and Improvement Program for the Office of Internal Audit. As required by the Standards, this program must include periodic external reviews and internal self-assessments, as well as ongoing internal monitoring covering all aspects of the internal audit activity.

The *Standards* require an external quality assurance review performed every five years. Our previous external review occurred in the summer of 2013 and the next will be performed in fiscal year 2018. Our Quality Assurance and Improvement Program requires an internal review be performed between external reviews. Ongoing monitoring procedures of internal audit activities are performed as part of the policies and practices of our office.

Periodic self-assessments are designed to assess the audit activity's conformance with the internal audit charter, the IIAs Definition of Internal Auditing, *Standards* and the Code of Ethics and to assess the efficiency and effectiveness of internal audit in meeting the needs of its various stakeholders. The assessment will also include a follow up on the corrective actions to address the issues noted in the previous external review.

This letter is to inform you our periodic internal self-assessment was performed in May and June of 2016. The results of the assessment will indicate we overall generally conform to the internal audit charter, IIA's Definition of Internal Auditing, *Standards*, and Code of Ethics and if any opportunities for improvement were noted. A summary of the self-assessment checklist is attached.

Please contact me at extension 3237 if you have any questions or comments regarding this audit.

Sincerely,

Sandra Pruett, CPA, CIA
Director of Internal Audit

cc: Ms. Tammy Gourley

Dyersburg State Community College
Report on Quality Self-Assessment Review
June 24, 2016

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Restrictions on Report Use: *This report is intended solely for the internal use of the Tennessee Board of Regents and Columbia State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by Columbia State Community College, Office of Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public record.*

Dyersburg State Community College
Report on Quality Self-Assessment Review
June 24, 2016
EXECUTIVE SUMMARY

The Dyersburg State Community College, Office of Internal Audit, conducted a quality self-assessment of the internal audit activity during May and June of 2016. The principal objective of the quality self-assessment was to determine the internal audit activity's conformity to The Institute of Internal Auditors' (IIA) *International Standards for the Professional Practice of Internal Auditing* (*Standards*), the *Definition of Internal Auditing* and the *Code of Ethics*.

The overall opinion is that the Dyersburg State Community College's internal audit activity generally conforms to The IIA's *Standards, Definition of Internal Auditing* and *Code of Ethics*. The internal audit activity is well-structured and progressive and audit management is endeavoring to provide useful audit tools and implement appropriate practices. For a detailed list of conformance to individual standards, please see Attachment A to the report.

As part of the quality assessment, the Office of Internal Audit prepared a self-study of conformance to the IIA requirements. The Office of Internal Audit also reviewed the risk analysis and audit planning processes, audit tools and methodologies, engagement and staff management processes and a sample of working papers and reports.

OBSERVATIONS

The concept of general conformance to the *IIA Standards* recognizes that there may still be room for improvement. Auditors strive for continuous improvement and Quality Assurance Reviews provide a natural process for identifying these opportunities. This report contains a number of recommendations that should not be taken collectively to undermine the overall conclusion. Among the opportunities noted in this report, the following stand out as most significant in relation to the *IIA Standards* and have the highest potential to improve the program.

1. IIA Standard 1220.A2 – Due Professional Care - In exercising due professional care, internal auditors must consider the use of technology-based audit and other data analysis techniques.

2. IIA Standard 2210 – Engagement Objectives - Objectives must be established for each engagement.

REQUIREMENT FOR QUALITY ASSESSMENTS

The Office of Internal Audit is required by The *IIA Standards,* to have a quality assurance and improvement program, which includes periodic internal and external quality assessments and ongoing internal monitoring for conformance with the *Standards*. To better prepare for an external quality assessment, the internal audit activity should complete an internal self-assessment prior to undergoing an external quality assessment.

Adherence to the *Standards* is essential for the professional practice of internal auditing. Within The *IIA Standards* are Attribute and Performance Standards. The IIA states that "Standards are the criteria by which the operations of an internal audit department are evaluated and measured. They are intended to represent the practice of internal auditing as it should be."

PROCEDURES PERFORMED

As part of the quality assessment, the Office of Internal Audit prepared a self-study of conformance to the IIA requirements. The Office of Internal Audit also reviewed the risk analysis and audit planning processes, audit tools and methodologies, engagement and staff management processes and a sample of working papers and reports.

OPINION AS TO CONFORMITY TO THE STANDARDS

The overall opinion is that the Dyersburg State Community College's internal audit activity generally conforms to The IIA's *Standards, Definition of Internal Auditing* and *Code of Ethics*. Efforts to conform to the spirit and intent of the *IIA Standards* are evident. Dyersburg State Community College's Director of Internal Audit was hired in 2014 and was not part of the last external assessment performed in 2013.

OBSERVATIONS

1. **Standard 1220.A2 – Due Professional Care - In exercising due professional care, internal auditors must consider the use of technology-based audit and other data analysis techniques.**

   Recommendation: Internal auditors should strive to make use of any available computer aided audit tools to provide for a more effective basis for audit conclusions. Data analysis can be used to test a wider range of a given population and can be more effective than the limited sample size testing normally used in audit engagements. More use of these tools is strongly advised in all audit engagements.

2. **IIA Standard 2210 – Engagement Objectives - Objectives must be established for each engagement.**

   Internal auditors must conduct a preliminary assessment of the risks relevant to the activity under review. Engagement objectives must reflect the results of this assessment.

   Recommendation: Internal audit should perform a preliminary assessment of risks and develop objectives for every engagement, ensuring the preliminary risk assessment results are reflected in the objectives and are documented in the working papers. This assessment should include an evaluation of the adequacy of management's criteria for determining if objectives and goals are being accomplished.

ATTACHMENT A - CONFORMITY WITH THE STANDARDS

GC = Generally Conforms and means that IA has a charter, policies and procedures that are judged to meet the spirit and intent of the IIA Standards with some potential opportunities for improvement.

PC = Partially Conforms and means there are deficiencies in practice that are judged to deviate from the spirit and intent of the IIA Standards, but these deficiencies did not preclude IA from performing its responsibilities

DNC = Does Not Conform and means deficiencies in practice are judged to be so significant as to seriously impair or preclude IA from performing adequately in all or in significant areas of its responsibilities.

NA = Not applicable Standard does not apply.

Attribute Standards	GC	PC	DNC	NA
1000 - Purpose, Authority and Responsibility	X			
1100 - Independence and Objectivity				
1110 Organizational Independence	X			
1111 Direct Interaction with the Board	X			
1120 Individual Objectivity	X			
1130 – Impairments to Independence or Objectivity	X			
1200 - Proficiency and Due Professional Care				
1210 Proficiency	X			
1220 Due Professional Care	X			
1230 Continuing Professional Development	X			
1300 - Quality Assurance Improvement Program				
1310 Quality Program Assessments	X			
1311 Internal Assessments	X			
1312 External Assessments	X			
1320 Reporting on the Quality Program	X			
1321 Use of "Conformity with the *Standards*"	X			
1322 Disclosure of Noncompliance				X
Performance Standards				
2000 - Managing the Internal Audit Activity				
2010 Planning	X			
2020 Communication and Approval	X			
2030 Resource Management	X			
2040 Policies and Procedures	X			
2050 Coordination				X
2060 Reporting to the Board and Senior Management	X			
2070 External Service Provider & Organizational Responsibility				X
2100 - Nature of Work				
2110 Governance	X			
2120 Risk Management	X			
2130 Control	X			
2200 - Engagement Planning				
2201 Planning Considerations	X			
2210 Engagement Objectives		X		
2220 Engagement Scope	X			
2230 Engagement Resource Allocation	X			
2240 Engagement Work Program	X			
2300 - Performing the Engagement				
2310 Identifying Information	X			
2320 Analysis and Evaluation	X			
2330 Documenting Information	X			
2340 Engagement Supervision				X
2400 - Communicating Results				
2410 Criteria for Communication	X			
2420 Quality of Communications	X			
2421 Errors and Omissions	X			
2440 Disseminating Results	X			
2430 Use of "Conformity with the *Standards*"	X			
2431 Engagement Disclosure of Noncompliance	X			
2450 Overall Opinions	X			
2500 - Monitoring Progress	X			
2600 - Management's Acceptance of Risks	X			

Office of Internal Audit
Report on Quality Self-Assessment Review
June 24, 2016

June 24, 2016

Dr. Bruce Blanding, President
Jackson State Community College
2046 North Parkway
Jackson, TN 38301

       and

Ms. Tammy Birchett, Director of System-wide Internal Audit
Tennessee Board of Regents
1415 Murfreesboro Road
Nashville, Tennessee 37217

Dear President Blanding and Ms. Birchett:

In accordance with the *International Standards for the Professional Practice of Internal Auditing (Standards)*, issued by the Institute of Internal Auditors (IIA), as well as the IIA *Definition of Internal Auditing* and *Code of Ethics*, we initiated a Quality Assurance and Improvement Program for the Office of Internal Audit. As required by the *Standards*, this program must include periodic internal and external reviews and ongoing internal monitoring covering all aspects of the internal audit activity.

This report is to inform you of the results of a recent internal review, a self-assessment of our internal audit activities performed as part of the quality assurance program. The review was performed during June 2016 to determine if the internal audit activity is in conformance with the IIA requirements. The results of our review indicate we are generally in conformance with the *Standards, Definition of Internal Auditing* and *Code of Ethics;* however, opportunities for improvement were noted and these are discussed in the report. Progress was also noted with the addition of the part-time audit position in the 2016-17 fiscal year to provide additional risk based audit coverage.

Ongoing monitoring procedures of internal audit activities are performed as part of the policies and practices of our office. Because the *Standards* require an external quality assurance review every five years, the Tennessee Board of Regents, Office of System-wide Internal Audit, will coordinate the next external quality assurance review in 2018.

Please contact me at (731) 424-3520, ext. 50347, should you have any questions regarding this review.

Sincerely,

Angie Brown
Director of Internal Audit

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1. Standard 1200 – Proficiency and Due Professional Care - Internal audit will continue to pursue training in information technology resources.
2. Standard 2200 & 2210 – Engagement Planning & Engagement Objectives – Internal audit will seek to improve documentation in engagement planning.

Restrictions on Report Use: *This report is intended solely for the internal use of the Tennessee Board of Regents and Jackson State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by Jackson State Community College, Office of Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public*   *record.*

EXECUTIVE SUMMARY

The Jackson State Community College, Office of Internal Audit, conducted a quality self-assessment of the internal audit activity during June 2016. The principal objective of the quality self-assessment was to determine the internal audit activity's conformity to The Institute of Internal Auditors' (IIA) *International Standards for the Professional Practice of Internal Auditing* (*Standards*), the *Definition of Internal Auditing* and the *Code of Ethics*.

The overall opinion is that the Jackson State Community College's internal audit activity generally conforms to The IIA's *Standards, Definition of Internal Auditing* and *Code of Ethics*. The internal audit activity is well-structured and progressive and audit management is endeavoring to provide useful audit tools and implement appropriate practices. For a detailed list of conformance to individual standards, please see Attachment A to the report.

As part of the quality assessment, the Office of Internal Audit prepared a self-study of conformance to the IIA requirements. The Office of Internal Audit also reviewed the risk analysis and audit planning processes, internal audit policies, and a sample of working papers and reports.

OBSERVATIONS

The concept of general conformance to the *IIA Standards* recognizes that there may still be room for improvement. Auditors strive for continuous improvement and Quality Assurance Reviews provide a natural process for identifying these opportunities. This report contains a number of recommendations that should not be taken collectively to undermine the overall conclusion. Among the opportunities noted in this report, the following stand out as most significant in relation to the *IIA Standards* and have the highest potential to improve the program.

1. Standard 1200 – Proficiency and Due Professional Care - Internal audit will continue to pursue training in information technology resources.
2. Standard 2200 & 2210 – Engagement Planning & Engagement Objectives – Internal audit will seek to improve documentation in engagement planning.

REQUIREMENT FOR QUALITY ASSESSMENTS

The Office of Internal Audit is required by The *IIA Standards,* to have a quality assurance and improvement program, which includes periodic internal and external quality assessments and ongoing internal monitoring for conformance with the *Standards*. To better prepare for an external quality assessment, the internal audit activity should complete an internal self-assessment prior to undergoing an external quality assessment.

Adherence to the *Standards* is essential for the professional practice of internal auditing. Within The *IIA Standards* are Attribute and Performance Standards. The IIA states that "Standards are the criteria by which the operations of an internal audit department are evaluated and measured. They are intended to represent the practice of internal auditing as it should be."

PROCEDURES PERFORMED

As part of the quality assessment, the Office of Internal Audit prepared a self-study of conformance to the IIA requirements. The Office of Internal Audit also reviewed the risk analysis and audit planning processes, internal audit policies, and a sample of working papers and reports.

OPINION AS TO CONFORMITY TO THE STANDARDS

The overall opinion is that the Jackson State Community College's internal audit activity generally conforms to The IIA's *Standards, Definition of Internal Auditing* and *Code of Ethics*. Efforts to conform to the spirit and intent of the *IIA Standards* are evident.

Progress from previous assessments

March 2013

The self-assessment included an observation that improvements could be made by expanding the internal auditor's knowledge of information technology resources. In response, training seminars have been selected for continuing education that includes information technology topics when available. Some of the seminars include cyber security, audit software training, and data privacy.

May 2012

An improvement to the internal audit activity for the 2016-17 fiscal year will be the addition of a part-time audit position. An observation noted in the May 2012 self-

assessment included the impact of resource limitations being communicated to management according to the IIA Standard 2020 on Communication and Approval.

A recommendation was made in May 2012 to consider a part-time or full-time position to provide for additional risk based audit coverage. The recommendation was discussed with management and funds were not available at the time. However, management was supportive of the need for additional resources.

During the 2015-16 fiscal year, the possibility of a part-time audit position was discussed with management and supported. The funding was approved to be included in the 2016-17 fiscal year.

OBSERVATIONS

1. *Standard 1210 – Proficiency – Generally Conforms*

Section A3 of the standard addresses the internal auditor's knowledge of key information technology risks and controls and available technology-based audit techniques to perform their assigned work.

The previous self-assessment included an observation that improvements could be made by expanding the auditor's knowledge of information technology resources. Although an effort has been made to seek training in information technology resources, the auditor will continue to pursue training to enhance knowledge in information technology.

2. *Standard 2200 – Engagement Planning – Generally Conforms*
   Standard 2210 – Engagement Objectives – Generally Conforms

These standards require auditors to document their preliminary assessment of the risks relevant to the activity to be reviewed, establish engagement objectives based on this assessment, establish a scope of work sufficient to meet the objectives, and develop and document work programs to achieve the engagement objectives.

Although improvements have been made in documentation by implementing electronic software and documenting risks in the audit program, the audit function will seek to make further improvements in documentation for engagement planning.

ATTACHMENT A - CONFORMITY WITH THE STANDARDS

Attribute Standards	GC	PC	DNC	NA
1000 - Purpose, Authority and Responsibility	X			
1100 - Independence and Objectivity				
1110 Organizational Independence	X			
1111 Direct Interaction with the Board	X			
1120 Individual Objectivity	X			
1130 – Impairments to Independence or Objectivity	X			
1200 - Proficiency and Due Professional Care				
1210 Proficiency	X			
1220 Due Professional Care	X			
1230 Continuing Professional Development	X			
1300 - Quality Assurance Improvement Program				
1310 Quality Program Assessments	X			
1311 Internal Assessments	X			
1312 External Assessments	X			
1320 Reporting on the Quality Program	X			
1321 Use of "Conformity with the *Standards*"	X			
1322 Disclosure of Noncompliance				X

Performance Standards	GC	PC	DNC	NA
2000 - Managing the Internal Audit Activity				
2010 Planning	X			
2020 Communication and Approval	X			
2030 Resource Management	X			
2040 Policies and Procedures	X			
2050 Coordination	X			
2060 Reporting to the Board and Senior Management	X			
2070 External Service Provider & Organizational Responsibility				x
2100 - Nature of Work				
2110 Governance	X			
2120 Risk Management	X			
2130 Control	X			
2200 - Engagement Planning				
2201 Planning Considerations	X			
2210 Engagement Objectives	X			
2220 Engagement Scope	X			
2230 Engagement Resource Allocation	X			
2240 Engagement Work Program	X			
2300 - Performing the Engagement				
2310 Identifying Information	X			
2320 Analysis and Evaluation	X			
2330 Documenting Information	X			
2340 Engagement Supervision				X
2400 - Communicating Results				
2410 Criteria for Communication	X			
2420 Quality of Communications	X			
2421 Errors and Omissions	X			
2440 Disseminating Results	X			
2430 Use of "Conformity with the *Standards*"	X			
2431 Engagement Disclosure of Noncompliance	X			
2450 Overall Opinions	X			
2500 - Monitoring Progress	X			
2600 - Management's Acceptance of Risks				X

GC = Generally Conforms and means that IA has a charter, policies and procedures that are judged to meet the spirit and intent of the IIA Standards with some potential opportunities for improvement.

PC = Partially Conforms and means there are deficiencies in practice that are judged to deviate from the spirit and intent of the IIA Standards, but these deficiencies did not preclude IA from performing its responsibilities

DNC = Does Not Conform and means deficiencies in practice are judged to be so significant as to seriously impair or preclude IA from performing adequately in all or in significant areas of its responsibilities.

NA = Not applicable Standard does not apply.

Motlow State Community College

Office of Internal Audit

Report on Quality Self-Assessment Review
July 29, 2016

MOTLOW STATE
COMMUNITY COLLEGE

P.O. Box 8500
Lynchburg, TN 37352
www.mscc.edu

July 29, 2016

Dr. Anthony Kinkel, President
Motlow State Community College
P.O. Box 8500
Lynchburg, TN 37352

Dear Dr. Kinkel:

The enclosed report is an internal quality assessment review (QAR) of the Motlow State Community College, Office of Internal Audit, as required periodically by the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing (the IIA Standards). The objects of the QAR were:

1. To assess conformance to the IIA Standards
2. To assess the effectiveness and efficiency of the Internal Audit activity in providing services to the institution; and
3. To identify opportunities for improvement of the Internal Audit program.

The overall opinion is that the Office of Internal Audit generally conforms to the IIA Standards. Opportunities for improvement that will enhance conformance to the Standards and improve the efficiency and effectiveness of the college's internal audit program are described in the report.

Respectfully submitted,

Tammy Wiseman
Internal Auditor

Distribution: Tennessee Board of Regents Audit Committee

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EXECUTIVE SUMMARY

The Motlow State Community College, Office of Internal Audit, conducted a quality self-assessment of the internal audit activity. The principal objective of the quality self-assessment was to determine the internal audit activity's conformity to The Institute of Internal Auditors' (IIA) *International Standards for the Professional Practice of Internal Auditing* (*Standards*), the *Definition of Internal Auditing,* and the *Code of Ethics*.

The overall opinion is that Motlow State Community College's internal audit activity generally conforms to The IIA's *Standards, Definition of Internal Auditing* and *Code of Ethics*. The internal audit activity is well-structured and progressive and audit management is endeavoring to provide useful audit tools and implement appropriate practices. For a detailed list of conformance to individual standards, please see Attachment A to the report.

As part of the quality assessment, the Office of Internal Audit prepared a self-study of conformance to the IIA requirements.

OBSERVATIONS

The concept of general conformance to the *IIA Standards* recognizes that there may still be room for improvement. Auditors strive for continuous improvement and Quality Assurance Reviews provide a natural process for identifying these opportunities. This report contains a number of recommendations that should not be taken collectively to undermine the overall conclusion. Among the opportunities noted in this report, the following stand out as most significant in relation to the *IIA Standards* and have the highest potential to improve the program.

1. Observation – It is recommended that the internal audit activity expand ongoing monitoring by obtaining feedback from audit customers and other stakeholders through surveys to assess effectiveness and opportunities for improvement.

2. Observation – It is recommended that performance metrics be developed to assess and ensure the timeliness of reporting throughout the fiscal year.

REQUIREMENT FOR QUALITY ASSESSMENTS

The Office of Internal Audit is required by The *IIA Standards,* to have a quality assurance and improvement program, which includes periodic internal and external quality assessments and ongoing internal monitoring for conformance with the *Standards*. To better prepare for an external quality assessment, the internal audit activity should complete an internal self-assessment prior to undergoing an external quality assessment.

Adherence to the *Standards* is essential for the professional practice of internal auditing. Within The *IIA Standards* are Attribute and Performance Standards. The IIA states that "Standards are the criteria by which the operations of an internal audit department are evaluated and measured. They are intended to represent the practice of internal auditing as it should be."

PROCEDURES PERFORMED

As part of the quality assessment, the Office of Internal Audit prepared a self-study of conformance to the IIA requirements.

OPINION AS TO CONFORMITY TO THE STANDARDS

The overall opinion is that the Motlow State Community College's internal audit activity generally conforms to The IIA's *Standards, Definition of Internal Auditing* and *Code of Ethics*. Efforts to conform to the spirit and intent of the *IIA Standards* are evident.

OBSERVATIONS

Standard 1300 – Quality Assurance and Improvement Program - Generally Conforms

The Internal Auditor must develop and maintain a quality assurance and improvement program that covers all aspects of the internal audit activity. Ongoing monitoring is an integral part of day-to-day supervision, review, and, measurement of the internal audit activity. The current ongoing monitoring can be enhanced by obtaining feedback from audit customers and other stakeholders through surveys.

Standard 2400 – Communicating Results – Generally Conforms

Communications must be accurate, objective, clear, concise, constructive, complete, and timely. Timely communications are opportune and expedient, depending on the significance of the issue, allowing management to take appropriate corrective action. Performance metrics should be developed to assess and ensure timeliness of reporting throughout the fiscal year. Reports were not completed as timely due to the volume of unplanned reviews and investigations.

ATTACHMENT A - CONFORMITY WITH THE STANDARDS

GC = Generally Conforms and means that IA has a charter, policies and procedures that are judged to meet the spirit and intent of the IIA Standards with some potential opportunities for improvement.

PC = Partially Conforms and means there are deficiencies in practice that are judged to deviate from the spirit and intent of the IIA Standards, but these deficiencies did not preclude IA from performing its responsibilities

DNC = Does Not Conform and means deficiencies in practice are judged to be so significant as to seriously impair or preclude IA from performing adequately in all or in significant areas of its responsibilities.

NA = Not applicable Standard does not apply.

Attribute Standards	GC	PC	DNC	NA
1000 - Purpose, Authority and Responsibility	X			
1100 - Independence and Objectivity				
1110 Organizational Independence	X			
1111 Direct Interaction with the Board	X			
1120 Individual Objectivity	X			
1130 – Impairments to Independence or Objectivity				X
1200 - Proficiency and Due Professional Care				
1210 Proficiency	X			
1220 Due Professional Care	X			
1230 Continuing Professional Development	X			
1300 - Quality Assurance Improvement Program				
1310 Quality Program Assessments	X			
1311 Internal Assessments	X			
1312 External Assessments				X
1320 Reporting on the Quality Program	X			
1321 Use of "Conformity with the Standards"	X			
1322 Disclosure of Noncompliance				X
Performance Standards				
2000 - Managing the Internal Audit Activity				
2010 Planning	X			
2020 Communication and Approval	X			
2030 Resource Management	X			
2040 Policies and Procedures	X			
2050 Coordination	X			
2060 Reporting to the Board and Senior Management	X			
2070 External Service Provider & Organizational Responsibility				X
2100 - Nature of Work				
2110 Governance	X			
2120 Risk Management	X			
2130 Control	X			
2200 - Engagement Planning				
2201 Planning Considerations	X			
2210 Engagement Objectives	X			
2220 Engagement Scope	X			
2230 Engagement Resource Allocation	X			
2240 Engagement Work Program	X			
2300 - Performing the Engagement				
2310 Identifying Information	X			
2320 Analysis and Evaluation	X			
2330 Documenting Information	X			
2340 Engagement Supervision	X			
2400 - Communicating Results				
2410 Criteria for Communication	X			
2420 Quality of Communications		X		
2421 Errors and Omissions	X			
2440 Disseminating Results	X			
2430 Use of "Conformity with the Standards"	X			
2431 Engagement Disclosure of Noncompliance				X
2450 Overall Opinions	X			
2500 - Monitoring Progress	X			
2600 - Management's Acceptance of Risks				X

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NORTHEAST STATE COMMUNITY COLLEGE

Office of Internal Audit
Report on Quality Self-Assessment Review
June 2016

June 24, 2016

Dr. Janice Gilliam, President
Northeast State Community College
2425 Highway 75, P.O. Box 246
Blountville, Tennessee 37617

Dear Dr. Gilliam:

This report covers the Quality Self-Assessment Review performed by the Northeast State Community College Internal Audit department during June of 2016. The principal objective of the quality self-assessment was to determine the internal audit activity's conformity to The Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing, the Definition of Internal Auditing, and the Code of Ethics.

The conclusion resulting from this review is on page 2 of this report.

Sincerely,

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

We're here to get you there

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Northeast State Community College
A Tennessee Board of Regents Institution

2425 Highway 75, P.O. Box 246
Blountville, TN 37617
423.354.5228 Fax 423.323.0209
www.NortheastState.edu

Northeast State Community College
Report on Quality Self-Assessment Review
June 2016

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Northeast State Community College
Report on Quality Self-Assessment Review
June 2016

EXECUTIVE SUMMARY

The Northeast State Community College Office of Internal Audit conducted a quality self-assessment of the internal audit activity during June 2016. The principal objective of the quality self-assessment was to determine the internal audit activity's conformity to The Institute of Internal Auditors' (IIA) *International Standards for the Professional Practice of Internal Auditing* (*Standards*), the *Definition of Internal Auditing* and the *Code of Ethics*.

The overall opinion is that the Northeast State Community College's internal audit activity generally conforms to The IIA's *Standards, Definition of Internal Auditing* and *Code of Ethics*. The internal audit activity is well-structured and progressive and audit management is endeavoring to provide useful audit tools and implement appropriate practices. For a detailed list of conformance to individual standards, please see Attachment A to the report.

As part of the quality assessment, the Office of Internal Audit prepared a self-study of conformance to the IIA requirements.

OBSERVATIONS

The concept of general conformance to the *IIA Standards* recognizes that there may still be room for improvement. Auditors strive for continuous improvement and Quality Assurance Reviews provide a natural process for identifying these opportunities. This report contains a number of recommendations that should not be taken collectively to undermine the overall conclusion. Among the opportunities noted in this report, the following stand out as most significant in relation to the *IIA Standards* and have the highest potential to improve the program.

1. *Standard 1220.A2 – Due Professional Care – Generally Complies*

2. *Standard 2060 – Reporting to Senior Management and the Board – Generally Complies*

3. *Standard 2070 – External Service Provider and Organizational Responsibility for Internal Auditing– Not Applicable*

1

REQUIREMENT FOR QUALITY ASSESSMENTS

The Office of Internal Audit is required by The *IIA Standards,* to have a quality assurance and improvement program, which includes periodic internal and external quality assessments and ongoing internal monitoring for conformance with the *Standards*. To better prepare for an external quality assessment, the internal audit activity should complete an internal self-assessment prior to undergoing an external quality assessment.

Adherence to the *Standards* is essential for the professional practice of internal auditing. Within The *IIA Standards* are Attribute and Performance Standards. The IIA states that "Standards are the criteria by which the operations of an internal audit department are evaluated and measured. They are intended to represent the practice of internal auditing as it should be."

PROCEDURES PERFORMED

As part of the quality assessment, the Office of Internal Audit prepared a self-study of conformance to the IIA requirements*.*

OPINION AS TO CONFORMITY TO THE STANDARDS

The overall opinion is that the Northeast State Community College's internal audit activity generally conforms to The IIA's *Standards, Definition of Internal Auditing* and *Code of Ethics*. Efforts to conform to the spirit and intent of the *IIA Standards* are evident

OBSERVATIONS

Standard 1220.A2 – Due Professional Care – Generally Complies

This standard requires the auditor to consider the use of technology based audits and other data analysis in exercising due professional care. The internal auditor does consider the use of technology based audit techniques when planning an engagement. However, the availability and proficiency of such techniques have been limited. Increased access to and experience with technology based audit tools would enhance the value and efficiency of the internal audit function.

Standard 2060 – Reporting to Senior Management and the Board – Generally Complies

This standard requires the campus/system-wide Chief Audit Executive report periodically to senior management on the internal audit activity's purpose, authority, responsibility, and performance relative to its plan, including significant risk exposure and control issues. Including fraud risks, governance issues and other matters needed or requested by senior management. The Director of Internal Audit regularly meets with the college president, serves on the President's Council and is a member of the Expanded Executive Council. Impromptu meetings with members of senior management are frequent and welcomed.

Standard 2070 – External Service Provider and Organizational Responsibility for Internal Auditing– Not Applicable

This standard requires that the institution maintains responsibility for an effective internal audit activity when using an external provider as the internal audit activity. Northeast State Community College does not use external providers for internal audit activity. If outside expertise is required the department has access to the resources of the TBR System-Wide Internal Audit department.

ATTACHMENT A - CONFORMITY WITH THE STANDARDS

GC = Generally Conforms and means that IA has a charter, policies and procedures that are judged to meet the spirit and intent of the IIA Standards with some potential opportunities for improvement.

PC = Partially Conforms and means there are deficiencies in practice that are judged to deviate from the spirit and intent of the IIA Standards, but these deficiencies did not preclude IA from performing its responsibilities

DNC = Does Not Conform and means deficiencies in practice are judged to be so significant as to seriously impair or preclude IA from performing adequately in all or in significant areas of its responsibilities.

NA = Not applicable Standard does not apply.

Attribute Standards	GC	PC	DNC	NA
1000 - Purpose, Authority and Responsibility	X			
1100 - Independence and Objectivity				
1110 Organizational Independence	X			
1111 Direct Interaction with the Board	X			
1120 Individual Objectivity	X			
1130 – Impairments to Independence or Objectivity	X			
1200 - Proficiency and Due Professional Care				
1210 Proficiency	X			
1220 Due Professional Care	X			
1230 Continuing Professional Development	X			
1300 - Quality Assurance Improvement Program				
1310 Quality Program Assessments	X			
1311 Internal Assessments	X			
1312 External Assessments	X			
1320 Reporting on the Quality Program	X			
1321 Use of "Conformity with the *Standards*"	X			
1322 Disclosure of Noncompliance				X
Performance Standards				
2000 - Managing the Internal Audit Activity				
2010 Planning	X			
2020 Communication and Approval	X			
2030 Resource Management	X			
2040 Policies and Procedures	X			
2050 Coordination	X			
2060 Reporting to the Board and Senior Management	X			
2070 External Service Provider & Organizational Responsibility				X
2100 - Nature of Work				
2110 Governance	X			
2120 Risk Management	X			
2130 Control	X			
2200 - Engagement Planning				
2201 Planning Considerations	X			
2210 Engagement Objectives	X			
2220 Engagement Scope	X			
2230 Engagement Resource Allocation	X			
2240 Engagement Work Program	X			
2300 - Performing the Engagement				
2310 Identifying Information	X			
2320 Analysis and Evaluation	X			
2330 Documenting Information	X			
2340 Engagement Supervision	X			
2400 - Communicating Results				
2410 Criteria for Communication	X			
2420 Quality of Communications	X			
2421 Errors and Omissions				X
2440 Disseminating Results	X			
2430 Use of "Conformity with the *Standards*"	X			
2431 Engagement Disclosure of Noncompliance	X			
2450 Overall Opinions	X			
2500 - Monitoring Progress	X			
2600 - Management's Acceptance of Risks	X			

PELLISSIPPI STATE COMMUNITY COLLEGE

Office of Internal Audit
Report on Quality Self-Assessment Review
June 16, 2016

PELLISSIPPI STATE COMMUNITY COLLEGE

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June 16, 2016

L. Anthony Wise, President
Pellissippi State Community College
P.O. Box 22990
Knoxville, TN 37933-0990

and

Tammy Birchett, Director of System-wide Internal Audit
Tennessee Board of Regents
1415 Murfreesboro Road
Nashville, Tennessee 37217

Dear Dr. Wise and Ms. Birchett:

In accordance with the *International Standards for the Professional Practice of Internal Auditing (Standards)*, issued by the Institute of Internal Auditors (IIA), as well as the IIA *Definition of Internal Auditing* and *Code of Ethics*, we initiated a Quality Assurance and Improvement Program for the Office of Internal Audit. As required by the *Standards*, this program must include periodic internal and external reviews and ongoing internal monitoring covering all aspects of the internal audit activity.

This report is to inform you of the results of a recent internal review, a self-assessment of our internal audit activities performed as part of the quality assurance program. The review was performed during June 2016 to determine if the internal audit activity is in conformance with the IIA requirements. The results of our review indicate we are generally in conformance with the *Standards*, *Definition of Internal Auditing* and *Code of Ethics;* however, opportunities for improvement were noted and these are discussed in the report.

Ongoing monitoring procedures of internal audit activities are performed as part of the policies and practices of our office. Because the *Standards* require an external quality assurance review every five years, the Tennessee Board of Regents, Office of System-wide Internal Audit, will coordinate the next external quality assurance review in 2018.

Please contact me at (865) 694-6648, should you have any questions regarding this review.

Sincerely,

Suzanne L. Walker
Director of Internal Audit

Pellissippi State Community College
Report on Quality Self-Assessment Review
June 16, 2016

EXECUTIVE SUMMARY

The Pellissippi State, Office of Internal Audit, conducted a quality self-assessment of the internal audit activity during [time period]. The principal objective of the quality self-assessment was to determine the internal audit activity's conformity to The Institute of Internal Auditors' (IIA) *International Standards for the Professional Practice of Internal Auditing* (*Standards*), the *Definition of Internal Auditing* and the *Code of Ethics*.

The overall opinion is that the Pellissippi State's internal audit activity generally conforms to The IIA's *Standards, Definition of Internal Auditing* and *Code of Ethics*. The internal audit activity is well-structured and progressive and audit management is endeavoring to provide useful audit tools and implement appropriate practices. For a detailed list of conformance to individual standards, please see Attachment A to the report.

As part of the quality assessment, the Office of Internal Audit prepared a self-study of conformance to the IIA requirements. The Office of Internal Audit also reviewed the risk analysis and audit planning processes, audit tools and methodologies, engagement and staff management processes and a sample of working papers and reports.

OPPORTUNITY FOR CONTINUOUS IMPROVEMENT

The concept of general conformance to the *IIA Standards* recognizes that there may still be room for improvement. Auditors strive for continuous improvement, and Quality Assurance Reviews provide a natural process for identifying these opportunities. This report contains an opportunity and recommendation that should not be taken collectively to undermine the overall conclusion that the PSCC internal audit office generally conforms to the *Standards*. The opportunity noted in this report relates to Quality Assessment Reporting and has the highest potential to improve the internal audit program at Pellissippi State. The recommendation is that the internal audit office should at least annually report the results for both ongoing and period internal assessment efforts to senior management of the college and the Chief Audit Executive at the Tennessee Board of Regents. In turn, the Chief Audit Executive should report the results to the audit committee.

REQUIREMENT FOR QUALITY ASSESSMENTS

The Office of Internal Audit is required by The *IIA Standards* to have a quality assurance and improvement program, which includes periodic internal and external quality assessments and ongoing internal monitoring for conformance with the *Standards*. To better prepare for an external quality assessment, the internal audit activity should complete an internal self-assessment prior to undergoing an external quality assessment.

Adherence to the *Standards* is essential for the professional practice of internal auditing. Within The *IIA Standards* are Attribute and Performance Standards. The IIA states that "Standards are the criteria by which the operations of an internal audit department are evaluated and measured. They are intended to represent the practice of internal auditing as it should be."

PROCEDURES PERFORMED

As part of the quality assessment, the Office of Internal Audit prepared a self-study of conformance to the IIA requirements. The Office of Internal Audit also reviewed the risk analysis and audit planning processes, audit tools and methodologies, engagement and staff management processes and a sample of working papers and reports.

OPINION AS TO CONFORMITY TO THE STANDARDS

The overall opinion is that the Pellissippi State's internal audit activity generally conforms to The IIA's *Standards, Definition of Internal Auditing* and *Code of Ethics*. Efforts to conform to the spirit and intent of the *IIA Standards* are evident.

OPPORTUNITY FOR CONTINUOUS IMPROVEMENT

Conformance to Standards – Operating Improvements {PSCC internal auditing conforms to IIA Standards noted below; the item presented is a suggested enhancement to internal auditing operations.}

1. Quality Assurance and Improvement Program

The Office of Internal Audit has implemented an ongoing review and monitoring program as required by the *Standards*, which includes regular internal reviews and external assessments. The ongoing internal review process includes the following:

- Monitoring of productivity and audit plan completion.
- Frequent dialogue and feedback with management including the college president.
- Review of the office's internal procedures to confirm continued conformance with the *Standards.*

However, the results of the annual internal review of procedures have not been formally communicated with senior management and the board unless significant concerns were noted. The formal reporting of this information would strengthen compliance with the *Standards*.

Standard 1320 states: "The chief audit executive must communicate the results of the quality assurance and improvement program to senior management and the board." Practice Advisory 1320-1 states that at least annually, the chief audit officer should establish a means for communicating internal assessment results for both ongoing and periodic internal assessment efforts to senior management and the board.

Recommendation: Consistent with IIA Practice Advisory 1320-1, at least annually, the Internal Audit Director should establish a means for communicating internal assessment results for both ongoing and periodic internal assessment efforts to the college's senior management and the Chief Audit Executive (CAE) at the Tennessee Board of Regents. The CAE should then communicate those results to the audit committee.

Plan of Action: The Internal Audit Director has added this item to the office's year-end checklist to ensure that a formal report of ongoing and periodic internal assessment activities are reported to the college president as well as the CAE at the Board.

ATTACHMENT A - CONFORMITY WITH THE STANDARDS

GC = Generally Conforms and means that IA has a charter, policies and procedures that are judged to meet the spirit and intent of the IIA Standards with some potential opportunities for improvement.

PC = Partially Conforms and means there are deficiencies in practice that are judged to deviate from the spirit and intent of the IIA Standards, but these deficiencies did not preclude IA from performing its responsibilities

DNC = Does Not Conform and means deficiencies in practice are judged to be so significant as to seriously impair or preclude IA from performing adequately in all or in significant areas of its responsibilities.

NA = Not applicable Standard does not apply.

Attribute Standards	GC	PC	DNC	NA
1000 - Purpose, Authority and Responsibility	X			
1100 - Independence and Objectivity				
1110 Organizational Independence	X			
1111 Direct Interaction with the Board	X			
1120 Individual Objectivity	X			
1130 – Impairments to Independence or Objectivity	X			
1200 - Proficiency and Due Professional Care				
1210 Proficiency	X			
1220 Due Professional Care	X			
1230 Continuing Professional Development	X			
1300 - Quality Assurance Improvement Program				
1310 Quality Program Assessments	X			
1311 Internal Assessments	X			
1312 External Assessments	X			
1320 Reporting on the Quality Program	X			
1321 Use of "Conformity with the *Standards*"	X			
1322 Disclosure of Noncompliance	X			
Performance Standards				
2000 - Managing the Internal Audit Activity				
2010 Planning	X			
2020 Communication and Approval	X			
2030 Resource Management	X			
2040 Policies and Procedures	X			
2050 Coordination	X			
2060 Reporting to the Board and Senior Management	X			
2070 External Service Provider & Organizational Responsibility	X			
2100 - Nature of Work				
2110 Governance	X			
2120 Risk Management	X			
2130 Control	X			
2200 - Engagement Planning				
2201 Planning Considerations	X			
2210 Engagement Objectives	X			
2220 Engagement Scope	X			
2230 Engagement Resource Allocation	X			
2240 Engagement Work Program	X			
2300 - Performing the Engagement				
2310 Identifying Information	X			
2320 Analysis and Evaluation	X			
2330 Documenting Information	X			
2340 Engagement Supervision	X			
2400 - Communicating Results				
2410 Criteria for Communication	X			
2420 Quality of Communications	X			
2421 Errors and Omissions	X			
2440 Disseminating Results	X			
2430 Use of "Conformity with the *Standards*"	X			
2431 Engagement Disclosure of Noncompliance	X			
2450 Overall Opinions	X			
2500 - Monitoring Progress	X			
2600 - Management's Acceptance of Risks	X			

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276 Patton Lane Harriman, TN 37748-5011
(865) 354-3000   Fax (865) 882-4562
www.roanestate.edu

Office of the President

June 27, 2016

Mrs. Tammy Birchett
Chief Audit Executive
Tennessee Board of Regents
1415 Murfreesboro Road, Suite 350
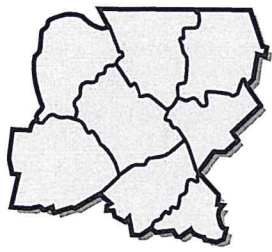Nashville, TN 37217

Dear Mrs. Birchett,

Enclosed is the report on *Quality Self-Assessment Review* completed by Roane State
Community College's Internal Audit Department during June, 2016.

If you have any questions, please do not hesitate to call.

Sincerely,

Dr. Chris Whaley
President

Enclosure

Serving the counties of
Roane ◆ Anderson ◆ Campbell ◆ Cumberland ◆ Fentress ◆ Loudon ◆ Morgan ◆ Scott
(Knox and Blount for Health Sciences)
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Roane State

COMMUNITY COLLEGE

Office of Internal Audit

Report on Quality Self-Assessment Review
June 27, 2016

Office of Internal Audit

June 27, 2016

Dr. Chris Whaley, President
Roane State Community College
276 Patton Lane
Harriman, TN 37748

Dear Dr. Whaley,

In accordance with the International Standards for the Professional Practice of Internal Auditing (Standards), issued by the Institute of Internal Auditors (IIA), as well as the IIA Definition of Internal Auditing and Code Ethics, a Quality Assurance and Improvement Program was implemented for the Office of Internal Audit. As required by the Standards, this program must include periodic external reviews and internal self-assessments, as well as ongoing internal monitoring covering all aspects of the internal audit activity.

The Standards require an external quality assurance review be performed every five years. The previous external review occurred in the summer of 2013 and the next will be performed in fiscal year 2018. The Quality Assurance and Improvement Program requires an internal review be performed between external reviews. Ongoing monitoring procedures of internal audit activities are performed as part of the policies and practices of this office.

Periodic self-assessments are designed to assess the audit activity's conformance with the internal audit charter, the IIAs Definition of Internal Auditing, Standards and the Code of Ethics and to assess the efficiency and effectiveness of internal audit in meeting the needs of its various stakeholders.

This letter is to inform you the periodic internal self-assessment was performed in June of 2016. The results of this assessment indicates overall generally conformance to the internal audit charter, IIA's Definition of Internal Auditing, Standards, and Code of Ethics. The opportunities for improvement were noted. A summary of the self-assessment checklist is attached.

Please contact me at (865) 882-4529, should you have any questions regarding this review.

Sincerely,

Cynthia L. Cortesio
Interim Director of Internal Audit

Serving the counties of
Roane ♦ Anderson ♦ Campbell ♦ Cumberland ♦ Fentress ♦ Loudon ♦ Morgan ♦ Scott
(Knox and Blount for Health Sciences)
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EXECUTIVE SUMMARY

The Roane State Community College, Office of Internal Audit, conducted a quality self-assessment of the internal audit activity during June, 2016. The principal objective of the quality self-assessment was to determine the internal audit activity's conformity to The Institute of Internal Auditors' (IIA) *International Standards for the Professional Practice of Internal Auditing* (*Standards*), the *Definition of Internal Auditing* and the *Code of Ethics*.

The overall opinion is that the Roane State Community College's internal audit activity generally conforms to The IIA's *Standards, Definition of Internal Auditing* and *Code of Ethics*. The internal audit activity is well-structured and progressive and audit management is endeavoring to provide useful audit tools and implement appropriate practices. For a detailed list of conformance to individual standards, please see Attachment A to the report.

As part of the quality assessment, the Office of Internal Audit prepared a self-study of conformance to the IIA requirements. The Office of Internal Audit also reviewed the risk analysis and audit planning processes, audit tools and methodologies, engagement and a sample of working papers and reports.

OBSERVATIONS

The concept of general conformance to the *IIA Standards* recognizes that there may still be room for improvement. Auditors strive for continuous improvement and Quality Assurance Reviews provide a natural process for identifying these opportunities. This report contains a number of recommendations that should not be taken collectively to undermine the overall conclusion. Among the opportunities noted in this report, the following stand out as most significant in relation to the *IIA Standards* and have the highest potential to improve the program.

Standard 1210 – Proficiency – Partially Conforms

The Roane State Community College's Interim Director of Internal Auditing needs to complete the CIA (Certified Internal Auditor) exams per TBR criteria for Internal Auditors. Currently the 3 parts to the exam have not been completed. Roane State's Internal Auditor should continue pursuing opportunities to enhance auditing knowledge.

Standard 2201 – Planning Considerations – Partially Conforms

Since the Internal Auditor at Roane State Community College is new to the position and new to the role of auditor she should continue to develop methodologies to be utilized in planning audits. This will aid in execution of audits, documentation of audits and timely reports being delivered.

REQUIREMENT FOR QUALITY ASSESSMENTS

The Office of Internal Audit is required by The *IIA Standards,* to have a quality assurance and improvement program, which includes periodic internal and external quality assessments and ongoing internal monitoring for conformance with the *Standards.* To better prepare for an external quality assessment, the internal audit activity should complete an internal self-assessment prior to undergoing an external quality assessment.

Adherence to the *Standards* is essential for the professional practice of internal auditing. Within The *IIA Standards* are Attribute and Performance Standards. The IIA states that "Standards are the criteria by which the operations of an internal audit department are evaluated and measured. They are intended to represent the practice of internal auditing as it should be."

PROCEDURES PERFORMED

As part of the quality assessment, the Office of Internal Audit prepared a self-study of conformance to the IIA requirements. The Office of Internal Audit also reviewed the risk analysis and audit planning processes, audit tools and methodologies, engagement and a sample of working papers and reports.

OPINION AS TO CONFORMITY TO THE STANDARDS

The overall opinion is that the Roane State Community College's internal audit activity generally conforms to The IIA's *Standards, Definition of Internal Auditing* and *Code of Ethics.* Efforts to conform to the spirit and intent of the *IIA Standards* are evident.

OBSERVATIONS

1. *Standard 1210 – Proficiency – Partially Conforms*

    The Roane State Community College's Interim Director of Internal Auditing needs to complete the CIA (Certified Internal Auditor) exams per TBR criteria for Internal Auditors. Currently the 3 parts to the exam have not been completed. Roane State's Internal Auditor should continue pursuing opportunities to enhance auditing knowledge.

    Internal Audit Response

    The Internal Auditor is actively pursuing completion of the CIA exam. Additionally she is seeking opportunities through continuing education to increase her knowledge of audit functions.

2. *Standard 2201 – Planning Considerations – Partially Conforms*

Since the Internal Auditor at Roane State Community College is new to the position and new to the role of auditor she should continue to develop methodologies to be utilized in planning audits. This will aid in execution of audits, documentation of audits, and timely reports being delivered.

Internal Audit Response

The Internal Auditor recognizes the need to continually work to improve the planning of an audit engagement. This will help to assure completeness of the topic reviewed, documentation of materials evaluated, and expediting release of the report to the clients.

Any of the remaining standards marked N/A have been done so because no opportunity for observation has been present since Roane State Community College's Internal Auditor was hired October 1, 2015. Should any of these standards present themselves, the Internal Auditor is aware of how to handle those events.

ATTACHMENT A - CONFORMITY WITH THE STANDARDS

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PC = Partially Conforms and means there are deficiencies in practice that are judged to deviate from the spirit and intent of the IIA Standards, but these deficiencies did not preclude IA from performing its responsibilities

DNC = Does Not Conform and means deficiencies in practice are judged to be so significant as to seriously impair or preclude IA from performing adequately in all or in significant areas of its responsibilities.

NA = Not applicable Standard does not apply.

Attribute Standards		GC	PC	DNC	NA
1000 - Purpose, Authority and Responsibility		X			
1100 - Independence and Objectivity					
1110	Organizational Independence	X			
1111	Direct Interaction with the Board	X			
1120	Individual Objectivity	X			
1130 – Impairments to Independence or Objectivity		X			
1200 - Proficiency and Due Professional Care					
1210	Proficiency		X		
1220	Due Professional Care	X			
1230	Continuing Professional Development	X			
1300 - Quality Assurance Improvement Program					
1310	Quality Program Assessments	X			
1311	Internal Assessments	X			
1312	External Assessments	X			
1320	Reporting on the Quality Program	X			
1321	Use of "Conformity with the Standards"	X			
1322	Disclosure of Noncompliance	X			
Performance Standards					
2000 - Managing the Internal Audit Activity					
2010	Planning	X			
2020	Communication and Approval	X			
2030	Resource Management	X			
2040	Policies and Procedures	X			
2050	Coordination	X			
2060	Reporting to the Board and Senior Management	X			
2070	External Service Provider & Organizational Responsibility				X
2100 - Nature of Work					
2110	Governance	X			
2120	Risk Management	X			
2130	Control	X			
2200 - Engagement Planning					
2201	Planning Considerations		X		
2210	Engagement Objectives				X
2220	Engagement Scope	X			
2230	Engagement Resource Allocation	X			
2240	Engagement Work Program	X			
2300 - Performing the Engagement					
2310	Identifying Information	X			
2320	Analysis and Evaluation	X			
2330	Documenting Information	X			
2340	Engagement Supervision	X			
2400 - Communicating Results					
2410	Criteria for Communication	X			
2420	Quality of Communications	X			
2421	Errors and Omissions				X
2440	Disseminating Results	X			
2430	Use of "Conformity with the Standards"	X			
2431	Engagement Disclosure of Noncompliance	X			
2450	Overall Opinions	X			
2500 - Monitoring Progress		X			
2600 - Management's Acceptance of Risks					X

Southwest Tennessee Community College

Office of Internal Audit
Report on Quality Self-Assessment Review
July 01, 2015 – June 30, 2016

August 22, 2016

Dr. Tracy Hall, President
Southwest Tennessee Community College
5983 Macon Cove
Memphis, Tennessee 38134

Dear Dr. Hall:

The enclosed report is an internal quality assessment review (QAR) of the Southwest Tennessee Community college, Office of Internal Audit as required periodically by the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing* (the IIA Standards). The objectives of the QAR were:

1. To assess conformance to the IIA Standards
2. To assess the effectiveness and efficiency of the Internal Audit activity in providing services to the institution; and
3. To identify opportunities for improvement of the Internal Audit program.

The overall opinion is that the Office of Internal Audit generally conforms to the IIA Standards. Opportunities for improvement that will enhance conformance to the Standards and improve the efficiency and effectiveness of the college's internal audit program are described in the report.

Sincerely,

Charlotte Johnson
Internal Audit Director

cc: Tennessee Board of Regents Audit Committee

OFFICE OF INTERNAL AUDIT

Macon Cove Campus • Union Avenue Campus • Fayette Site • Gill Center • Millington Center • Southeast Center • Whitehaven Center

Southwest Tennessee Community College, a Tennessee Board of Regents institution, is an affirmative action/equal opportunity college.
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Southwest Tennessee Community College
Report on Quality Self-Assessment Review
July 01, 2015 – June 30, 2016

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Restrictions on Report Use: *This report is intended solely for the internal use of the Tennessee Board of Regents and Columbia State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by Columbia State Community College, Office of Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public record.*

Southwest Tennessee Community College
Report on Quality Self-Assessment Review
July 01, 2015 – June 30, 2016
EXECUTIVE SUMMARY

The Southwest Tennessee Community College, Office of Internal Audit, conducted a quality self-assessment of the internal audit activity during July 1, 2015 – June 30, 2016. The principal objective of the quality self-assessment was to determine the internal audit activity's conformity to The Institute of Internal Auditors' (IIA) *International Standards for the Professional Practice of Internal Auditing (Standards)*, the *Definition of Internal Auditing* and the *Code of Ethics*.

The overall opinion is that the Southwest Tennessee Community College's internal audit activity generally conforms to The IIA's *Standards, Definition of Internal Auditing* and *Code of Ethics*. The internal audit activity is well-structured and progressive and audit management is endeavoring to provide useful audit tools and implement appropriate practices. For a detailed list of conformance to individual standards, please see Attachment A to the report.

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OBSERVATIONS

The concept of general conformance to the *IIA Standards* recognizes that there may still be room for improvement. Auditors strive for continuous improvement and Quality Assurance Reviews provide a natural process for identifying these opportunities. This report contains a number of recommendations that should not be taken collectively to undermine the overall conclusion. Among the opportunities noted in this report, the following stand out as the most significant in relation to the *IIA Standards* and have the highest potential to improve the program.

Observation 1

Standard 2130 – The Standard encompasses evaluating the adequacy and effectiveness of controls in responding to risk within the organization's governance, operations and information system regarding the safeguarding of assets. Audit resources allocated to the safeguarding of assets will be increased.

REQUIREMENT FOR QUALITY ASSESSMENTS

The Office of Internal Audit is required by The *IIA Standards,* to have a quality assurance and improvement program, which includes periodic internal and external quality assessments and ongoing internal monitoring for conformance with the *Standards.* To better prepare for an external quality assessment, the internal audit activity should complete an internal self-assessment prior to undergoing an external quality assessment.

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PROCEDURES PERFORMED

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OPINION AS TO CONFORMITY TO THE STANDARDS

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OBSERVATIONS

Standard 2130 – Nature of Work - Partially Conforms

The Standard encompasses evaluating the adequacy and effectiveness of controls in responding to risk within the organization's governance, operations and information system regarding the safeguarding of assets. Audit resources allocated to the safeguarding of assets will be increased.

ATTACHMENT A - CONFORMITY WITH THE STANDARDS

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1120	Individual Objectivity	X			
1130 – Impairments to Independence or Objectivity		X			
1200 - Proficiency and Due Professional Care					
1210	Proficiency	X			
1220	Due Professional Care	X			
1230	Continuing Professional Development	X			
1300 - Quality Assurance Improvement Program					
1310	Quality Program Assessments	X			
1311	Internal Assessments	X			
1312	External Assessments	X			
1320	Reporting on the Quality Program	X			
1321	Use of "Conformity with the Standards"	X			
1322	Disclosure of Noncompliance	X			
Performance Standards					
2000 - Managing the Internal Audit Activity					
2010	Planning	X			
2020	Communication and Approval	X			
2030	Resource Management	X			
2040	Policies and Procedures	X			
2050	Coordination	X			
2060	Reporting to the Board and Senior Management	X			
2070	External Service Provider & Organizational Responsibility	X			
2100 - Nature of Work					
2110	Governance	X			
2120	Risk Management	X			
2130	Control		X		
2200 - Engagement Planning					
2201	Planning Considerations	X			
2210	Engagement Objectives	X			
2220	Engagement Scope	X			
2230	Engagement Resource Allocation	X			
2240	Engagement Work Program	X			
2300 - Performing the Engagement					
2310	Identifying Information	X			
2320	Analysis and Evaluation	X			
2330	Documenting Information	X			
2340	Engagement Supervision	X			
2400 - Communicating Results					
2410	Criteria for Communication	X			
2420	Quality of Communications	X			
2421	Errors and Omissions	X			
2440	Disseminating Results	X			
2430	Use of "Conformity with the Standards"	X			
2431	Engagement Disclosure of Noncompliance	X			
2450	Overall Opinions	X			
2500 - Monitoring Progress		X			
2600 - Management's Acceptance of Risks		X			

Report on Quality Self-Assessment Review
June 24, 2016

VOLUNTEER STATE COMMUNITY COLLEGE

Office of Internal Audit   1480 Nashville Pike   Gallatin, Tennessee 37066-3188

Volunteer State Community College

**Report on Quality Self-Assessment Review
Of the Office of Internal Audit**

June 24, 2016

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

June 24, 2016

Jerry L. Faulkner, PhD.
President
Volunteer State Community College
1480 Nashville Pike
Gallatin, Tennessee 37066

Dr. Faulkner:

Transmitted herewith is the self-assessment quality review of the Office of Internal Audit to determine conformity to The Institute of Internal Auditors' (IIA) *International Standards for the Professional Practice of Internal Auditing* (*Standards*), the *Definition of Internal Auditing* and the *Code of Ethics*.

Sincerely,

Nancy Batson

Nancy Batson
Internal Audit

Volunteer State Community College
Report on Quality Self-Assessment Review
June 24, 2016

EXECUTIVE SUMMARY

The Volunteer State Community College Office of Internal Audit conducted a quality self-assessment of the internal audit activity during June 2016. The principal objective of the quality self-assessment was to determine the internal audit activity's conformity to The Institute of Internal Auditors' (IIA) *International Standards for the Professional Practice of Internal Auditing* (*Standards*), the *Definition of Internal Auditing* and the *Code of Ethics*.

The overall opinion is that Volunteer State Community College's internal audit activity generally conforms to The IIA's *Standards, Definition of Internal Auditing* and *Code of Ethics*. The internal audit activity is well-structured and progressive, and audit management is endeavoring to provide useful audit tools and implement appropriate practices.

As part of the quality assessment, the Office of Internal Audit prepared a self-study of conformance to the IIA requirements. For a detailed list of conformance to individual standards, please see Attachment A to the report.

Definitions according to the IIA Quality Assessment Manual:

"Generally Conforms" means the evaluator has concluded that the relevant structures, policies, and procedures of the activity, as well as the processes by which they are applied, comply with the requirements of the individual *Standards* or element of the *Code of Ethics* in all material respects. Further, general conformance means that there is general conformity to a majority of the individual *Standards* or elements of the *Code of Ethics* and at least partial conformity to the others.

"Partially Conforms" means the evaluator has concluded that the activity is making good-faith efforts to comply with the requirements of the individual *Standards* or element of the *Code of Ethics*, but falls short of achieving some major objectives.

"Does Not Conform" means deficiencies in practice are judged to be so significant as to seriously impair or preclude the internal audit activity from performing adequately in all or in significant areas of its responsibilities.

Volunteer State Community College
Report on Quality Self-Assessment Review
June 24, 2016

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Volunteer State Community College
Report on Quality Self-Assessment Review
June 24, 2016

REQUIREMENT FOR QUALITY ASSESSMENTS

The Office of Internal Audit is required by The Institute of internal Auditors' (IIA) *International Standards for the Professional Practice of Internal Auditing* (*Standards)* to have a quality assurance and improvement program, which includes periodic internal and external quality assessments and ongoing internal monitoring for conformance to the *Standards*, the *Definition of Internal Auditing*, and the *Code of Ethics*. To better prepare for an external quality assessment, the internal audit activity should complete an internal self-assessment prior to undergoing an external quality assessment.

Adherence to the *Standards* is essential for the professional practice of internal auditing. Within The *IIA Standards* are Attribute and Performance Standards. The IIA states that "Standards are the criteria by which the operations of an internal audit department are evaluated and measured. They are intended to represent the practice of internal auditing as it should be."

PROCEDURES PERFORMED

As part of the quality assessment, the Office of Internal Audit prepared a self-study of conformance to the IIA requirements. The concept of general conformance to the IIA Standards recognizes that there may still be room for improvement, and quality assurance reviews provide a natural process for identifying these opportunities. For a detailed list of conformance to individual standards, please see Attachment A to the report.

OPINION AS TO CONFORMITY TO THE STANDARDS

The overall opinion is that the College's internal audit activity generally conforms to The IIA's *Standards, Definition of Internal Auditing* and *Code of Ethics*. The internal audit activity is well-structured and progressive, and audit management is endeavoring to provide useful audit tools and implement appropriate practices.   Efforts to conform to the spirit and intent of the *IIA Standards* are evident.

Volunteer State Community College
Report on Quality Self-Assessment Review
June 24, 2016

ATTACHMENT A – SUMMARY EVALUATION OF CONFORMITY TO THE STANDARDS

GC = Generally Conforms and means that IA has a charter, policies and procedures that are judged to meet the spirit and intent of the IIA Standards with some potential opportunities for improvement.

PC = Partially Conforms and means there are deficiencies in practice that are judged to deviate from the spirit and intent of the IIA Standards, but these deficiencies did not preclude IA from performing its responsibilities

DNC = Does Not Conform and means deficiencies in practice are judged to be so significant as to seriously impair or preclude IA from performing adequately in all or in significant areas of its responsibilities.

NA = Not applicable and means the Standard does not apply.

Attribute Standards	GC	PC	DNC	NA
1000 - Purpose, Authority and Responsibility	X			
1100 - Independence and Objectivity				
1110 Organizational Independence	X			
1111 Direct Interaction with the Board	X			
1120 Individual Objectivity	X			
1130 Impairments to Independence or Objectivity	X			
1200 - Proficiency and Due Professional Care				
1210 Proficiency	X			
1220 Due Professional Care	X			
1230 Continuing Professional Development	X			
1300 - Quality Assurance Improvement Program				
1310 Quality Program Assessments	X			
1311 Internal Assessments	X			
1312 External Assessments	X			
1320 Reporting on the Quality Program	X			
1321 Use of "Conformity with the Standards"	X			
1322 Disclosure of Noncompliance				x
Performance Standards				
2000 - Managing the Internal Audit Activity				
2010 Planning	X			
2020 Communication and Approval	X			
2030 Resource Management	X			
2040 Policies and Procedures	X			
2050 Coordination	X			
2060 Reporting to the Board and Senior Management	X			
2070 External Service Provider & Organizational Responsibility				X
2100 - Nature of Work				
2110 Governance	X			
2120 Risk Management	X			
2130 Control	X			
2200 - Engagement Planning				
2201 Planning Considerations	X			
2210 Engagement Objectives	X			
2220 Engagement Scope	X			
2230 Engagement Resource Allocation	X			
2240 Engagement Work Program	X			
2300 - Performing the Engagement				
2310 Identifying Information	X			
2320 Analysis and Evaluation	X			
2330 Documenting Information	X			
2340 Engagement Supervision	X			
2400 - Communicating Results				
2410 Criteria for Communication	X			
2420 Quality of Communications	X			
2421 Errors and Omissions				X
2430 Use of "Conformity with the Standards"	X			
2431 Engagement Disclosure of Noncompliance				X
2440 Disseminating Results	X			
2450 Overall Opinions	X			
2500 - Monitoring Progress	X			
2600 - Management's Acceptance of Risks	X			

WALTERS STATE COMMUNITY COLLEGE

Office of Internal Audit
Report on Quality Self-Assessment Review
June 23, 2016

WALTERSSTATE
THE GREAT SMOKY MOUNTAINS COMMUNITY COLLEGE

June 23, 2016

Ms. Tammy Birchett
Director of System-wide Internal Audit
Tennessee Board of Regents
1415 Murfreesboro Road, Suite 308
Nashville, TN 37211

Re: Walters State Community College
       Office of Internal Audit
       Quality Self-Assessment Review
       June 23, 2016

Dear Ms. Birchett:

Please find enclosed my June 23, 2016 Office of Internal Audit's Quality Self-Assessment Review report for Walters State Community College.

Please contact me by phone at (423) 585-6794 or by e-mail at Mark.Ortlieb@ws.edu if you have any questions concerning the accompanying materials or need any additional information.

Best regards,

Mark A. Ortlieb, CPA
Internal Auditor

CC via e-mail: Dr. Wade B. McCamey, President, WSCC

Enclosures

Walters State Community College
Report on Quality Self-Assessment Review
June 23, 2016

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Restrictions on Report Use: *This report is intended solely for the internal use of the Tennessee Board of Regents and Columbia State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by Columbia State Community College, Office of Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public record.*

EXECUTIVE SUMMARY

The Walters State Community College, Office of Internal Audit, conducted a quality self-assessment of the internal audit activity during June 2016. The principal objective of the quality self-assessment was to determine the internal audit activity's conformity to The Institute of Internal Auditors' (IIA) *International Standards for the Professional Practice of Internal Auditing* (*Standards*), the *Definition of Internal Auditing* and the *Code of Ethics*.

The overall opinion is that the Walters State Community College's internal audit activity generally conforms to The IIA's *Standards, Definition of Internal Auditing* and *Code of Ethics*. The internal audit activity is well-structured and progressive, and audit management is endeavoring to provide useful audit tools and implement appropriate practices. For a detailed list of conformance to individual standards, please see Attachment A to the report.

As part of the quality assessment, the Office of Internal Audit prepared a self-study of conformance to the IIA requirements.

OBSERVATIONS

The concept of general conformance to the *IIA Standards* recognizes that there may still be room for improvement. Auditors strive for continuous improvement and Quality Assurance Reviews provide a natural process for identifying these opportunities. This report contains a number of recommendations that should not be taken collectively to undermine the overall conclusion. Among the opportunities noted in this report, the following stand out as most significant in relation to the *IIA Standards* and have the highest potential to improve the program.

1. *Standard 1210 – Proficiency and Due Professional Care – Proficiency* – Gain proficiency in implementing and utilizing computer-aided audit techniques to analyze data
2. *Standard 2201 – Engagement Planning – Planning Considerations* – Create written documentation of verbal understandings of audit engagements for parties outside the organization and of consulting engagements for internal clients
3. *Standard 2330 – Performing the Engagement – Documenting Information* – Consistently use appropriate checklists during the audit engagement to help ensure completeness

REQUIREMENT FOR QUALITY ASSESSMENTS

The Office of Internal Audit is required by The *IIA Standards,* to have a quality assurance and improvement program, which includes periodic internal and external quality assessments and ongoing internal monitoring for conformance with the *Standards.* To better prepare for an external quality assessment, the internal audit activity should complete an internal self-assessment prior to undergoing an external quality assessment.

Adherence to the *Standards* is essential for the professional practice of internal auditing. Within The *IIA Standards* are Attribute and Performance Standards. The IIA states that "Standards are the criteria by which the operations of an internal audit department are evaluated and measured. They are intended to represent the practice of internal auditing as it should be."

PROCEDURES PERFORMED

As part of the quality assessment, the Office of Internal Audit prepared a self-study of conformance to the IIA requirements

OPINION AS TO CONFORMITY TO THE STANDARDS

The overall opinion is that the Walters State Community College's internal audit activity generally conforms to The IIA's *Standards, Definition of Internal Auditing* and *Code of Ethics.* Efforts to conform to the spirit and intent of the *IIA Standards* are evident. For example, in response to the last external assessment's recommendation to provide consistency and improved practices, the web-based MKinsight electronic working paper application software was purchased and place in service across all TBR institutions.

Observations
Standard 1210 – Proficiency and Due Professional Care – Proficiency
Internal auditors must have sufficient knowledge of key information technology risks and controls and available technology-based audit techniques to perform their assigned work. Although technology is routinely used, proficiency in analyzing data can be gained by implementing and utilizing computer-aided audit techniques such as the Argos report writer for Banner software.

Standard 2200 – Engagement Planning – Planning Considerations
Internal auditors must develop and document a plan for each engagement, including the engagement's objectives, scope, timing, and resource allocations. Verbal understandings of audit engagements for parties outside the organization and of consulting engagements for internal clients should be documented.

Standard 2330 – Performing the Engagement – Documenting Information
Internal auditors must document relevant information to support the conclusions and engagement results. Appropriate checklists should consistently be used during the audit engagement to help ensure completeness.

ATTACHMENT A - CONFORMITY WITH THE STANDARDS

GC = Generally Conforms and means that IA has a charter, policies and procedures that are judged to meet the spirit and intent of the IIA Standards with some potential opportunities for improvement.

PC = Partially Conforms and means there are deficiencies in practice that are judged to deviate from the spirit and intent of the IIA Standards, but these deficiencies did not preclude IA from performing its responsibilities

DNC = Does Not Conform and means deficiencies in practice are judged to be so significant as to seriously impair or preclude IA from performing adequately in all or in significant areas of its responsibilities.

NA = Not applicable Standard does not apply.

Attribute Standards	GC	PC	DNC	NA
1000 - Purpose, Authority and Responsibility	X			
1100 - Independence and Objectivity				
1110 Organizational Independence	X			
1111 Direct Interaction with the Board				X
1120 Individual Objectivity	X			
1130 – Impairments to Independence or Objectivity	X			
1200 - Proficiency and Due Professional Care				
1210 Proficiency		X		
1220 Due Professional Care	X			
1230 Continuing Professional Development	X			
1300 - Quality Assurance Improvement Program				
1310 Quality Program Assessments	X			
1311 Internal Assessments	X			
1312 External Assessments	X			
1320 Reporting on the Quality Program	X			
1321 Use of "Conformity with the Standards"	X			
1322 Disclosure of Noncompliance				X
Performance Standards				
2000 - Managing the Internal Audit Activity				
2010 Planning	X			
2020 Communication and Approval	X			
2030 Resource Management	X			
2040 Policies and Procedures	X			
2050 Coordination	X			
2060 Reporting to the Board and Senior Management	X			
2070 External Service Provider & Organizational Responsibility				X
2100 - Nature of Work				
2110 Governance	X			
2120 Risk Management	X			
2130 Control	X			
2200 - Engagement Planning				
2201 Planning Considerations		X		
2210 Engagement Objectives	X			
2220 Engagement Scope	X			
2230 Engagement Resource Allocation	X			
2240 Engagement Work Program	X			
2300 - Performing the Engagement				
2310 Identifying Information	X			
2320 Analysis and Evaluation	X			
2330 Documenting Information		X		
2340 Engagement Supervision	X			
2400 - Communicating Results				
2410 Criteria for Communication	X			
2420 Quality of Communications	X			
2421 Errors and Omissions	X			
2440 Disseminating Results	X			
2430 Use of "Conformity with the Standards"	X			
2431 Engagement Disclosure of Noncompliance	X			
2450 Overall Opinions	X			
2500 - Monitoring Progress	X			
2600 - Management's Acceptance of Risks				X

TENNESSEE BOARD OF REGENTS

Office of System-wide Internal Audit
Internal Quality Assurance Review

Self-Assessment Conducted by
Office of System-wide Internal Audit

TENNESSEE BOARD OF REGENTS

Office of System-wide Internal Audit

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

August 17, 2016

Mr. David Gregory, Chancellor
Tennessee Board of Regents
1415 Murfreesboro Road, Suite 340
Nashville, Tennessee 37217

Dear Chancellor Gregory:

The enclosed report is an internal quality assurance review (QAR) of the Tennessee Board of Regents, Office of System-wide Internal Audit. The review was performed as required periodically by the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing (the IIA Standards). The objectives of the QAR were:

1. To assess conformance to the IIA Standards;
2. To assess the effectiveness and efficiency of the Internal Audit activity in providing services to the Board and the system; and
3. To identify opportunities for improvement of the Internal Audit program.

The overall opinion is that the Office of System-wide Internal Audit generally conforms to the IIA Standards. Opportunities for improvement that will enhance conformance to the Standards and improve the efficiency and effectiveness of the internal audit program are described in the report.

Sincerely,

Tammy D. Birchett

Tammy G. Birchett
Chief Audit Executive

cc: Tennessee Board of Regents Audit Committee

Austin Peay State University | East Tennessee State University | Middle Tennessee State University | Tennessee State University | Tennessee Technological 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| Nashville State Community College | Northeast State Community College | Pellissippi State Community College | Roane State Community College

Southwest Tennessee Community College | Volunteer State Community College 358 Walters State Community College | Tennessee Colleges of Applied Technology

TENNESSEE BOARD OF REGENTS
OFFICE OF SYSTEM-WIDE INTERNAL AUDIT
REPORT ON INTERNAL QUALITY ASSURANCE REVIEW

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TENNESSEE BOARD OF REGENTS
OFFICE OF SYSTEM-WIDE INTERNAL AUDIT
REPORT ON INTERNAL QUALITY ASSURANCE REVIEW

INTRODUCTION

The Tennessee Board of Regents, Office of System-wide Internal Audit, conducted an internal quality assurance review of the internal audit activity in June and July 2016. The principal objective of the self-assessment was to determine the internal audit activity's conformance to The Institute of Internal Auditors' (IIA) *International Standards for the Professional Practice of Internal Auditing* (*Standards*), the *Definition of Internal Auditing* and the *Code of Ethics*.

REQUIREMENT FOR QUALITY ASSESSMENTS

The Office of System-wide Internal Audit is required by The *IIA Standards,* to maintain a quality assurance and improvement program, which includes periodic internal and external quality assessments and ongoing internal monitoring for conformance to the *Standards*. Adherence to the *Standards* is essential for the professional practice of internal auditing. Within The *IIA Standards* are Attribute and Performance Standards. The IIA states that "Standards are the criteria by which the operations of an internal audit department are evaluated and measured. They are intended to represent the practice of internal auditing as it should be."

OPINION

The overall opinion of the internal assessment is that the Tennessee Board of Regents, Office of System-wide Internal Audit generally conforms to The IIA's *Standards, Definition of Internal Auditing* and *Code of Ethics*. The internal audit activity is well-structured and progressive and audit management is endeavoring to provide useful audit tools and implement appropriate practices. For a detailed list of conformance to individual standards, please see Attachment A to the report.

OBSERVATIONS

The concept of general conformance to the *IIA Standards* recognizes that there may still be room for improvement. The staff performing internal audit activities strive for continuous improvement and quality assurance reviews provide a natural process for identifying these opportunities. This report contains the following three observations that should not be taken collectively to undermine the overall conclusion. The observations are the most significant in relation to the *IIA Standards* and have the highest potential to improve the program.

1. *Standard 1200 – Proficiency and Due Professional Care – Generally Conforms*
   An element of this Standard requires that internal auditors must have sufficient knowledge of key information technology (IT) risks and controls and available technology-based audit techniques to perform their work. The Office of System-wide Internal Audit has added an Information Systems auditor and implemented audit management software across the audit offices in the Tennessee Board of Regents system. However, because of the reliance on various information systems within the system, System-wide Internal Audit will continue

to seek opportunities to add IT audit analysis tools and other resources to increase audit effectiveness.

2. *Standard 1300 – Quality Assurance and Improvement Program – Generally Conforms*
   This standard requires that the quality assurance and improvement program cover all aspects of the internal audit activity and that results be communicated annually to senior management and the audit committee [IIA Practice Advisory 1320-1, May 2015, requires communication to management and the audit committee annually. Results of periodic internal self-assessments and external assessments have been reported to the audit committee, but System-wide Internal Audit will develop an annual process for reporting other quality assurance activities to the committee.

3. *Standard 2420 – Quality of Communications – Generally Conforms*
   This standard requires timely communications, described as opportune and expedient depending on the significance of the issue, which allow management to take appropriate corrective action. System-wide Internal Audit will develop performance metrics for its audit reporting activities to facilitate timely reports to management and to improve conformance.

GC = Generally Conforms and means that IA has a charter, policies and procedures that are judged to meet the spirit and intent of the IIA Standards with some potential opportunities for improvement.

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NA = Not applicable Standard does not apply.

Attribute Standards	GC	PC	DNC	NA
1000 - Purpose, Authority and Responsibility	X			
1100 - Independence and Objectivity				
1110 Organizational Independence	X			
1111 Direct Interaction with the Board	X			
1120 Individual Objectivity	X			
1130 – Impairments to Independence or Objectivity	X			
1200 - Proficiency and Due Professional Care				
1210 Proficiency	X			
1220 Due Professional Care	X			
1230 Continuing Professional Development	X			
1300 - Quality Assurance Improvement Program				
1310 Quality Program Assessments	X			
1311 Internal Assessments	X			
1312 External Assessments	X			
1320 Reporting on the Quality Program	X			
1321 Use of "Conforms with the *International Standards*"	X			
1322 Disclosure of Noncompliance	X			
Performance Standards				
2000 - Managing the Internal Audit Activity				
2010 Planning	X			
2020 Communication and Approval	X			
2030 Resource Management	X			
2040 Policies and Procedures	X			
2050 Coordination	X			
2060 Reporting to the Board and Senior Management	X			
2070 External Service Provider & Organizational Responsibility	X			
2100 - Nature of Work				
2110 Governance	X			
2120 Risk Management	X			
2130 Control	X			
2200 - Engagement Planning				
2201 Planning Considerations	X			
2210 Engagement Objectives	X			
2220 Engagement Scope	X			
2230 Engagement Resource Allocation	X			
2240 Engagement Work Program	X			
2300 - Performing the Engagement				
2310 Identifying Information	X			
2320 Analysis and Evaluation	X			
2330 Documenting Information	X			
2340 Engagement Supervision	X			
2400 - Communicating Results				
2410 Criteria for Communication	X			
2420 Quality of Communications	X			
2421 Errors and Omissions	X			
2430 Use of "Conducted in Conformity with the *International Standards*"	X			
2431 Engagement Disclosure of Noncompliance	X			
2440 Disseminating Results	X			
2450 Overall Opinions	X			
2500 - Monitoring Progress	X			
2600 - Management's Acceptance of Risks	X			

Tennessee Board of Regents
Committee on Audit

DATE: August 30, 2016

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

PRESENTER: Tammy Birchett

ACTION REQUIRED: Informational Report

STAFF'S RECOMMENDATION: Accept Report

BACKGROUND INFORMATION:

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

Tennessee Board of Regents

DATE:	September 16, 2016
SUBJECT:	Report of the Regents Award for Excellence in Philanthropy
PRESENTER:	Regent Fran Marcum
ACTION REQUIRED:	None - Information Purposes Only
STAFF RECOMMENDATION:	Not Applicable

Recipients of the Regents award for Excellence in Philanthropy are selected due to their generosity of time and resources, influence on volunteers to become involved in fund raising, active promotion of the importance of higher education, leadership in philanthropy, exceptional civic responsibility and integrity.

Mr. Robert Fogelman accepted the prestigious Regents Award for Excellence in Philanthropy on behalf of University of Memphis on May 16, 2016.

In the photo below from left to right are: University of Memphis President David Rudd, Mr. Robert Fogleman and Regent Greg Duckett.

TENNESSEE BOARD OF REGENTS

MEETING:	Quarterly Board Meeting
SUBJECT:	Security and Safety Taskforce Report
DATE:	September 16, 2016
PRESENTER:	Chancellor David Gregory
ACTION REQUIRED:	No Action Needed
STAFF'S RECOMMENDATION:	For Informational Purposes Only

BACKGROUND INFORMATION:

In March 2016, Chancellor David Gregory created the TBR Safety and Security Taskforce to look at best practices in campus security and make recommendations for improvement. This 18-member body is led by Dr. Rebecca Ashford, Vice President for Student Affairs, Pellissippi State Community College; Dr. Lynn Goodman, Associate Vice Chancellor of Operations for the Tennessee Colleges of Applied Technology; and Bruce Harber, Chief Operations Officer and former Chief of Police, University of Memphis. Over the past spent six months the taskforce has conducted student and staff surveys; reached out to other states; reviewed crime data; analyzed existing policies; reviewed staffing needs; and evaluated physical and technological improvements for classroom and student safety. The report conclusions and recommendations will be presented by the task force chairs.

TENNESSEE BOARD OF REGENTS

MEETING:	Quarterly Board Meeting
SUBJECT:	Approval of the Proposed 2017 Meeting Dates
DATE:	September 16, 2016
PRESENTER:	Chancellor David Gregory
ACTION REQUIRED:	Voice Vote
STAFF'S RECOMMENDATION:	Approval

BACKGROUND INFORMATION:

The Board will be asked to consider and approve the meeting dates for 2017. The proposed dates and locations are:

Thursday, March 30	Board Retreat – Location to be Determined
Friday, March 31	TCAT Murfreesboro NISSAN Facility
	Hosted by Mid-TN Regional TCATs
Thursday and Friday, June 22 and 23	Roane State Community College
Thursday and Friday, September 21 and 22	Southwest Tennessee Community College
Thursday, December 14	TBR
	Location: Volunteer State Community College

REPORT OF THE COMMITTEE ON PERSONNEL AND COMPENSATION

September 16, 2016

The Committee on Personnel and Compensation met at Chattanooga State Community College on September 15, 2016.

The first item on the agenda was the consent agenda. The Committee considered for approval the following items:

(a) An out of cycle faculty promotion from Chattanooga State for Randy Ricketson to Assistant Professor in Engineering and Information Technology. The promotion includes a 3% or $1,537 salary increase. The request was inadvertently omitted during the normal cycle.

(b) Recommendations for tenure upon appointment for nineteen (19) faculty members from Austin Peay State University, East Tennessee State University, Middle Tennessee State University, Tennessee State University, Tennessee Tech University, the University of Memphis, Chattanooga State and Pellissippi State.

Regent Thomas made a motion to accept the items presented under the consent agenda. Regent Freeman provided a second. A roll call vote was taken and the motion was passed.

As the second item on the agenda, the Committee considered for approval the institutional compensation proposals at the universities, community colleges, the Tennessee Colleges of Applied Technology, and the System Office. The System Office request also includes presidents and directors. If approved, system wide recurring salary adjustments would total approximately $19.8 million.

Regent Smith made a motion to approve the increases as presented. Regent Varlan provided a second. A roll call vote was taken and the motion was passed.

As the third and final item on the agenda, the Committee considered revisions to the TBR Policy 7:01:00:00, Firearms and Other Weapons.

Regent Thomas made a motion to accept the revisions as presented. Regent Freeman provided a second. A voice vote was taken and the motion was passed.

There being no further business, the Committee on Personnel and Compensation was adjourned.

Respectfully submitted,

Committee on Personnel and Compensation

_____

Regent Howard Roddy, Chair

REPORT OF THE
COMMITTEE ON FINANCE AND BUSINESS OPERATIONS

SEPTEMBER 16, 2016

The Committee on Finance and Business Operations met in regular session on September 15, 2016, on the campus of Chattanooga State Community College.

The first item of business was review of the consent agenda. The items on the consent agenda included the following:

- Approval of New Policy 1:10:00:00 – Contracts

- Recommended Revisions to Policy 1:03:02:10 – Approvals of Procurements and Contracts

- Approval of New Policy 4:02:10:10 – Procurement Card

- Technology Access Fee (TAF) Spending Plans for Fiscal Year 2016-2017. As required by Guideline B-060, Fees, Charges, Refunds and Fee Adjustments, a sample of technology access fee spending plans for fiscal year 2016-17 were selected and reviewed for compliance with TAF use guidelines. The sample included the plans from East Tennessee State University, Tennessee Tech, Motlow State

Community College, Northeast State Community College and Southwest Tennessee Community College as well as Tennessee Colleges of Applied Technology at Crossville, Crump, Dickson, Knoxville, Newbern, Paris, and Shelbyville.   All plans reviewed were found to be in compliance with the guidelines. A motion was made by Regent Freeman with a second by Regent Griscom to approve the consent agenda items as presented. The motion carried by voice vote.

The second agenda item was presentation of the Capital Budget Request for Fiscal Year 2017-2018 by Dick Tracy. The capital budget request included $294,680,000 in Capital Outlay and $116,450,000 in Capital Maintenance for a total of $411,130,000. Vice Chancellor Sims presented a capital outlay substitution project for the University of Memphis.   A motion was made by Regent Griscom and seconded by Regent Smith to approve the capital outlay and capital maintenance budgets, including the substitution requested by the University of Memphis.   This substitution changed the Capital Outlay total to $302,680,000 and the total capital budget request to $419,130,000. The Capital Budget Request was unanimously approved as presented by roll

call vote. An informational report on capital match funding was also presented by Vice Chancellor Sims.

The final item on the agenda was a report by Vice Chancellor Sims regarding system budget requests to the Tennessee Higher Education Commission for inclusion in the 2017-2018 budget request. Regent Griscom moved to approve the budget requests with a second made by Regent Thomas. The Committee unanimously approved by roll call vote the budget requests which total $5,050,000 recurring and $13,700,000 non-recurring for a total request of $18,750,000.

Vice Chancellor Sims presented one additional item related to university foundation agreements. Regent Griscom moved to waive the September 2016 date for execution of new agreements between TBR universities and their affiliated foundations. After discussion, a second was provided by Regent Thomas and the motion passed by voice vote.

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

Respectfully submitted

COMMITTEE ON FINANCE
AND BUSINESS OPERATIONS

_____

Gregory Duckett, Chair

TENNESSEE BOARD OF REGENTS

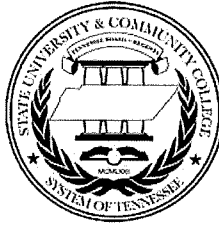|	
MEETING:	September Quarterly Board Meeting
SUBJECT:	Re-Naming of the Hemlock Semiconductor Building
DATE:	September 16, 2016
PRESENTER:	David Gregory, Chancellor
ACTION REQUIRED:	Voice Vote
STAFF'S RECOMMENDATION:	Approve

BACKGROUND INFORMATION:

President Alisa White has submitted a request to name the building formerly named the Hemlock Semiconductor building as the "Technology Building." The building was originally named the Hemlock Semiconductor Building to recognize that company and its gift of chemical engineering technology equipment for the laboratory. The name was removed in December 2015 with their permission, due to the fact that Hemlock has decided not to open a plant in Clarksville. The building needs a name for campus signage and maps. If the Board approves the request, APSU will simply refer to it as the Technology Building until which time Austin Peay decides to name it in honor of an appropriate person or company.

This recommendation is in compliance with the TBR Policy 4:02:05:01. Background materials supporting this request will be kept in the Chancellor's office.

TENNESSEE BOARD OF REGENTS

MEETING:	September Quarterly Board Meeting
SUBJECT:	Naming of the Jenkins & Wynne Building
DATE:	September 16, 2016
PRESENTER:	David Gregory, Chancellor
ACTION REQUIRED:	Voice Vote
STAFF'S RECOMMENDATION:	Approve

BACKGROUND INFORMATION:

President Alisa White has submitted a request to name the building formerly named the Jenkins & Wynne Pre-Owned Cars building the "Jenkins Building," due to the generosity and support to APSU from Mr. Don Jenkins and his wife, Sandy. In the last three years, the Jenkins family has donated more than $332,000, and has made a long-term commitment to the university. In addition, the Jenkins family allowed the university the exclusive opportunity to purchase a piece of property at the appraised value, even though they had been approached by several developers who would have paid more.

The 3500 square foot, one story building will be used for the University Advancement Office and is located at 304 College Street, Clarksville, Tennessee.

This recommendation is in compliance with the TBR Policy 4:02:05:01. Background materials supporting this naming will be kept on file in the Chancellor's office.

TENNESSEE BOARD OF REGENTS

MEETING:	September Quarterly Board Meeting
SUBJECT:	Naming of the John Morgan Walk of History
DATE:	September 16, 2016
PRESENTER:	David Gregory, Chancellor
ACTION REQUIRED:	Voice Vote
STAFF'S RECOMMENDATION:	Approve

BACKGROUND INFORMATION:

President Alisa White has submitted a request to name the walkway located between Marks Building and Blount Hall, the "John Morgan Walk of History," due to his years of service to the State of Tennessee and the Tennessee Board of Regents. The new space will be dedicated Fall 2016 to recognize alumni and donors to the University through a brick recognition program.

John Morgan has served in state government for 40 years, including five as Chancellor of the Tennessee Board of Regents. An alum of Austin Peay, former Chancellor John Morgan has a special relationship with Austin Peay State University in that he grew up amongst these hallowed halls and grounds during his father's tenure as President of Austin Peay from 1963 until 1976. His service and commitment have positively benefited Austin Peay and will inspire other friends and supporters of the University to a similar level of dedication.

This recommendation is in compliance with the TBR Policy 4:02:05:01. Background materials supporting this naming will be kept on file in the Chancellor's office.