



TENNESSEE BOARD OF REGENTS
Committee on Audit

AGENDA
November 15, 2016

- I. IMPACT OF THE FOCUS ACT ON INTERNAL AUDIT FUNCTIONS (Chancellor David Gregory, Tammy Birchett)**
- II. REVIEW OF AUDIT COMMITTEE CHARTER AND RESPONSIBILITIES (Tammy Birchett)**
- III. INFORMATIONAL REPORTING (Tammy Birchett)**
 - a. Review of Comptroller's Office Audit Reports**
 - b. Review of Corrective Actions on Performance Audit Findings**
 - c. Review of Internal Audit Reports**
 - d. Review of Annual Audits and Expenses for the Chancellor and Presidents**
- IV. REVIEW OF REVISIONS TO FISCAL YEAR 2016 INTERNAL AUDIT PLANS (Tammy Birchett)**
- V. REVIEW OF SALARIES AND STAFFING FOR SYSTEM-WIDE INTERNAL AUDIT (Tammy Birchett)**
 - a. Review of Salaries and Budgets for System Auditors**
 - b. Review of Salaries for Office of System-wide Internal Audit**
- VI. NON-PUBLIC EXECUTIVE SESSION (Tammy Birchett)**



TENNESSEE BOARD OF REGENTS

MEETING:	Committee on Audit
SUBJECT:	Impact of the FOCUS Act on Internal Audit Functions
DATE:	November 15, 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 The Act did not amend statutes originally enacted in 2004 regarding the establishment of an audit committee, and other internal audit matters, for the Tennessee Board of Regents system.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 require audit committees for the new state university boards once established and convened. 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)).



TENNESSEE BOARD OF REGENTS

MEETING:	Committee on Audit
DATE:	November 15, 2016
AGENDA ITEM:	Review of Audit Committee Charter and Responsibilities
PRESENTER:	Tammy Birchett
ACTION REQUIRED:	Voice Vote
STAFF'S RECOMMENDATION:	Approval

BACKGROUND INFORMATION:

The Audit Committee Charter is reviewed annually, as required by the charter, to consider any needed revisions. Upon approval of any changes by the Audit Committee and Board, the charter is submitted to the Comptroller of the Treasury for review and approval. The Audit Committee Charter was last revised by the Audit Committee on November 25, 2014, and subsequently approved by the Comptroller of the Treasury.

The Internal Audit staff have reviewed the charter and have no recommendations for changes at this time. The Committee will discuss the charter and consider whether any changes are needed.

The Tennessee Board of Regents bylaws provides that the Audit Committee shall provide appropriate oversight and accountability on fiscal matters within the Tennessee Board of Regents and shall employ a person qualified by training and experience to serve as an internal auditor and to report directly to the Audit Committee and the Board. The bylaws require that the internal auditor perform the duties required by the Higher Education Accountability Act of 2004 (T.C.A. § 49-14-101 et seq.) including reports to the Committee and development of a process to report and investigate illegal, improper, fraudulent or wasteful activity. The bylaws provide that in addition to the Regents appointed to the Committee, the Board may select one or more certified public accountants or other qualified citizens who are not members of the Board to serve on the Audit Committee.

A summary chart of Audit Committee responsibilities incorporates requirements noted in the Higher Education Accountability Act referenced in the bylaws, as well as the Board's Audit Committee Charter, Policy 4:01:05:00 on Internal Audit and guidance previously provided by the Comptroller of the Treasury. The Committee will discuss these responsibilities.

Tennessee Board of Regents *Audit Committee Charter*

Purpose

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

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

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

Authority

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

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

Responsibilities

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

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

Tennessee Comptroller's Office Audits

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

External Audits

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

Internal Audit Activities

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

- Ensure the internal audit function maintains a quality assurance and improvement program, including internal procedures and assessments and a periodic external quality assessment of conformance with the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*.

Internal Audit Administration

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

Risk, Internal Control and Compliance

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

Fraud

- Ensure that the Board, and the management and staff of the Board and its institutions take all reasonable steps to prevent, detect, and report fraud, waste and abuse.

- Formally and regularly inform management of their responsibility for preventing, detecting, and reporting fraud, waste and abuse.
- Establish a process for employees, taxpayers and other citizens to confidentially report suspected illegal, improper, wasteful or fraudulent activity.
- Inform the Comptroller of the Treasury of assessments of controls to reduce risks of fraud.
- Promptly report indications of fraud to the Comptroller of the Treasury.

Other

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

Membership

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

Independence

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

Education

The Board’s senior management and the System-wide Internal Audit office are responsible for providing the committee with educational resources related to accounting

principles, internal controls, applicable policies, and other information that may be requested by the committee to maintain appropriate financial and compliance literacy.

Meetings

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

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

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

Source: Committee on Audit Meeting, November 23, 2004; Committee on Audit Meeting, June 29, 2006; Committee on Audit Meeting, September 11, 2007; Committee on Audit Meeting, November 17, 2009; Committee on Audit Meeting, November 16, 2010; Committee on Audit Meeting, November 25, 2014.

**Tennessee Board of Regents
Chart of Audit Committee Responsibilities**

<i>Responsibilities for Governance and Oversight</i>		
	Performed	Requirement
A standing committee of the Board to meet as necessary, but at least annually.	Quarterly	S/C
Assist the Board by providing oversight and accountability on financial reporting and related disclosures, internal controls and all other aspects of operations.	Ongoing	S/G/C
Maintain independence to avoid even the appearance of a conflict that would interfere with independent judgment (annual disclosure).	Ongoing	S/C
Review and assess the adequacy of the Audit Committee charter. Obtain approval of the Board and Comptroller.	Annually	S/G/C
<i>Responsibilities for Internal Audit Activities</i>		
Review and approve the charter of the System-wide Internal Audit (SWIA) and campus internal audit functions.	Annually	S/G/C
Provide a process for confidential complaints of suspected fraud, waste or abuse.	Ongoing	S/G
Review and approve the annual and revised audit plans of SWIA and campus audit functions, including management requests for unplanned assignments.	Annually / Quarterly	C/P
Facilitate audits and investigations from initiation to resolution, including advising auditors of pertinent information received.	Ongoing	S/G/C
Review reports and audits of expenses of the chancellor and presidents.	Annually	S/P
Review significant results of internal audit work performed.	Quarterly	C
Review the internal auditor's report of audit activity at least annually.	Annually	S/C/P
Review reports on the internal audit function's quality assurance and improvement program to monitor and ensure compliance with the IIA <i>Standards</i> .	Annually	S/C/P
<i>Responsibilities for External Audit Activities</i>		
Review results of the Comptroller's audits of financial statements and other matters.	Quarterly	S/C
Meet with the Comptroller or State auditors upon request.	As Needed	S/C
Review significant results of any external auditors or regulators.	As Needed	C
<i>Responsibilities for Management's Control Activities</i>		
Review and evaluate management's assessment of risk and fraud, assuring internal controls are in place to mitigate significant risks.	Annually	S/C/G/P
Reiterate to the Board, management and staff their responsibility for preventing, detecting, and reporting fraud, waste, and abuse.	Annually	S/G
Promptly notify the Comptroller of the Treasury of any indications of fraud.	As Needed	S/G
Review with management and general counsel any legal matters (including pending litigation) that may have a material impact on the financial statements, and any material reports or inquiries from regulatory or governmental agencies.	As Needed	S/C
Review the Board's policies regarding employee conduct to ensure they are available to all employees, easy to understand and implement, enforced and provide a confidential means of reporting violations.	As Needed	G/C
Review the Board's policy regarding conflict of interest to ensure that it is clearly defined and comprehensive and conflicts are adequately resolved and documented.	As Needed	G/C
<i>Responsibilities for Internal Audit Personnel and Resources</i>		
Employ a qualified internal auditor (CAE) reporting directly to the audit committee and Board, removable only for cause by a majority vote of the Board.	Ongoing	S/C/P
Review CAE's administrative reporting relationship to assure independence and adequate budget and staff resources to perform duties effectively.	Annually	C
Review and approve appointment, compensation, reassignment or dismissal of CAE.	Annually	S/C/P
Review and approve compensation or termination of system office internal auditors.	Annually	C/P
Review compensation of campus internal auditors. Review and approve termination of campus internal auditors.	Annually	S/C/P
Legend:		
S – State Statute	P – TBR Internal Audit Policy, 4-01-05-00	
C – TBR Audit Committee Charter	G – Guidance for Audit Committees by Comptroller	



TENNESSEE BOARD OF REGENTS

MEETING:	Committee on Audit
DATE:	November 15, 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

Dyersburg State Community College – FYE June 30, 2015

FINANCIAL AND COMPLIANCE AUDITS – FINDINGS

Motlow State Community College – FYE June 30, 2015

Pellissippi State Community College – FYE June 30, 2015 and June 30, 2014

Roane State Community College – FYE June 30, 2015 and June 30, 2014

Walters State Community College – 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 Control¹

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

Significant Deficiency¹

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

Material Weakness¹

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

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

Instance of Non-Compliance Required to be Reported²

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

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

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

Tennessee Board of Regents
Audit Committee
November 15, 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
Dyersburg State Community College	June 30, 2015	Unmodified Opinion	No findings	No instances of noncompliance required to be reported	0

Financial and Compliance Audits—Findings Reported.

Institution	For the Year Ended	Fairness of Financial Statement Presentation	Report on Internal Control	Report on Compliance	Findings
Motlow State Community College	June 30, 2015	Unmodified Opinion	One finding was identified as a significant deficiency	No instances of noncompliance required to be reported	1

Finding 1 – As noted in the prior audit, the college did not provide adequate internal controls in one specific area

As noted in the prior audit, Motlow State Community College did not design and monitor proper internal controls. We observed a condition in violation of college policies and/or industry-accepted best practices.

Management's Comment – Management concurred with the audit finding and recommendation and indicated additional controls were being implemented over the specific area.

Institution	For the Year Ended	Fairness of Financial Statement Presentation	Report on Internal Control	Report on Compliance	Findings
Pellissippi State Community College	June 30, 2015 and June 30, 2014	Unmodified Opinion	One finding was identified as a significant deficiency	No instances of noncompliance required to be reported	1

Finding 1 – The college did not provide adequate internal controls in two specific areas

Pellissippi State Community College did not design and monitor internal controls in specific areas. The finding noted conditions in violation of college policies and/or industry-accepted best practices.

Management's Comment – Management concurred with the audit finding and recommendation and indicated corrective action was being taken to ensure internal controls are strengthened in the two specific areas and would be fully implemented by December 13, 2016.

Tennessee Board of Regents
Audit Committee
November 15, 2016
Review of Comptroller's Office Audit Reports

Financial and Compliance Audits—Findings Reported (continued)

Institution	For the Year Ended	Fairness of Financial Statement Presentation	Report on Internal Control	Report on Compliance	Findings
Roane State Community College	June 30, 2015 and June 30, 2014	Unmodified Opinion	One finding was identified as a significant deficiency	No instances of noncompliance required to be reported	1
<p>Finding 1 – The college did not provide adequate internal controls in three specific areas Roane State Community College did not design and monitor internal controls in specific areas. The report noted conditions in violation of college policies and/or industry-accepted best practices.</p> <p>Management's Comment – Management concurred with the audit finding and recommendation and indicated policies and procedures would be reviewed to implement additional controls over the specific areas.</p>					

Institution	For the Year Ended	Fairness of Financial Statement Presentation	Report on Internal Control	Report on Compliance	Findings
Walters State Community College	June 30, 2015 and June 30, 2014	Unmodified Opinion	One finding was identified as a significant deficiency	No instances of noncompliance required to be reported	1
<p>Finding 1 –The college did not provide adequate internal controls in two specific areas Walters State Community College did not design and monitor proper internal controls. The audit report noted a condition in violation of college policies and/or industry-accepted best practices.</p> <p>Management's Comment – Management concurred with the audit finding and recommendation and indicated effective controls were being implemented to ensure compliance with requirements including ongoing monitoring of risk and controls over the specific areas.</p>					

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

TBR SWIA - Status Report on State Audit Recommendations (Report sorted by Institution and then Date of Final report)						
Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
TSU FY 2014	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	February 1, 2016	January 28, 2016	In Progress
CISCC FY 2014 and 2013	August 28, 2015	CISCC - State Audit FY 2014 and FY 2013 State Audit Finding - Bank reconciliations should be prepared promptly and correctly.	Vice President of Finance and Advancement	March 31, 2016	Internal Audit follow-up in progress.	Management provided report of action in April 2016.
CISCC FY 2014 and 2013	August 28, 2015	CISCC - State Audit FY 2014 and FY 2013 State Audit Finding - Management needs to improve procedures for preparing and reviewing financial statements to prevent errors.	Vice President of Finance and Advancement	March 31, 2016	Internal Audit follow-up in progress.	Management provided report of action in April 2016.
CISCC FY 2014 and 2013	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	March 31, 2016	Internal Audit not yet available but follow-up in progress.	Management provided report of action in April 2016.
MSCC FY 2015	October 22, 2016	MSCC - State Audit FY 2015 State Audit LOU Finding - Did not provide adequate internal controls in one specific area.	Chief Information Officer	March 31, 2017		Not Yet Due
PSCC FY 2015 and 2014	September 15, 2016	PSCC - State Audit FY 2015 and 2014 State Audit LOU Finding - Did not provide adequate internal controls in two specific areas.	Chief Information Officer	March 31, 2017		Not Yet Due
RSCC FY 2015 and 2014	September 7, 2016	RSCC - State Audit FY 2015 and 2014 State Audit LOU Finding - Did not provide adequate internal controls in two specific areas.	Chief Information Officer	March 31, 2017		Not Yet Due
STCC FY 2013 and 2012	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	January 1, 2016	January 26, 2016	In Progress
TBR System Office FY 2015 and FY 2014	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	February 1, 2017		Not Yet Due
WSCC FY 2015 and 2014	September 15, 2016	WSCC - State Audit FY 2015 and 2014 State Audit LOU Finding - Did not provide adequate internal controls in two specific areas	Chief Information Officer	March 31, 2017		Not Yet Due



TENNESSEE BOARD OF REGENTS

MEETING:	Committee on Audit
DATE:	November 15, 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 common course indicator proposal was passed by the Academic Affairs, Student Affairs and Faculty Sub-councils in October 2016. The list of these 186 General Education and Tennessee Transfer Pathways is now at all 19 institutions with a full implementation date of Fall 2018.*
- *The university course maps for the third and fourth years of pathways (last 60 hours) are completed; the template and web page for display on the TTP website with links to the individual university websites is under design and construction by the TTP website webmaster.*
- *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 academic year.*

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. A status report will be provided at the meeting on the implementation of the new agreements.

Tennessee Board of Regents
 Report of Corrective Actions on Performance Audit Findings
 Date: November 4, 2016

TBR universities need to develop monitoring systems to ensure that transfer students obtain all allowable college credit for all transferable courses.		
Responsibility	Estimated Completion Date	Status
Tristan Denley/Randy Schulte	Orig: June 2015; Rev: August 2016	<i>Ongoing</i>
Action Steps	Completion Date	Comments
1.	Reverse Transfer Agreement with UT and TICUA.	Fall 2014 Completed
2.	MOU with UT Knoxville and TBR guarantees transfer admission from community colleges for those who otherwise meet admission criteria and with certain exclusions.	January 8, 2015 Completed
3.	Implemented required Tennessee Transfer Pathways in 52 programs, providing for transfer / acceptance of community college credits at universities. CCTA required 50 programs.	September 4, 2015 Completed
4.	TBR proposing changes in policy to recognize credit for completion of partial TTPs. (Policy 2:01:00:00, Section III B 3.)	March 30, 2016 Completed
5.	TBR in collaboration with UT has implemented a five-year review schedule for all TTPs to review and, when necessary, revise TTP curricula so that they stay current and fully transferable.	April 2016 Completed
6.	TBR is currently reviewing all TTPs to develop consistent numbering and naming of courses within pathways. (Note: On July 14, 2016, the Academic Affairs Subcouncil deferred action on the proposal for common course indicators for 180 general education and TTP core courses to its October 19-20 meeting, pending further review by faculty and staff at all 19 institutions.)	<i>October 2016</i> Completed <i>The common course indicator proposal was passed by the Academic Affairs, Student Affairs and Faculty Subcouncils in October 2016. The list of these 186 General Education and TTP is now at all 19 institutions with a full implementation date of Fall 2018.</i>
7.	<i>TBR universities are preparing course maps for the third and fourth years of pathways (last 60 hours) to be included on TTP and university websites. The universities submitted curricular maps for years 3 and 4 for entering TTP students with a small number of maps outstanding.</i>	<i>October 2016</i> In Progress <i>The university course maps are completed; the template and web page for display on the TTP website with links to the individual university websites is under design and construction by the TTP website webmaster</i>
8.	THEC has contracted to electronically provide transcripts for high schools and other institutions within the state. As of August 2016, 277 K-12 schools signed up for the new service and THEC is working to bring them all online this academic year along with the TBR and UT. <i>THEC plans to sign up the remaining TN high schools in the 2017-2018 school year.</i>	August 2016 Completed – electronic transcript service in place. <i>In Progress – THEC implementing across the state.</i>
9.	<i>Explore feasibility and costs of implementing mechanisms to monitor college course transfers system-wide.</i>	<i>TBD</i> <i>Feasibility review completed but CDR project delayed.</i>
10.	<i>Common Data Repository</i>	<i>TBD</i> <i>TBR plans to outsource development.</i>
11.	<i>Develop Degree Audit script for graduates to determine how many hours a student took that did not apply to the degree earned – to evaluate effectiveness in student progression.</i>	<i>TBD - Planned when CDR is operational.</i> <i>Future project.</i>

Tennessee Board of Regents
 Report of Corrective Actions on Performance Audit Findings
 Date: November 4, 2016

Finding 6			
TBR universities and community colleges have not included General Counsel recommended provisions in foundation agreements.			
Responsibility		Estimated Completion Date	Status
Dale Sims / Mary Moody		Orig: Spring 2015 Rev: Fall 2016	<i>Ongoing</i>
Action Steps		Completion Date	Comments
1.	Pursue revisions to TBR Policy 4:01:07:02, <i>Foundations</i> and any companion changes needed in recommended provisions of foundation agreements	<i>In Progress</i>	Planned for Fall 2015 quarterly meeting cycle.
2.	Drafted revisions to policy and circulated to institutions for comments	May 9, 2014	Completed
3.	Meeting with selected institutional representative and System staff to review comments on draft changes	June 18, 2014	Completed
4.	Draft 2 nd revision to policy and model agreement, considering institutional feedback	July 11, 2014	Completed
5.	Circulate 2 nd revision to institutions thru business officers – solicit feedback during BASC	July 29, 2014	Completed
6.	Present final version to Chief Business Officers for approval.	July 25, 2015	Approved
7.	Present final version to Presidents/Directors for approval.	August 18-19, 2015	Approved
8.	Present final version to Board for approval.	September 17, 2015	Approved
9.	Provide agreement template to institutions. Instruct institutions to execute revised agreements; set due date for completion (per policy, within 1 year from policy approval).	February 26, 2016	Completed
10.	<i>Obtain and review revised foundation agreements from all institutions.</i>	<i>Estimated September 17, 2016</i>	<i>Institutions have one year from approval to implement new agreements.</i>



TENNESSEE BOARD OF REGENTS

MEETING:	Committee on Audit
DATE:	November 15, 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 Reports for Review with the Audit Committee

ETSU	Miscellaneous Course Fees	Page 24
UOM	Building Access & Key Control	Page 25
VSCC	EMT Paramedic Program	Page 26

Internal Audit Reports for Informational Purposes

APSU	Camps and Individual Instruction	Page 28
UOM	Procurement Card Continuous Monitoring	Page 29
UOM	Inventory Observations – FY 2016	Page 30
MSCC	CCTA Outcome Measures	Page 31
RSCC	CCTA Outcome Measures	Page 32

Internal Audit Follow-Up Reports for Informational Purposes

DSCC	Follow-up to Access and Diversity	Page 34
STCC	Follow-up to Motor Vehicles Procedures	Page 35

Internal Audit Investigations for Informational Purposes

APSU	Potential Improper Purchases	Page 37
APSU	Missing Cash from Marching Band	Page 38
ChSCC	Nursing Program Selection Process	Page 39

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.

Tennessee Board of Regents
Audit Committee
November 15, 2016
Internal Audit Reports
For Review with the Audit Committee

East Tennessee State University
Miscellaneous Course Fees
July 1, 2014 – April 30, 2016
Executive Summary

<p>Key Staff: Dean of the College of Arts and Sciences and Associate Vice President for Budget and Financial Planning</p>	<p>Auditor: Angela Finney</p>
<p>Introduction: ETSU charges various basic and specialized course fees. These course fees are directly related to specific courses in order to cover expenses beyond what may be covered by tuition charges and directly benefit the students enrolled in those courses. The Tennessee Board of Regents (TBR) approves all course fee requests as well as any increases in those fees prior to the beginning of each academic year.</p>	
<p>Objectives:</p> <ol style="list-style-type: none"> 1. To ensure miscellaneous course fees charged were properly approved. 2. To determine if revenues collected were spent according to TBR and ETSU policies. 3. To evaluate whether the expenses incurred were for the direct benefit of the students taking the related courses. 4. To make recommendations for correcting deficiencies or improving operations. 	
<p>Scope: Miscellaneous Course Fee expenses for July 1, 2014 through April 30, 2016</p>	
<p>Observation: For the majority of the miscellaneous course fee accounts, any unspent revenue is carried forward into the following fiscal year to offset future expenses. Presently, there is no established policy concerning these carryforward amounts. For the fiscal years 2014 and 2015, there were several funds which had a large carryforward balance. In addition, there were a few funds during fiscal year 2015 in which the revenue received for the year was substantially higher than the amount of annual expenditures. The auditor recommends an annual review of large carryover balances to ensure the revenues collected are being used in a manner that most directly benefits the students enrolled in the course. Management concurred with the observation and recommendation. In the future, the Associate Vice President for Budget and Financial Planning will correspond with Dean’s as necessary to justify large carryover balances in miscellaneous course fee and obtain justification for the current fee being charged.</p>	
<p>Audit Conclusion: Based on audit tests performed for the period July 1, 2014 through April 30, 2016, adequate controls are in place to ensure that course fees are appropriately spent for the benefits of the students taking those courses, except as noted in the observation above. The audit objectives were met.</p>	

University of Memphis
Compliance Audit Building Access & Key Control
Executive Summary - September 16, 2016

Title of Key Staff Person: Assistant Vice President for Physical Plant	Auditor: Senior Internal Auditor
<p>Background: Internal Audit has completed an audit of compliance with UOM policy UM1567 – Building Access/Key Control. The University of Memphis Physical Plant Department is charged with responsibility in this area. Several methods are used to provide access to University facilities – physical keys, electronic fobs, or University ID Cards. The Physical Plant Department provides a locksmith shop to maintain door hardware and door access point electronics. Information Technology Services is involved with electronic access regarding the programming of fobs and University ID cards.</p> <p>Responsible Official: Vice President for Business & Finance Responsible Office: Physical Plant</p>	
<p>Objective: The objective of this audit was to determine compliance with UOM policy UM1567 – Building Access/Key Control. In accordance with the Tennessee Financial Integrity Act, University management is responsible for establishing adequate internal controls within the organization. (TCA-9-8-101-102-103). University management has defined internal controls in Policy UM1567 Building Access/Key Control.</p>	
<p>Audit Conclusion: The audit objectives were achieved. The audit indicates there are significant areas of noncompliance with the policy. The policy has clearly defined procedures regarding internal controls however, it was noted that the procedures are not being followed which, in the opinion of Internal Audit represents significant risk regarding building access and key control and also hampers law enforcement investigations because of noncompliance with the policy.</p> <ul style="list-style-type: none"> • Building Key List There is currently no way to know where all University keys are or who they are assigned to. Also, there is no method to identify grand master or building master keys with the current record keeping processes. • Annual Key and Fob Audits No key or fob audits have been performed in the last few years. There is currently no way to know who has custody of all University keys and fobs. • Access to Facilities by Loan Keys The Physical Plant's key loan process is manual, the documentation is sometimes incomplete or illegible, some keys may be loaned without appropriate approvals, and the Physical Plant Department does not have a procedure to notify Police Services of contractor or vendor loaned key access. • Key Request Work Order Authorization Some keys are requested and obtained without authorized financial manager or designee approval. <p>Physical Plant management concurs with the issues noted and the recommendations. They are currently working to address the noncompliance areas and to automate and develop new key control processes to ensure compliance with the building access and key control policy.</p>	

Volunteer State Community College
Investigation 16-01 – EMT and Paramedic Program
September 22, 2016
Executive Summary

Key Staff: Academic Affairs	Auditor: Nancy Batson
<p>Introduction: Internal Audit received two complaints for review regarding the Volunteer State Community College (VSCC) EMT and Paramedic Program.</p> <ol style="list-style-type: none"> VSCC EMT and Paramedic program items were taken off campus for non-college use, were not properly transported, and were not returned timely and available for college class use. A VSCC EMT and Paramedic program faculty member was teaching non-college classes during college time without the appropriate use of leave. 	
<p>Review and Results:</p> <ol style="list-style-type: none"> <p>VSCC EMT and Paramedic program items were taken off campus for non-college use, were not properly transported, and were not returned timely and available for college class use.</p> <p>This complaint was already under review by Academic Affairs when it was referred to Internal Audit. It appears that EMT and Paramedic program items were taken off campus; however, it could not be established that they were used for inappropriate purposes. Academic Affairs has since established an approval process for using program items off campus, including the purpose and reason for the request as well as a list of items needed. An approval to use program items includes the expectation that the items will be properly transported and returned and available for student and class time use. The approval process includes the Dean of Health Sciences, the Vice President for Academic Affairs, and the President.</p> <p><u>Conclusion and Recommendations</u></p> <p>It appears the complaint was partially substantiated; however, management has addressed this issue. Academic Affairs and the Health Sciences division established an approval process for off campus use of EMT and Paramedic program items.</p> <p>The Health Sciences division should communicate the expectations of transporting EMT and Paramedic program items to ensure the items are properly and securely transported.</p> <p>A VSCC EMT and Paramedic program faculty member was teaching non-college classes during college time without the appropriate use of leave.</p> <p>EMT and Paramedic program faculty may teach independent American Heart certification courses outside of VSCC duties. It was noted that one faculty member regularly taught American Heart certification classes, and fifteen classes were identified that appeared to conflict with normal working hours. These classes were compared to reported annual leave, and there was no annual leave charged for this time.</p> <p>The faculty member explained that thirteen of these fifteen instances were classes taught at a hospital by hospital staff. The faculty member described that he collects the roster information from the hospital and submits it to the VSCC Center of Emphasis office (COE) to obtain American Heart certification cards. He also stated that the hospital maintains the course records.</p> <p>It appears that the faculty member did teach two courses during normal workday hours without taking annual leave or documenting the time off campus.</p> <p><u>Conclusion and Recommendations</u></p> <p>The complaint was substantiated that the faculty member taught two independent certification courses during the college workday hours without taking annual leave or documenting the time off campus.</p> <p>Management should ensure that annual leave is properly utilized and monitored by the supervisors. Management should also ensure outside employment is properly disclosed.</p> <p>Regarding the faculty member submitting American Heart course rosters to the COE office that were taught by hospital staff, this issue would need to be evaluated by American Heart standards and evaluated by the COE office.</p> 	

**Tennessee Board of Regents
Audit Committee
November 15, 2016**

*Internal Audit Reports
For Informational Purposes*

**Austin Peay State University
Camps and Individual Instruction
Executive Summary Report
September 12, 2016**

Key Staff: Director of University Recreation	Auditor: Blayne M. Clements CIA, CFE, CRMA
<p>Introduction: The Austin Peay State University (APSU) Foy Fitness and Recreational Center is a 78,000 square foot, state of the art recreation center, which includes an indoor climbing wall, a three court gymnasium, a pool and various meeting and exercise rooms. Given the wide array of spaces, the Foy Center can be rented by outside groups, including camps and individual instruction activities.</p>	
<p>Objectives: The audit objective was to conduct a comprehensive review of the facility rentals for camps and individual instruction events held at the Foy Center, focusing on rental agreements and access controls.</p>	
<p>Scope: Camps and Individual Instruction Activities at the Foy Center between January 2016 and June 2016.</p>	
<p>Observation 1 Rental agreements for the Foy Center should be properly reviewed to ensure the agreements are properly approved, accurate, and any resulting financial transactions are accurately recorded.</p> <p>Facility Rental Agreements detail the event dates, times and rental costs. The audit revealed the agreements contained estimated rental dates, occasionally the incorrect rental rates were used and the agreements were not always properly approved. Additionally, the current cash receipting process does not ensure rental payments received are adequately tracked and accurately posted to the accounting records.</p> <p>Management should ensure rental dates and rates in the rental agreements are accurate. Management should establish controls to monitor rental agreements to ensure all payments from outside parties are received. Management should consider utilizing the services of the Procurement and Contracts Office to ensure agreements are properly approved and the services of the Cashier's Office to receipt rental fees.</p> <p>Management's response: We concur. In the fall 2016, a new recreational management software was implemented. This software automates many processes that were previously performed manually and prone to human error. This software includes an automated point of sale system to ensure correct rental rates are charged, all rentals fees have been received and accurately posted to the accounting records.</p> <p>Management will consult with the Procurement and Contracts Office and the Cashier's Office to determine how their services can be utilized to streamline contracting and cash receipting processes.</p>	
<p>Observation 2 Access to the Foy Center should be better monitored.</p> <p>Management controls access to the Foy Center in two ways. At the main entrance, patrons enter their university identification number into a key pad on a turnstile, and place their hand on a biometric scanner. If the number matches the hand scan on file, the turnstile allows the patron entrance into the center. For non-patrons attending a camp or other event, front desk staff are to verify the person is on a list of people participating in the event. This list is generally supplied by the event organizer after a rental agreement has been executed.</p> <p>The audit revealed the above process is not always followed, which increases the risk of unauthorized persons accessing the facility. Management should take appropriate corrective action to ensure only people with a valid membership or reason are allowed into the Foy Center.</p> <p>Management's response: We concur. The Fusion software includes an integrated access control feature allowing management to more efficiently monitor facility access for both patrons and non-patrons.</p>	
<p>Audit Conclusion: Based on audit tests performed, adequate controls are in place to ensure camps and individual instruction activities are managed appropriately, except as noted in the observations above.</p>	

University of Memphis
Procurement Cards Audit – FY 2016
Executive Summary
August 18, 2016

Title of Key Staff Person: Director Procurement & Contract Services	Auditors: Sr. Internal Auditors and Sr. Network and Security Auditor														
<p><u>Introduction</u></p> <p>The University of Memphis Purchasing Card Program has been established to provide University employees with a convenient means to make legitimate business purchases and, at the same time, reduce the costs associated with initiating and paying for those purchases. Use of the Purchasing Card consolidates paperwork and helps facilitate vendor payment. The cards are issued by Regions Bank. The University has written policies and procedures for the use of the cards.</p> <p>The bank transmits purchasing card statements to cardholders via a secure Internet site. Cardholders reply with account codes to distribute within the proper expense category within the Banner Financial System. Administrators and Reviewers transmit the data for update to the Banner Financial System. Departments can review the procurement card charges on the Banner monthly financial reports and the bank receives a payment from the University to settle the card charges each month.</p> <p><u>Summary Financial Data – FY 2016:</u></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 70%;">Total Number of Purchasing Cards Authorized for Use:</td> <td style="text-align: right;">198</td> </tr> <tr> <td>Cardholders Reviewed by Internal Audit:</td> <td style="text-align: right;">100 (51%)</td> </tr> <tr> <td colspan="2"> </td> </tr> <tr> <td>Total Dollar Value of Purchasing Card Transactions:</td> <td style="text-align: right;">\$1,214,775</td> </tr> <tr> <td>Total Dollar Value of Transactions</td> <td></td> </tr> <tr> <td>Reviewed by Internal Audit:</td> <td style="text-align: right;">\$122,440 (10%) Excludes June 2016</td> </tr> <tr> <td>Transactions</td> <td></td> </tr> </table>		Total Number of Purchasing Cards Authorized for Use:	198	Cardholders Reviewed by Internal Audit:	100 (51%)			Total Dollar Value of Purchasing Card Transactions:	\$1,214,775	Total Dollar Value of Transactions		Reviewed by Internal Audit:	\$122,440 (10%) Excludes June 2016	Transactions	
Total Number of Purchasing Cards Authorized for Use:	198														
Cardholders Reviewed by Internal Audit:	100 (51%)														
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Total Dollar Value of Transactions															
Reviewed by Internal Audit:	\$122,440 (10%) Excludes June 2016														
Transactions															
<p><u>Purpose and Scope</u></p> <p>To provide management with reasonable assurance that adequate internal controls are in place over the use of procurement cards. This is a continuous auditing process that we perform throughout the year across the entire University. In accordance with the Tennessee Financial Integrity Act University management is responsible for internal controls over the procurement cards (TCA-9-8-101-102-103).</p>															
<p><u>Conclusion</u></p> <p>The audit objectives were achieved. Based on the results of all audit work performed, internal controls were generally adequate and provided sufficient assurance of compliance with University policies and other applicable regulations. The current audit resulted in no significant issues. Other issues were provided to management in a separate letter.</p>															

University of Memphis
Year End Inventory Observation FY 2016
Executive Summary
September 1, 2016

Title of Key Staff: Physical Plant Management and Controller

Auditors: Sr. Technology and Network Security Auditor

Background:

At the request of the Division of State Audit, University of Memphis (UOM) Internal Audit personnel conducted procedures intended to provide assurance regarding the accuracy of certain General Ledger balances reported for fiscal year ended June 30, 2016.

UOM Internal Audit personnel conducted procedures based upon instructions issued by the Tennessee Comptroller of the Treasury, Department of State Audit, Division of State Audit.

Audit work included review of the inventory process, examinations of books and records, the observation of inventory and measurement procedures conducted by UOM Physical Plant personnel, and sample-based verification of supplies inventories held by UOM.

Objectives:

To review controls over year-end inventory procedures, to verify the existence of supplies inventories, and to provide assurance that UOM inventory balances were accurately recorded.

Conclusion and Audit Results:

The audit objectives were achieved. Based on our review, we conclude that internal controls over year-end procedures were generally adequate, supplies inventories existed, and that there was a reasonable degree of assurance that associated balances were recorded accurately.

Inventory	FY2015	FY2016	Increase (Decrease)	Percent Changes
Physical Plant	\$ 344,053.46	\$ 380,097.26	\$ 36,043.80	10.48%
Stand-by Fuel	\$ 128,779.41	\$ 128,344.68	(\$ 434.73)	(0.34%)
Total	\$ 472,832.87	\$ 508,441.94	\$ 35,609.07	7.53%

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

Key Staff Person: Admissions and Records, Institutional Effectiveness, Workforce Development	Auditor: Tammy Wiseman, CPA
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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 Motlow 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. Specifically, the audit reviewed End of Term and Report of Graduate file data, and Workforce Development Contact Hour data submitted during the academic year.

Audit Conclusion: The review of the college’s internal controls over outcome measures data, and tests performed on a sample of data elements reported to TBR indicated that the college has established controls to provide reasonable assurance that the data is accurately reported, except as noted below.

Recommendation – Strengthen Workforce Development Data and Reporting Controls

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)	3,610
Dual Enrollment Students	987
Associate Degrees and Certificates	708
Workforce Training (Contact Hours)	3,273
Awards per 100 FTE	21.7
Transfers Out with 12 Credit Hours	439
Job Placements	118

*Data source: 2016-17 THEC Outcomes Formula Data
<https://www.tn.gov/thec/article/2015-20-funding-formula>

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

Key Staff Persons: Teresa Duncan, Vice President Workforce Development & Student Affairs; Brenda Rector, Registrar; Kim Harris, Director Workforce Training & Job Placement; Jutta Bangs, Director Small Business Development Center; Holly Hanson, Director Cumberland Business Incubator; Kirk Harris, Director Continuing Healthcare & Safety Education; Shelley Esquivel, Director Institutional Research & Grants Development

Auditor: Cynthia Cortesio, Interim Director of 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 Roane 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. Specifically, the audit reviewed End of Term and Report of Graduate file data, and workforce training data submitted during the academic year.

Audit Conclusion: The review of the Roane State Community 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. The college’s efficiency and other outcomes reported by THEC for the 2012 – 2013 academic year include the following:

Efficiency and Outcomes Data Reported by THEC for Academic Year 2014-2015*
Roane State Community College

Type of Completion	Outcome
Students accumulating 12, 24 and 36 credit hours (Progression)	3,689
Dual Enrollment Students	1,750
Associate Degrees and Certificates	948
Workforce Training	79,517
Awards per 100 FTE	25.8
Transfers Out with 12 Credit Hours	446
Job Placements	402

*Data source: 2016-17 Formula Data Public Display file from THEC

**Tennessee Board of Regents
Audit Committee
November 15, 2016**

*Internal Audit Follow-up Reports
For Informational Purposes*

Dyersburg State Community College
Follow-Up to the Access and Diversity Funds Audit Report
For the Fiscal Years Ending June 30, 2015 and June 30, 2014
Executive Summary

Key Staff Persons: Larenda Fultz, Dean of Student Services

Auditor: Sandra Pruett, Director of Internal Audit

Introduction

The Director of Internal Audit issued an Access and Diversity Funds audit of Dyersburg State Community College for the fiscal years ended June 30, 2015 and June 30, 2014, on October 27, 2015. The report included two audit observations and recommendations. A follow-up review of those observations and recommendations were performed in September 2016. The current status of each observation/recommendation is presented in the Results of the Current Audit section below.

Objectives

The objectives of the follow-up review were to determine whether adequate corrective actions have been taken to address the audit observations, implement the audit recommendations and mitigate the risks that Access and Diversity Funds allocated or awarded by the Tennessee Board of Regents system office are not managed and used appropriately.

Results of the Current Audit

Current Status of Access and Diversity Funds Audit Observations/Recommendations

- 1. No specific In-Kind contribution details were provided as listed in the grant requirements. It was recommended that management assign a unique accounting number for In-Kind or Grantee contributions and track all related expenses through that account number.**

Management concurs and has assigned a unique accounting number for In-Kind contributions for the Ready to Reconnect Grant and the corresponding In-Kind expense postings are being coded to this account number.

- 2. Access and Diversity Scholarship awards for relatives of institutional personnel show no upper management approval. It is recommended that these types of awards be additionally approved by a higher level position than the Director of Student Life, who normally approves the award distributions.**

Management concurs and has implemented procedures whereby the Dean of Student Services will approve any scholarships with potential conflicts of interest.

Audit Conclusion:

Based on the results of tests and procedures performed as part of the follow-up review, management has taken adequate actions to address the audit observations, implement the audit recommendations and mitigate the risks that Access and Diversity Funds allocated or awarded by the Tennessee Board of Regents system office are not managed and used appropriately.

Southwest Tennessee Community College
Follow-up to the Review of Motor Vehicles Procedures
September 6, 2016
Executive Summary

Key Staff Person: Mattie Johnson, Administrative Secretary of Physical Plant Services and Ruth Lemons, Manager of Fiscal Operations	Auditor: Charlotte Johnson, Internal Auditor
Introduction Internal Audit for Southwest Tennessee Community College, issued a <i>Review of Motor Vehicles Procedures</i> report for the period July 1, 2013 through June 30, 2014, on June 30, 2015. The report included four recommendations. The current status of each recommendation is presented in the audit conclusion section below.	
Objectives The objective of the review was to determine whether adequate corrective actions have been taken to address the recommendations.	
Recommendations <ol style="list-style-type: none">1. All request for vehicle usage should be submitted through Event U.2. Mileage on each returned vehicle should be reviewed for reasonableness.3. Documentation for local travel should contain details, showing the reason for the trip and the destination.4. Plant management's monthly review of the Fuelman credit card bills should be documented. The bills should be reviewed by plant management and compared to credit card receipts.	
Audit Conclusion Based on the results of test and procedures performed, management has taken adequate actions for recommendations number one, two and three. Management has not taken adequate actions to correct recommendations number four.	

**Tennessee Board of Regents
Audit Committee
November 15, 2016**

*Investigation Reports
For Informational Purposes*

AUSTIN PEAY STATE UNIVERSITY

Internal Audit

Case Resolution Report

September 1, 2016

Possible Improper Pcard Purchases (APSU 17-02)

Date of Incident: Reported on August 12, 2016

Reported by: Senior Buyer

Description of Incident: In early August 2016, the Senior Buyer discovered numerous Amazon purchases on the procurement card (pcard) of an Administrative Assistant (AA) in the College of Science and Mathematics. Pcards are not to be used at Amazon; all Amazon purchases are to be routed through the Senior Buyer. The AA told the Senior Buyer the transactions were personal in nature and were charged to the pcard by mistake. The AA stated the pcard information was entered into her Amazon account (to purchase an eBook), she forgot to remove the pcard information from her personal Amazon account. Therefore, subsequent personal purchases were charged to the pcard. The AA stated she reimbursed the pcard vendor directly with two separate payments in July, totaling \$754.47 for numerous transactions occurring in July 2016.

All the AA's pcard transactions between July 1, 2016 and August 12, 2016 were reviewed and the scope was ultimately expanded to include July 2015-June 2016. *All the items purchased between July 2015 and July 2016 appeared to have a business purpose.* One purchase on August 12, 2016 for toilet tissue, totaling \$54.76, was identified by the AA as a personal item. The AA stated she would repay the amount and internal audit made the Senior Buyer aware this transaction. Some minor internal control issues were noted for the period of July 2015-June 2016 - receipts were not on file for 3 of the 25 transactions; two of the monthly statements did not contain the approval of the supervisor; and one transaction was miscoded.

When interviewed by Internal Audit, the AA explained she had received an inheritance and wanted to buy items for the college. She intended to use her personal credit card, but accidentally used the pcard. When asked why the AA did not utilize the Office of University Advancement to donate and earmark for funds for a desired purpose, the AA was extremely adamant that she did not trust the employees in the University Advancement office; she was convinced someone would gossip about her donation, leading to people coming to her asking for a handout.

Internal Audit confirmed her pcard was no longer listed on her Amazon account. The AA mentioned she had bought other items for the college on her personal card, including two small refrigerators. Internal Audit requested documentation on the purchase of the refrigerators. While searching for her Amazon account for this documentation, the AA identified various other items she personally purchased for the university. It should be noted that many of the charges on the pcard were for science posters and frames, which were found in the hallways of the building where the AA worked.

Total Amount of Loss: None

Was employee dishonesty discovered? No

Action Taken: Internal audit issued a letter to management requesting the following corrective action be taken:

- Donations/gifts should be handled via established procedures through the Office of University Advancement;
- Pcard holders should be reminded that pcards are not to be used at Amazon;
- The Office of Procurement and Contracts should remind procurement card holders that procurement cards are not to be used at Amazon;
- Receipts should be maintained for all procurement card transactions. (3 of the 25 procurement transactions in FY2016 did not have a receipt on file);
- The approver's review of each monthly procurement card statement should be documented (2 of the monthly statements in FY2016 did not have an approving signature);
- Procurement cards transactions should be coded correctly in the accounting system (1 transaction in FY2016 was coded to the wrong account in Banner).

Other less significant issues were also discussed with management.

Conclusion: No acts of employee dishonesty were uncovered. Some opportunities for improvement were noted and communicated to management in a separate letter.

Management Action: See above.

AUSTIN PEAY STATE UNIVERSITY

Internal Audit

Case Resolution Report

September 7, 2016

Missing Cash from "Governors Own" Marching Band (APSU 17-03)

Date of Incident: Reported on August 24, 2016

Reported by: Vice President for Finance and Administration

Description of Incident: Per a Notification of Property Loss Report (dated 8/24/16), the Music Department sold "Governor's Own" Marching Band t-shirts, caps, sunglasses and other items to band members. When the revenues were deposited, a comparison of the cash/checks to the actual receipts, revealed a \$500 shortage. On the morning of 8/25/16, the band director showed up at the Cashier's Office with \$500 cash, stating it was in "another place" and they had found the missing cash.

The Office of Internal Audit interviewed key staff to obtain an understanding of the situation. Various documents related to the sale of items were reviewed, including but was not limited to, receipt books used by the Music Department and Receipt Transmittal Forms used by the Cashier's Office. The band director stated several graduate assistants sold merchandise in the lobby of the Mass Music Communication Building at the start of band camp. He stated receipts were issued to the students, and at the end of each day, himself and the graduate assistants reconciled the revenue to the receipt books (this reconciliation was not documented). He stated the cash was grouped by denomination and even amounts of the same denomination were placed in envelopes which were stored in a locked drawer in his office. After the sales concluded, he provided the cash to the administrative assistant in the Music Department to create the deposit to be taken to the Cashiers Office.

When the administrative assistant took the deposit to the Cashier's Office, the cashier noted the deposit was \$500 short. The band director was contacted. The next day, the band director showed up at the Cashier's Office stating he had located the missing money. The band director stated he failed to give the administrative assistant one of the envelopes – the band director located the envelope in the drawer in his office.

Total Amount of Loss: None

Was employee dishonesty discovered? No

Action Taken: The Internal Audit office issued a letter to management identifying several opportunities for improvement. The Bursar's Office should work with the Music Department to ensure proper cash handling procedures are followed for all events/activities where revenue is receipted. Management should review the items being sold and the related revenue. If the revenue is determined to be a "fee", TBR approval should be obtained and the fee should be assessed and collected like other fees. If the revenue is not determined to be a "fee", management should implement alternative cash receipting procedures. Alternatively, management could increase the band's budget to cover the cost of the items and not charge the band members for the items. Management should ensure the appropriate sales tax amount is calculated and remitted to the state of Tennessee Department of Revenue.

Conclusion: No acts of employee dishonesty were uncovered. The opportunities for improvement noted above were communicated to management in a separate letter.

Management Action: See above.

Chattanooga State Community College
Investigation 2016-07: Nursing AAS Program Selection
Fiscal Years 2015 and 2016

Executive Summary

Key Staff Person	Martina Harris, Director & Associate Professor - Nursing	Internal Auditor	Kimberly Clingan Director of Internal Audit
Background	Chattanooga State Community College (ChSCC) Internal Audit received a complaint concerning the process used to select students for the Nursing Associate of Applied Science (AAS) Programs. The complaint alleged that the ChSCC nursing program application process allowed for the selection of students without the appropriate grades/points and chose caucasian students over minorities.		
Objective	The objective of this investigation was to determine if the ChSCC nursing program selection process procedures were violated during student selection and if the process was designed to favor any one group of students over another.		
Total Questioned Costs/Losses	Not Applicable	Total Recoveries	None
Results of Investigation	Internal Audit's Investigation determined that the complaint concerning the nursing program selection process is unsubstantiated and that the nursing program selection process practices were not violated during fiscal years 2015 and 2016. Furthermore, nursing program management provides information to all applicants to ensure that the selection process is transparent by documenting the program requirements and the point calculation on the program's website.		

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	30-Oct-15	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	1-Jul-16	1-Sep-16	Action Completed
APSU	30-Oct-15	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	1-Jul-16		In Progress
APSU	30-Oct-15	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	1-Jul-16		In Progress
APSU	15-Feb-16	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	15-Feb-16	17-Oct-16	Action Completed
APSU	15-Feb-16	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	15-Feb-16	17-Oct-16	Action Completed

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	13-May-16	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	Thomas Stuckey (Grants Accountant), Beth Hoilman (Administrative Assistant 3, Research and Sponsored Programs), Director for Grants and Sponsored Programs (once filled)	30-Sep-16	23-Sep-16	Action Completed
APSU	9-Aug-16	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	30-Jun-17		Not Yet Due
APSU	9-Aug-16	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	30-Jun-17		In Progress
APSU	12-Sep-16	APSU-Camps and Individual Instruction-Rental Agreements were not Properly Approved Management should ensure all contracts are entered and approved in SciQuest. Management should ensure key staff are properly trained on SciQuest.	Director of University Recreation	30-Dec-16		Not Yet Due
APSU	12-Sep-16	APSU-Camps and Individual Instruction-Rental Agreements included Inaccurate Event Details Management should ensure rental dates and rates in the rental agreements are accurate. Management should establish controls to monitor rental agreements to ensure all payments from outside parties are received. Management should consider utilizing the services of the Procurement and Contracts Office to ensure agreements are properly approved and the services of the Cashier's Office to receipt rental fees.	Director of University Recreation	30-Dec-16		Not Yet Due

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	12-Sep-16	APSU-Camps and Individual Instruction- Agreements and website contain in accurate rental rates Management should ensure the rental rates on the website are accurate.	Director of University Recreation	30-Dec-16		Not Yet Due
APSU	12-Sep-16	APSU-Camps and Individual Instruction - Access to facility should be better monitored Management should take appropriate corrective action to ensure only people with a valid membership or reason are allowed into the Foy Center.	Director of University Recreation	30-Dec-16		Not Yet Due
APSU	26-Aug-16	APSU-OVC SAF 2016 - Gift card balances not included in report The Compliance Coordinator stated that \$800.00 was remaining on gift cards at June 30, 2016 and I was able to verify this to be correct. Internal Audit noted that adjustments need to be made to the FY 2015-2016 Report of Student Assistance Fund Financial Activity because the gift card figures were not included in the figures submitted by Athletics to the OVC. The balance of funds on hand at June 30, 2015 was understated by \$803.60 due to a balance remaining on gift cards and the balance of funds on hand at June 30, 2016 was understated by the \$800.00 because of the amount remaining on gift cards.	Compliance Coordinator	30-Jun-17		Not Yet Due
APSU	26-Aug-16	APSU-OVC SAF- The unaudited SAF report contains a few errors Expenditures were overstated by \$4,912.16 because of the following: A \$1,125 academic support services expense (USB flash drives) as well as \$968.85 in tutoring expenses were charged to the account after the report was submitted. Expenditures were also overstated due to \$3,095.59 in scholarship expenses being removed from the account after the report was submitted because two students dropped the class they intended to take. Additionally \$3,914.07 in scholarship expenses were removed from the account because scholarships were mistakenly added for three students that were not taking classes until the second summer session which started after June 30, 2016.	Compliance Coordinator	30-Jun-17		Not Yet Due

TBR SWIA - Status Report on Internal Audit Recommendations - Universities

(Reports sorted by Institution, Date of Report)

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APSU	26-Aug-16	<p>APSU-OVC SAF- The report totals are incorrect Internal Audit noted that adjustments need to be made to the FY 2015-2016 Report of Student Assistance Fund Financial Activity. The balance of funds on hand at June 30, 2015 was understated by \$804.99, this was primarily due to \$803.60 that was remaining on gift cards and not included in the amount submitted by Athletics to the OVC as well as a minor rounding adjustment. Expenditures were overstated by \$4,912.16, this was due to a \$1,125 academic support services expense as well as \$968.85 in tutoring expenses that were charged to the account after the report was submitted, it was also due to \$3,095.59 in scholarship expenses being removed from the account after the report was submitted because two students dropped the class they intended to take as well as \$3,914.07 in scholarship expenses being removed from the account because scholarships were mistakenly added for three students that were not taking classes until the second summer session which started after June 30, 2016. Due to these adjustments, the balance of funds on hand at June 30, 2016 should have been \$59,921.33 which includes \$800.00 remaining on gift cards and a minor rounding adjustment. Management should ensure information reported to the OVC is accurate and based on information they have at the date the report is due.</p>	Compliance Officer	30-Jun-17		Not Yet Due
APSU	26-Aug-16	<p>APSU-Camps and Individual Instruction - Rental payments were not collected before facility was used The "Use of Facilities Form" is an agreement used when renting out space at the Foy Center to an outside party. This agreement states "All fees are to be paid prior to use of Facility to the Business Office." management stated that rental fees are not collected by the Business Office but at the Foy Center. For one agreement reviewed, management did not collect the fees prior to the facility being used by the outside party. This outside group rented the facility on various days between 6/6/16 and 7/22/16, however the first rental payment was not received until 7/6/16</p>				In Progress
APSU	12-Sep-16	<p>APSU-Camps and Individual Instruction- Revenues should be properly classified Management should consider utilizing the services of the Cashier's Office to receipt rental fees to help ensure the revenue is properly classified in the accounting records.</p>	Director of University Recreation	30-Dec-16		Not Yet Due
ETSU	27-Mar-15	<p>ETSU PCI Compliance Readiness Audit 2 of 4 Aramark Food Services' computer systems do not adhere to PCI requirements in several areas.</p>	Chief Informations Officer	30-Jun-17		In Progress
ETSU	27-Mar-15	<p>ETSU PCI Compliance Readiness Audit 3 of 4 Penetration testing methodology needs to be developed and implemented.</p>	Chief Information Officer	31-Dec-16		In Progress

TBR SWIA - Status Report on Internal Audit Recommendations - Universities

(Reports sorted by Institution, Date of Report)

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
ETSU	27-Mar-15	ETSU PCI Compliance Readiness Audit 4 of 4 New PCI DSS 3.0 Self-Assessment Questionnaire needs to be completed	Chief Information Officer	15-Aug-16		In Progress
ETSU	21-May-15	ETSU Facilities VA Campus Custodial Staff Investigation 1 of 1 Employees should be allowed to complete their own timesheets.	Director, Facilities Mgmt Operations	31-Aug-16	15-Aug-16	Action Completed
ETSU	17-Jun-15	ETSU Student Health Billing Practices 1 of 3 Student health billing procedures need improvement.	Associate Dean, Office of Practice	5-Jan-16		In Progress
ETSU	17-Jun-15	ETSU Student Health Billing 2 of 3 Cash receipting procedures need improvement.	Associate Dean, Office of Practice	5-Jan-16		In Progress
ETSU	17-Jun-15	ETSU Student Health Billing Practices 3 of 3 Account adjustment procedures need improvement	Associate Dean, Office of Practice	5-Jan-16		In Progress
ETSU	6-Jul-15	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	30-Oct-15		In Progress
ETSU	6-Jul-15	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	30-Oct-15		In Progress
ETSU	6-Jul-15	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	30-Oct-15		In Progress
ETSU	6-Jul-15	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	30-Oct-15		In Progress
ETSU	6-Jul-15	ETSU Third Party Servers 5 of 5 LOU The server used by ARAMark Dining has a high vulnerability for being unsupported	CIO/Senior Vice Provost for ITS	30-Oct-15		In Progress
ETSU	26-Aug-15	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	30-Sep-15		In Progress
ETSU	29-Oct-15	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	1-Feb-16		No Progress
ETSU	7-Jan-16	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	30-Jun-16	15-Aug-16	Action Completed.

TBR SWIA - Status Report on Internal Audit Recommendations - Universities

(Reports sorted by Institution, Date of Report)

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
ETSU	29-Feb-16	Off-Campus International Programs 1 of 3 Management should be consistent when applying the tuition waivers for senior citizens taking a faculty-led study abroad summer course and the waivers should adhere to state law/TBR guidelines.	Director, International Programs	1-May-16		In Progress
ETSU	29-Feb-16	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	31-Jul-16		In Progress
ETSU	29-Feb-16	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	30-Sep-16		No Progress
ETSU	18-Apr-16	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	18-Apr-17	15-Aug-16	Action Completed.
ETSU	18-Apr-16	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	18-Apr-17	15-Aug-16	Action Completed.
ETSU	20-Jun-16	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	30-Jun-17		In Progress
ETSU	20-Jun-16	ETSU ITS Policies and Procedures 2 of 2 Management should develop and adhere to an approved review procedure for all ITS policies.	CIO	30-Jun-17		In Progress
ETSU	21-Jul-16	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 Resources	16-Jan-17		Not Yet Due
ETSU	21-Jul-16	ETSU Timekeeping and Back Wages Procedures 2 of 2 Several timesheets reviewed did not comply with ETSU policies	Payroll Manager	16-Jan-17		Not Yet Due
ETSU	22-Jul-16	ETSU NCAA Athletics Compliance 1 of 2 Intercollegiate athletics should adhere to the regulations related to Financial Aid Eligibility of student-athletes.	Athletic Director	30-Dec-16		Not Yet Due
ETSU	22-Jul-16	ETSU NCAA Athletics Compliance 2 of 2 Intercollegiate athletics should adhere to the policies related to sports camps and clinics	Athletic Director	30-Jun-17		Not Yet Due
ETSU	24-Aug-16	ETSU Miscellaneous Course Fees 1 of 1 Unspend revenue carried forward to the next year should be monitored and justified.		31-Jul-17		Not Yet Due
TTU	17-Aug-15	TTU-PCI-DSS 2014-15 To document that TTU's policies and procedures are adequate given the current computing environment and know to all personnel, the TTU Data Security Policy should be updated and reviewed annually.	Chief Information Security Officer	1-Jul-17		In Process

TBR SWIA - Status Report on Internal Audit Recommendations - Universities

(Reports sorted by Institution, Date of Report)

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
TTU	25-Aug-15	TTU-IAR-NCAA Student Assistance Fund-08252015 One student athlete was awarded books for the summer but did not attend summer school or pick up any books. However, they were reported as receiving \$800 in assistance from the student assistance fund in the various NCAA and OVC expenditures reports. The \$800 should be credited back to the student assistance fund in the university's accounting records and to prevent future overstatements of summer school expenses, each student athlete's attendance in summer school should be verified prior to reporting that athlete's summer school expenses in the NCAA and OVC student assistance fund expenditure reports.	Associate AD for Business and Personnel Coordinator for Compliance and Events	11-Jul-16	17-Aug-16	Action Completed.
TTU	12-Feb-16	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	30-Jun-16	28-Jul-16	Action Completed.
TTU	22-Jun-16	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 should be revised to enable readers to more readily understand when and which parts of the policy apply to various events.	TTU Legal Counsel	1-Sep-16	30-Sep-16	Action Completed.
TTU	19-Aug-16	TTU-IAR-Student Assistance Fund - 08192016 The SAOF/SAF Pell Grant Information Report to the NCAA for 2015-16 understated the number of male student athletes receiving a Pell Grant but no athletic grant-in-aid by four.		31-Jul-17		Not Yet Due
UOM	3-Dec-15	MD2K Big Data Grant - Effort reports need to be completed and approved more timely.	Dept Business Officer	31-Dec-16	30-Sep-16	Action Completed
UOM	3-Dec-15	MD2K Big Data Grant - Documentation needs improvement and cost transfers should be completed within 90 days	Dept Business Officer	31-Dec-16	30-Sep-16	Action Completed
UOM	3-Dec-15	MD2K Big Data Grant - Cost of \$520 for entertainment should be removed from grant.	Dept Business Officer	31-Dec-16	30-Sep-16	Action Completed
UOM	3-Dec-15	MD2K Big Data Grant - A risk analysis should be performed by Research Support Services for subrecipients on grants.	VP Research	31-Dec-16	30-Sep-16	Action Completed
UOM	3-Dec-15	MD2K Big Data Grant - Annual subrecipient reviews should be performed for monitoring purposes.	VP Research	31-Dec-16	30-Sep-16	Action Completed
UOM	3-Dec-15	MD2K Big Data Grant - Copies of subagreements should be provided to Grants Accounting.	Dept Business Officer	31-Dec-16	30-Sep-16	Action Completed
UOM	3-Dec-15	MD2K Big Data Grant - The documentation for PI approval should be improved to clearly indicate PI approval for payments to subrecipients.	Dept Business Officer	31-Dec-16	30-Sep-16	Action Completed
UOM	3-Dec-15	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	31-Dec-16	30-Sep-16	Action Completed
UOM	9-Mar-16	UOM-Bookstore Operations - Timely deposit of monthly commissions	Director Auxillary Services	31-Dec-16		In Progress

TBR SWIA - Status Report on Internal Audit Recommendations - Universities

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UOM	9-Mar-16	UOM-Bookstore Operations - Gross sales need to include all sales per contract for commission purposes.	Director Auxillary Services	31-Dec-16		In Progress
UOM	9-Mar-16	UOM-Bookstore Operations - Discounts should be allowed per contract.	Director Auxillary Services	31-Dec-16		In Progress
UOM	9-Mar-16	UOM-Bookstore Operations - Textbook scholarships for students should be processed per the contract terms and in accordance with IRS requirements.	Director Auxillary Services	31-Dec-16		In Progress
UOM	9-Mar-16	UOM-Bookstore Operations - Improved controls over department purchases.	Controller	31-Dec-16		In Progress
UOM	9-Mar-16	UOM-Bookstore Operations - Hours of operation Law School Bookstore per contract terms.	Director Auxillary Services	9-Mar-16		In Progress
UOM	9-Mar-16	UOM-Bookstore Operations - Payment of monthly invoices and internal payments per contract terms	Controller	31-Dec-16		In Progress

TBR SWIA - Status Report on Internal Audit Recommendations - Community Colleges

(Reports sorted by Institution, Date of Report)

Institution	Report Release Date	Recommendation	Responsible Staff	Report Release Date	Date Internal Audit Follow-Up Completed	Status
ChSCC	31-Jul-14	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 included in the DRP.	AVP ITS	31-Jul-14		In Progress
ChSCC	31-Jul-14	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	31-Jul-14		In Progress
ChSCC	31-Jul-14	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	31-Jul-14		In Progress
ChSCC	31-Jul-14	IT Disaster Recovery Plan 4 of 7: An equipment inventory should be included in each Department's DRP.	AVP ITS	31-Jul-14		In Progress
ChSCC	6-Feb-14	Equipment 4 of 5: Written loan agreements with the artist(s) or owner(s) for the Art Work on Loan to the College should be executed.	Joe Helseth	6-Feb-14		In Progress
ChSCC	6-Feb-14	Equipment 5 of 5: A listing of Art Work on Loan should be submitted to the State of Tennessee's Department of Risk Management to properly insure these items.	Joe Helseth/ Business Office Management	6-Feb-14		No Progress
ChSCC	15-Feb-16	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	15-Feb-16		In Progress
ChSCC	28-Jun-16	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	Tuesday, June 28, 2016		In Progress
ChSCC	28-Jun-16	ChSCC Information Technology Services (ITS) NACHA 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	28-Jun-16		In Progress

TBR SWIA - Status Report on Internal Audit Recommendations - Community Colleges

(Reports sorted by Institution, Date of Report)

Institution	Report Release Date	Recommendation	Responsible Staff	Report Release Date	Date Internal Audit Follow-Up Completed	Status
ChSCC	28-Jun-16	ChSCC Information Technology Services (ITS) NACHA 3 of 3: ITS should obtain and distribute information security training to all ChSCC employees on a periodic basis.	Assistant Vice President ITS	28-Jun-16		In Progress
ChSCC	29-Jun-16	ChSCC Disposal Policy Education 1 of 1: 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	29-Jun-16		No Progress
ChSCC	29-Jun-16	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	29-Jun-16		No Progress
CISCC	13-Apr-15	CISCC- Title IV-1. The Net Price Calculator link is not up to date	VP of Student Services	13-Apr-15	30-Sep-16	In Progress
CISCC	13-Apr-15	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	13-Apr-15	30-Sep-16	In Progress
CISCC	17-Nov-15	CISCC-INV1501-Missing Money and Computers #1-5. No Check In - Check Out Procedures Exist For STEM Camps	Excutive Director Workforce Training	17-Nov-15	30-Sep-16	No Progress
CISCC	17-Nov-15	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	17-Nov-15	30-Sep-16	No Progress
CISCC	17-Nov-15	CISCC-INV1501-Missing Money and Computers # 3Assets are not properly tagged	Director Fiscal Services	17-Nov-15	30-Sep-16	No Progress
CISCC	17-Nov-15	CISCC-INV1501-Missing Money and Computers- # 4-Shipping and Receiving not verifying contents of shipments with packing slip on freight shipments	Maitnenace Director	17-Nov-15	30-Sep-16	No Progress
CISCC	17-Nov-15	CISCC-iiINV1501-Missing Money and Computer # 5. Controls need to be established over cabinet keys	Maintenance Director	17-Nov-15	30-Sep-16	No Progress
CISCC	17-Nov-15	CISCC-INV1501-Missing Money and Computers #6. Controls needs to be established for issuing keys for temporary employees	Maintenance Director	17-Nov-15	30-Sep-16	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	Report Release Date	Date Internal Audit Follow-Up Completed	Status
CISCC	19-Feb-16	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	19-Feb-16	30-Sep-16	In Progress
CoSCC	29-Oct-15	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	29-Oct-15		In Progress
CoSCC	19-Feb-16	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	19-Feb-16		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	Report Release Date	Date Internal Audit Follow-Up Completed	Status
CoSCC	19-Feb-16	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	19-Feb-16		In Progress
CoSCC	19-Feb-16	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	19-Feb-16		No Progress
CoSCC	20-May-16	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	20-May-16		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	Report Release Date	Date Internal Audit Follow-Up Completed	Status
DSCC	28-Oct-15	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	28-Oct-15	30-Sep-16	Action Completed.
DSCC	28-Oct-15	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	28-Oct-15		In Progress
DSCC	19-Feb-16	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	19-Feb-16		In Progress
DSCC	19-Feb-16	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	19-Feb-16		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	Report Release Date	Date Internal Audit Follow-Up Completed	Status
DSCC	19-Feb-16	<p>DSCC-Off-campus International Education Programs-Observation 1 of 3</p> <p>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.</p>	Teri Maddox, Vice President of the College	19-Feb-16		In Progress
DSCC	19-Feb-16	<p>DSCC-Off-campus International Education Programs-Observation 2 of 3</p> <p>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.</p>	Bud Hoffmann, Vice President for Finance and Administrative Services	19-Feb-16		In Progress

TBR SWIA - Status Report on Internal Audit Recommendations - Community Colleges

(Reports sorted by Institution, Date of Report)

Institution	Report Release Date	Recommendation	Responsible Staff	Report Release Date	Date Internal Audit Follow-Up Completed	Status
DSCC	19-Feb-16	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	19-Feb-16		In Progress
JSCC	2-Apr-13	Data Security: Observation 1 of 2 The data security policy may need to be reviewed and updated to provide more complete guidance regarding the collection, access, transmission, storage, and disposal of personally identifiable information.	Dana Nails, Director of Information Technology	2-Apr-13		In Progress
JSCC	2-Apr-13	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	2-Apr-13		In Progress
JSCC	24-Oct-14	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	24-Oct-14		In Progress

TBR SWIA - Status Report on Internal Audit Recommendations - Community Colleges

(Reports sorted by Institution, Date of Report)

Institution	Report Release Date	Recommendation	Responsible Staff	Report Release Date	Date Internal Audit Follow-Up Completed	Status
JSCC	24-Oct-14	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	24-Oct-14		In Progress
JSCC	21-Feb-14	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	21-Feb-14		No Progress
JSCC	23-Jul-14	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	23-Jul-14		In Progress
JSCC	23-Jul-14	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	23-Jul-14		In Progress
JSCC	30-Oct-15	JSCC-Access and Diversity Recommendation 1 of 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	30-Oct-15		No Progress
JSCC	30-Oct-15	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	30-Oct-15		No Progress
JSCC	30-Oct-15	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	30-Oct-15		No Progress
JSCC	30-Oct-15	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	30-Oct-15		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	Report Release Date	Date Internal Audit Follow-Up Completed	Status
JSCC	21-Oct-15	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	21-Oct-15		No Progress
JSCC	19-Feb-16	JSCC-IAR-Off-Campus 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	19-Feb-16		In Progress
JSCC	19-Feb-16	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	19-Feb-16		In Progress
NeSCC	2-Jan-14	Data Security FY 2013 Information Technology Resources policy is not being followed as stated in Policy 1:08:00:00.	Director of Information Technology	2-Jan-14		In Progress
PSCC	8-May-15	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	8-May-15	30-Sep-16	Action Completed.
PSCC	21-Oct-15	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	21-Oct-15		In Progress

TBR SWIA - Status Report on Internal Audit Recommendations - Community Colleges

(Reports sorted by Institution, Date of Report)

Institution	Report Release Date	Recommendation	Responsible Staff	Report Release Date	Date Internal Audit Follow-Up Completed	Status
PSCC	21-Oct-15	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	21-Oct-15		In Progress
PSCC	16-May-16	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	16-May-16	30-Sep-16	Action Completed.
STCC	2-May-15	STCC-Industrial Readiness Grants Finding 1 of 1: The first year grant projections were not achieved.	Director of Grants Management	2-May-15		No Progress
STCC	5-May-15	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	5-May-15		No Progress
STCC	31-Jul-15	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	31-Jul-15		In Progress

TBR SWIA - Status Report on Internal Audit Recommendations - Community Colleges

(Reports sorted by Institution, Date of Report)

Institution	Report Release Date	Recommendation	Responsible Staff	Report Release Date	Date Internal Audit Follow-Up Completed	Status
STCC	28-Oct-15	<p>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.</p>	Executive Director, Special Academic Programs	28-Oct-15		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	Report Release Date	Date Internal Audit Follow-Up Completed	Status
STCC	28-Oct-15	<p>Access and Diversity The Special Academic department should improve program controls over Access and Diversity funds.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>E. Prior written approval from TBR OESI should be obtained for personnel expenses paid each fiscal year.</p>	Executive Director, Special Academic Programs	28-Oct-15		No Progress
STCC	28-Oct-15	<p>Access and Diversity Diversity Funds and ensure funds are budgeted and used in accordance with the college's Access and diversity goals.</p> <p>A. Written Processes and procedures and oversight controls should be put in place to ensure that funds are properly managed, executed and used for the purposes intended.</p> <p>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.</p>	Executive Director, Special Academic Programs	28-Oct-15		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	Report Release Date	Date Internal Audit Follow-Up Completed	Status
STCC	28-Oct-15	<p>Access and Diversity The Finance department should improve internal controls and procedures over the Access and Diversity reports.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>	Executive Director, Special Academic Programs	28-Oct-15		No Progress
STCC	3-Mar-16	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	3-Mar-16		In Progress

TBR SWIA - Status Report on Internal Audit Recommendations - Community Colleges

(Reports sorted by Institution, Date of Report)

Institution	Report Release Date	Recommendation	Responsible Staff	Report Release Date	Date Internal Audit Follow-Up Completed	Status
STCC	3-Mar-16	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	3-Mar-16		In Progress
STCC	3-Mar-16	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	3-Mar-16		In Progress
STCC	3-Mar-16	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	3-Mar-16		In Progress
STCC	3-Mar-16	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	3-Mar-16		In Progress
VSCC	18-Dec-13	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	18-Dec-13		In Progress

TBR SWIA - Status Report on Internal Audit Recommendations - Community Colleges

(Reports sorted by Institution, Date of Report)

Institution	Report Release Date	Recommendation	Responsible Staff	Report Release Date	Date Internal Audit Follow-Up Completed	Status
VSCC	4-Sep-15	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	4-Sep-15		No Progress
VSCC	4-Sep-15	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	4-Sep-15		No Progress
VSCC	27-Jan-16	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	27-Jan-16		No Progress
VSCC	27-Jan-16	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	27-Jan-16		No Progress
VSCC	13-May-16	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	13-May-16		Not Yet Due
VSCC	13-May-16	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	13-May-16		Not Yet Due

TBR SWIA - Status Report on Internal Audit Recommendations - Community Colleges

(Reports sorted by Institution, Date of Report)

Institution	Report Release Date	Recommendation	Responsible Staff	Report Release Date	Date Internal Audit Follow-Up Completed	Status
VSCC	13-May-16	VSCC Study Abroad - The travel expenses for the Guatemala service learning trip should be supported with itemized invoices.	International Education Director	13-May-16		Not Yet Due
VSCC	13-May-16	VSCC Study Abroad - The College should charge the scholarship awarded to TnCIS participants for course fees to an unrestricted scholarship expense.	International Education Director	13-May-16		Not Yet Due
VSCC	13-May-16	VSCC Study Abroad - Course fees paid by institutional scholarships should be credited back to the scholarship account.	International Education Director	13-May-16		Not Yet Due
WSCC	28-Oct-15	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	28-Oct-15		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	3-Mar-16	Focused Review of Operations: Finding 1 of 2: 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 factor.	Debra Johnson, Admissions and Records Secretary	1-Jul-16	10-Oct-16	In Progress
Covington	3-Mar-16	Focused Review of Operations: Finding 2 of 2: Account with collection agency should be established The procedures used for collections by the school do not comply with the TBR Guideline.	Director	1-Jul-16	10-Oct-16	In Progress
Covington	3-Mar-16	Focused Review of Operations: Observation 1 of 1: Accounts Receivable - Management's review of the accounts receivable reconciliation is not documented by signing and dating the reconciliation.	Director	1-Jul-16	10-Oct-16	In Progress
Crump	17-Aug-16	Focused Review: Finding 1 of 2: Accounts Receivable - Collection letters should be sent at 30 day intervals.	Director	1-Jul-16	28-Mar-16	Action Completed
Crump	17-Aug-16	Focused Review: Finding 2 of 2: Accounts Receivable - The subsidiary ledger should be reconciled to the general ledger monthly.	Director	1-Jul-16	28-Mar-16	Action Completed
Crump	17-Aug-16	Focused Review of Operations: Observation 1 of 1 Management's review of the accounts receivable reconciliation is not documented by signing and dating the reconciliation.	Director	1-Jul-16	28-Mar-16	Action Completed
Crump	17-Aug-16	Focused Review of Operations: Observation 2 of 2 Financial Aid - Student leave of absence should be documented before approval.	Director	1-Jul-16	28-Mar-16	Action Completed
McKenzie	11-Nov-14	Focused Review: Observation 1 of 3: Title IV refunds were processed between 35 and 37 days late.	Director	31-Dec-15		No Progress
McKenzie	11-Nov-14	Focused Review: Observation 2 of 3: Management's review of the accounts receivable reconciliation is not documented by signing and dating the reconciliation.	Director	31-Dec-15		No Progress
McKenzie	11-Nov-14	Focused Review: Observation 3 of 3: TBR Guideline allowing flexibility in collection procedures of sending letters at 45 day intervals is not documented in the college's internal procedures.	Director	31-Dec-15		No Progress
Memphis	9-Jan-15	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	30-Jun-15		In Progress
Newbern	16-Aug-16	Focused Review: Observation 1 of 1: Director's Expense - State funds used for appreciation event.	Director	1-Jul-16	18-Jul-16	Action Completed
Paris	29-Jan-15	Focused Review: Finding 1 of 1: The procedures used for collections by the school do not comply with the TBR Guideline.	Director	31-Dec-15		No Progress
Paris	29-Jan-15	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	31-Dec-15		No Progress
Ripley	1-Jun-16	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	1-Jul-16		In Progress

Ripley	1-Jun-16	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	1-Jul-16		In Progress
Shelbyville	6-May-15	Focused Review: Observation 1 of 1: Accounts Receivable - Collection letters should be sent at 30 day intervals.	Director	31-Dec-15		In Progress

**TBR Office of System-wide Internal Audit
Status of Internal Information Systems Audits
October 31, 2016**

Institution	Report Date	Next Documentation Due	Recommendations Reported	Corrective Actions Completed	Recommendations Outstanding
APSU (2)	4/22/2015	11/1/2016	16	14	2
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	10	4
ChSCC	4/12/2016	10/3/2016	20	0	20
CISCC	4/6/2015	9/1/2016	17	13	4
CoSCC	7/24/2015	7/1/2016	16	13	3
DSCC (2)	8/14/2015	9/1/2016	15	14	1
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
NESSC	<i>Draft Report (3)</i>		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	7	10
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	<i>Draft Report (3)</i>		TBD	0	TBD
Total (1)			290	154	136
Percentage			100%	53%	47%

NOTES:

- (1) Of the 136 outstanding recommendations, 23 are not yet due and 83 due dates were extended.
- (2) Campuses with open Business Continuity recommendations agreed to April 15, 2017 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.

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
APSU	22-Apr-15	"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	30-Nov-16		In Progress
APSU	22-Apr-15	"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	1-Jul-16	12-Sep-16	Action Completed
APSU	22-Apr-15	"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	14-Apr-17		In Progress
APSU	22-Apr-15	"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	14-Apr-17		In Progress
APSU	22-Apr-15	"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	1-Jul-16	12-Sep-16	Action Completed

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

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MTSU	8-Sep-15	MTSU - IT GCR Recommendation 1 of 15: Enhance the Information Security Program with its associated policies, in coordination with the comprehensive information security program being developed by the TBR System Office, to address the business security processes of data ownership, classification, and dissemination standards, as well as the development of a security awareness and training program.	Bruce Petryshak - VP for IT	14-Apr-17		In Progress
MTSU	8-Sep-15	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	14-Apr-17		In Progress
TSU	11-May-15	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	1-Jul-16		In Progress

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

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TSU	11-May-15	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	1-Jul-16		In Progress
TSU	11-May-15	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	1-Jul-16		In Progress
TSU	11-May-15	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	14-Apr-17		In Progress
TSU	11-May-15	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	14-Apr-17		In Progress
TSU	11-May-15	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	1-Jul-16		In Progress

**TBR SWIA - Status Report on Internal Audit Recommendations - TBR Information Systems
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TTU	10-Sep-15	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	1-Jul-16	28-Oct-16	Action Completed
TTU	10-Sep-15	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	1-Jul-16		In Progress
TTU	10-Sep-15	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	1-Jul-16	28-Oct-16	Action Completed.
TTU	10-Sep-15	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	14-Apr-17		In Progress

**TBR SWIA - Status Report on Internal Audit Recommendations - TBR Information Systems
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TTU	10-Sep-15	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	1-Jul-16		In Progress
ChSCC	12-Apr-16	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	3-Oct-16		No progress
ChSCC	12-Apr-16	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	3-Oct-16		No progress
ChSCC	12-Apr-16	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	3-Oct-16		No progress

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

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ChSCC	12-Apr-16	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	3-Oct-16		No progress
ChSCC	12-Apr-16	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	3-Oct-16		No progress
ChSCC	12-Apr-16	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	3-Oct-16		No progress
ChSCC	12-Apr-16	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	3-Oct-16		No progress
ChSCC	12-Apr-16	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	3-Oct-16		No progress
ChSCC	12-Apr-16	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	3-Oct-16		No progress
ChSCC	12-Apr-16	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	3-Oct-16		No progress
ChSCC	12-Apr-16	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	3-Oct-16		No progress
ChSCC	12-Apr-16	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	3-Oct-16		No progress

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

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ChSCC	12-Apr-16	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	3-Oct-16		No progress
ChSCC	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	3-Oct-16		No progress
ChSCC	12-Apr-16	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	3-Oct-16		No progress
ChSCC	12-Apr-16	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	3-Oct-16		No progress

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

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ChSCC	12-Apr-16	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	3-Oct-16		No progress
ChSCC	12-Apr-16	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	3-Oct-16		No progress
ChSCC	12-Apr-16	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	3-Oct-16		No progress
ChSCC	12-Apr-16	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	3-Oct-16		No progress
CISCC	6-Apr-15	"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	1-Jul-16		In Progress

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

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CISCC	6-Apr-15	"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	1-Aug-16	28-Oct-16	Action Completed.
CISCC	6-Apr-15	"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	14-Apr-17		In Progress
CISCC	6-Apr-15	"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	14-Apr-17		In Progress
CISCC	6-Apr-15	"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	1-Aug-16	28-Oct-16	Action Completed.
CoSCC	24-Jul-15	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	1-Sep-16	21-Oct-16	Action Completed.
CoSCC	24-Jul-15	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	17-Apr-17		In Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
CoSCC	24-Jul-15	CoSCC - IT GCR - Observation 7 of 16: 7. Amend the existing Disaster Recovery Plan to reflect needed changes to information technology recovery requirements for compliance with business requirements stated in the Business Continuity Plan.	Emily Siciensky - Associate VP for IT	17-Apr-17		In Progress
DSCC	14-Aug-15	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	1-Sep-16	28-Oct-16	Action Completed.
DSCC	14-Aug-15	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	1-Sep-16	28-Oct-16	Action Completed.
DSCC	14-Aug-15	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	1-Sep-16	28-Oct-16	Action Completed.
DSCC	14-Aug-15	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	1-Sep-16	28-Oct-16	Action Completed.
DSCC	14-Aug-15	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	1-Sep-16	28-Oct-16	Action Completed.

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

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DSCC	14-Aug-15	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	1-Sep-16	28-Oct-16	Action Completed.
DSCC	14-Aug-15	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	14-Apr-17		In Progress
DSCC	14-Aug-15	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	1-Sep-16	28-Oct-16	Action Completed.
DSCC	14-Aug-15	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	1-Sep-16	28-Oct-16	Action Completed.
DSCC	14-Aug-15	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	1-Sep-16	28-Oct-16	Action Completed.
JSCC	8-Sep-14	IT General Controls Review: Recommendation 8 of 11: Document the business-side of the Business Continuity Plan (BCP) to ensure business recovery requirements and objectives are established and planned; assign the role and responsibilities of BCP Coordinator to the person who will maintain the plan and will prepare personnel in advance of an event requiring use of the plan.	CIO - Dana Nails	14-Apr-17		In Progress
JSCC	8-Sep-14	IT General Controls Review: Recommendation 9 of 11: Develop a process to test parts of the BCP periodically to ensure the plan's effectiveness for recovery.	CIO - Dana Nails	14-Apr-17		In Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
MSCC	15-Apr-16	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	14-Oct-16		No Progress
MSCC	15-Apr-16	IT General controls Review - Recommendation 2 of 17 - Implement a process to document the annual review and approval of policies.	Cindy Logan, CIO	14-Oct-16		No Progress
MSCC	15-Apr-16	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	14-Oct-16		No Progress
MSCC	15-Apr-16	IT General controls Review - Recommendation 4 of 17 - Ensure all information technology positions are supported by a current job description.	Cindy Logan, CIO	14-Oct-16		No Progress
MSCC	15-Apr-16	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	14-Oct-16		No Progress

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MSCC	15-Apr-16	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	14-Oct-16		No Progress
MSCC	15-Apr-16	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	14-Oct-16		No Progress
MSCC	15-Apr-16	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	14-Oct-16		No Progress
MSCC	15-Apr-16	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	14-Oct-16		No Progress
MSCC	15-Apr-16	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	14-Oct-16		No Progress
MSCC	15-Apr-16	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	14-Oct-16		No Progress
MSCC	15-Apr-16	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	14-Oct-16		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
MSCC	15-Apr-16	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	14-Oct-16		No Progress
MSCC	15-Apr-16	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	14-Oct-16		No Progress
MSCC	15-Apr-16	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	14-Oct-16		No Progress
MSCC	15-Apr-16	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	14-Oct-16		No Progress
MSCC	15-Apr-16	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	14-Oct-16		No Progress
NaSCC	15-Aug-16	IT General Controls Review - Recommendation 1 of 15 - Complete the implementation of the policies and procedures for the Information Security Program. This set of 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.	Paul Kaminsky, CIO	15-Feb-17		Not Yet Due

**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
NaSCC	15-Aug-16	IT General Controls Review - Recommendation 2 of 15 - Develop and implement comprehensive information technology policies and procedures for: a. Vendor Management that describe how the Information Technology Department will monitor and manage the delivery of goods and services from key vendors. b. 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. c. Incident Response that establish how unauthorized access attempts and information breaches are investigated and documented.	Paul Kaminsky, CIO	15-Feb-17		Not Yet Due
NaSCC	15-Aug-16	IT General Controls Review - Recommendation 3 of 15 - Implement a process to document the annual review and approval of policies.	Paul Kaminsky, CIO	15-Feb-17		Not Yet Due
NaSCC	15-Aug-16	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.	Paul Kaminsky, CIO	15-Feb-17		Not Yet Due
NaSCC	15-Aug-16	IT General Controls Review - Recommendation 5 of 15 - Identify the responsibilities for the assigned roles of the Information Security Officer and the Business Continuity Coordinator.	Paul Kaminsky, CIO	15-Feb-17		Not Yet Due
NaSCC	15-Aug-16	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	Paul Kaminsky, CIO	15-Feb-17		Not Yet Due
NaSCC	15-Aug-16	IT General Controls Review - Recommendation 7 of 15 - Complete the implementation of the product that will identify the attachment of an unauthorized device to the college's network	Paul Kaminsky, CIO	15-Feb-17		Not Yet Due
NaSCC	15-Aug-16	IT General Controls Review - Recommendation 8 of 15 - Encrypt hard drives on college-owned mobile devices to reduce risks of unauthorized access to information if the device is lost or stolen.	Paul Kaminsky, CIO	15-Feb-17		Not Yet Due
NaSCC	15-Aug-16	IT General Controls Review - Recommendation 9 of 15 - Establish a process where all types of Help Desk tickets over 90 days old, or another established measure, are evaluated for their continuing need to remain open.	Paul Kaminsky, CIO	15-Feb-17		Not Yet Due
NaSCC	15-Aug-16	IT General Controls Review - Recommendation 10 of 15 - Document data restorations from backed-up media, including business recoveries, to prove the ability to recover data in a timely manner.	Paul Kaminsky, CIO	15-Feb-17		Not Yet Due

**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
NaSCC	15-Aug-16	IT General Controls Review - Recommendation 11 of 15 - 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.	Paul Kaminsky, CIO	15-Feb-17		Not Yet Due
NaSCC	15-Aug-16	IT General Controls Review - Recommendation 12 of 15 - Enhance the existing network topology diagram to depict each ingress/egress point and the layered security in place protecting those points.	Paul Kaminsky, CIO	15-Feb-17		Not Yet Due
NaSCC	15-Aug-16	IT General Controls Review - Recommendation 13 of 15 - 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.	Paul Kaminsky, CIO	15-Feb-17		Not Yet Due
NaSCC	15-Aug-16	IT General Controls Review - Recommendation 14 of 15 - 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.	Paul Kaminsky, CIO	15-Feb-17		Not Yet Due
NaSCC	15-Aug-16	IT General Controls Review - Recommendation 15 of 15 - Enhance and better document the process to gather, store and protect information on computer hard drives when circumstances require management to retrieve and retain such information.	Paul Kaminsky, CIO	15-Feb-17		Not Yet Due
PSCC	3-Sep-14	IT General Controls Review: Recommendation 11 of 20: Document the business-side of the Business Continuity Plan (BCP) to ensure business recovery requirements and objectives are established and planned; assign the role and responsibilities of BCP Coordinator to the person who will maintain the plan and will prepare personnel in advance of a disaster or other event requiring use of the plan; and develop a process to test parts of the BCP periodically to ensure the plan's effectiveness for recovery.	CIO - Audrey Williams	14-Apr-17		In Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
RSCC	17-Apr-15	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	17-Apr-17		In Progress
RSCC	17-Apr-15	"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	17-Apr-17		In Progress
STCC	6-Jul-15	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	30-Dec-16		In Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
STCC	6-Jul-15	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	30-Dec-16		In Progress
STCC	6-Jul-15	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	30-Sep-16	21-Oct-16	Action completed.
STCC	6-Jul-15	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	30-Dec-16		In Progress
STCC	6-Jul-15	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	30-Sep-16		In Progress
STCC	6-Jul-15	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	30-Sep-16		In Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
STCC	6-Jul-15	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	30-Dec-16		In Progress
STCC	6-Jul-15	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	30-Dec-16		In Progress
STCC	6-Jul-15	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	30-Sep-16		In Progress
STCC	6-Jul-15	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	30-Sep-16		In Progress
STCC	6-Jul-15	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	30-Dec-16		In Progress
VSCC	13-May-16	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	30-Nov-16		No Progress
VSCC	13-May-16	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	30-Nov-16		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
VSCC	13-May-16	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	30-Nov-16		No Progress
VSCC	13-May-16	IT General Controls Review - Recommendation 4 of 15 - Implement a process to document the annual review and approval of policies.	Kevin Blankenship, CIO	30-Nov-16		No Progress
VSCC	13-May-16	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	30-Nov-16		No Progress
VSCC	13-May-16	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	30-Nov-16		No Progress
VSCC	13-May-16	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	30-Nov-16		No Progress
VSCC	13-May-16	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	30-Nov-16		No Progress
VSCC	13-May-16	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	30-Nov-16		No Progress
VSCC	13-May-16	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	30-Nov-16		No Progress
VSCC	13-May-16	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	30-Nov-16		No Progress
VSCC	13-May-16	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	30-Nov-16		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
VSCC	13-May-16	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	30-Nov-16		No Progress
VSCC	13-May-16	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	30-Nov-16		No Progress
VSCC	13-May-16	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	30-Nov-16		No Progress
WSCC	2-Mar-16	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	30-Sep-16		No Progress
WSCC	2-Mar-16	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	30-Sep-16		No Progress
WSCC	2-Mar-16	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	30-Sep-16		No Progress
WSCC	2-Mar-16	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	30-Sep-16		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	2-Mar-16	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	30-Sep-16		No Progress
WSCC	2-Mar-16	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	30-Sep-16		No Progress
WSCC	2-Mar-16	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	30-Sep-16		No Progress
WSCC	2-Mar-16	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	30-Sep-16		No Progress
WSCC	2-Mar-16	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	30-Sep-16		No Progress
WSCC	2-Mar-16	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	30-Sep-16		No Progress
WSCC	2-Mar-16	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	30-Sep-16		No Progress
WSCC	2-Mar-16	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	30-Sep-16		No Progress
WSCC	2-Mar-16	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	30-Sep-16		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
WSSC	2-Mar-16	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	30-Sep-16		No Progress
WSSC	2-Mar-16	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	30-Sep-16		No Progress
TBR System Office	23-May-14	"IT General Controls Review: Recommendation 2 of 16: Develop a change management procedure, for use by the system office, which identifies how management maintains and documents the maintenance of hardware, software and the network through patching, anti-virus, help desk and general maintenance functions."	Interim CIO Steve Viera	1-Jul-16		In Progress
TBR System Office	23-May-14	"IT General Controls Review: Recommendation 10 of 16: Consider implementing at the TBR system office, a mobile device service agreement for users assigned a mobile device and with access to personally identifiable information."	Interim CIO Steve Viera	1-Jul-16		In Progress
TBR System Office	23-May-14	"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	1-Sep-16		In Progress
TBR System Office	2-Mar-16	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	7-Oct-16		No Progress
TBR System Office	2-Mar-16	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	7-Oct-16		No Progress
TBR System Office	2-Mar-16	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	7-Oct-16		No Progress
TBR System Office	2-Mar-16	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	7-Oct-16		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	2-Mar-16	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	7-Oct-16		No Progress
TBR System Office	2-Mar-16	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	7-Oct-16		No Progress
TBR System Office	2-Mar-16	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	7-Oct-16		No Progress
TBR System Office	2-Mar-16	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	7-Oct-16		No Progress
TBR System Office	2-Mar-16	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	7-Oct-16		No Progress
TBR System Office	2-Mar-16	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	7-Oct-16		No Progress
TBR System Office	2-Mar-16	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	7-Oct-16		No Progress
TBR System Office	2-Mar-16	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	7-Oct-16		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	2-Mar-16	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	7-Oct-16		No Progress
TBR System Office	2-Mar-16	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	7-Oct-16		No Progress
TBR System Office	2-Mar-16	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	7-Oct-16		No Progress
TBR System Office	2-Mar-16	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	7-Oct-16		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	8-May-14	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	30-Sep-14	12-Oct-16	Completed
TFLI	8-May-14	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	30-Jun-16		In Progress
TFLI	8-May-14	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	31-Dec-14		In Progress
TFLI	8-May-14	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 received to the enrollment management system as a control procedure to document that all student registered have paid and that revenue is properly recognized and recored.	TFLI Executive Director	30-May-14		In Progress
TFLI	8-May-14	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	8-May-14		In Progress
TFLI	8-May-14	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	30-Jun-14		In Progress



TENNESSEE BOARD OF REGENTS

MEETING:	Committee on Audit
DATE:	November 15, 2016
AGENDA ITEM:	Review of Annual Audits for the Chancellor and Presidents
PRESENTER:	Tammy Birchett
ACTION REQUIRED:	Informational Report
STAFF'S RECOMMENDATION:	Accept Report

BACKGROUND INFORMATION:

State law requires annual risk-based audits of expenses of 30% of the offices of the Chancellor and Presidents of the Tennessee Board of Regents system. Expense reports are selected for testing by the system Chief Audit Executive based on several factors, including the value of the prior year's travel and hospitality costs, years since a prior audit, and prior findings or observations. Other significant factors may also be considered in the selection, such as a retiring president or first year president.

This report includes a summary of expenses for the period from July 1, 2015 through June 30, 2016, for the Chancellor and the presidents. The following audits were conducted for the year ended June 30, 2016. An overview of the expense reports will be addressed at the meeting.

Austin Peay State University
Middle Tennessee State University
University of Memphis
Chattanooga State Community College
Dyersburg State Community College
Nashville State Community College
Roane State Community College
Tennessee Board of Regents

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

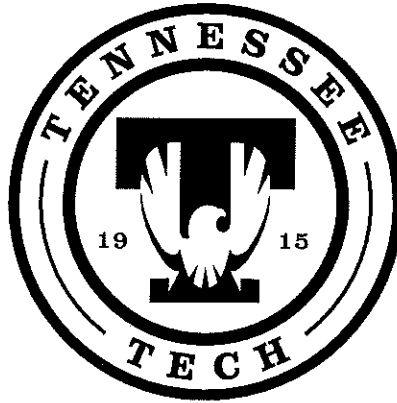
Tennessee Board of Regents
Summary of Expenses for the Presidents and Chancellor (Unaudited, except as noted)
For the Period of July 1, 2015 through June 30, 2016

Positions	Institution					Foundation /Affiliated Entities					External Sources
	Salary and Benefits	Travel	Business Meals and Hospitality	Other	Total	Salary and Benefits	Travel	Business Meals and Hospitality	Other	Total	Total
President	\$ 336,154	\$ 11,334	\$ 28,517	\$ 18,617	\$ 394,622	\$ -	\$ 453	\$ 8,868	\$ 12,328	\$ 21,649	\$ 2,742
President's Office	2 \$ 121,416	\$ 4,762	\$ -	\$ 18,589	\$ 144,767	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*APSU (Audited)	\$ 457,570	\$ 16,096	\$ 28,517	\$ 37,206	\$ 539,389	\$ -	\$ 453	\$ 8,868	\$ 12,328	\$ 21,649	\$ 2,742
President	\$ 397,480	\$ 13,081	\$ 12,494	\$ -	\$ 423,055	\$ -	\$ 7,667	\$ 61,164	\$ 689	\$ 69,520	\$ 207.00
President's Office	5.5 \$ 252,198	\$ 8,829	\$ -	\$ 57,931	\$ 318,958	\$ -	\$ 14,169	\$ -	\$ 85,588	\$ 99,757	\$ -
ETSU	\$ 649,678	\$ 21,910	\$ 12,494	\$ 57,931	\$ 742,013	\$ -	\$ 21,836	\$ 61,164	\$ 86,277	\$ 169,277	\$ 207
President	\$ 428,276	\$ 27,601	\$ 6,057	\$ 13,648	\$ 475,582	\$ -	\$ 5,468	\$ 11,712	\$ 15,661	\$ 32,841	\$ 40,213
President's Office	3 \$ 244,110	\$ 7,534	\$ 74	\$ 87,766	\$ 339,484	\$ -	\$ 2,579	\$ 862	\$ 2,907	\$ 6,348	\$ -
*MTSU (Audited)	\$ 672,386	\$ 35,135	\$ 6,131	\$ 101,414	\$ 815,066	\$ -	\$ 8,047	\$ 12,574	\$ 18,568	\$ 39,189	\$ 40,213
President	\$ 371,143	\$ 3,130	\$ 13,634	\$ 8,633	\$ 396,540	\$ -	\$ 2,467	\$ 24,512	\$ 3,802	\$ 30,781	\$ 83,072
President's Office	3 \$ 270,865	\$ 75	\$ -	\$ 22,612	\$ 293,552	\$ -	\$ -	\$ -	\$ 905	\$ 905	\$ -
TSU	\$ 642,008	\$ 3,205	\$ 13,634	\$ 31,245	\$ 690,092	\$ -	\$ 2,467	\$ 24,512	\$ 4,707	\$ 31,686	\$ 83,072
President	\$ 368,067	\$ 3,182	\$ 51,377	\$ 195,122	\$ 617,748	\$ -	\$ -	\$ 32,882	\$ 48,668	\$ 81,550	\$ 10,000
President's Office	4.2 \$ 590,538	\$ 19,412	\$ 583	\$ 270,240	\$ 880,773	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TTU	\$ 958,605	\$ 22,594	\$ 51,960	\$ 465,362	\$ 1,498,521	\$ -	\$ -	\$ 32,882	\$ 48,668	\$ 81,550	\$ 10,000
President	\$ 583,646	\$ 6,863	\$ 54,916	\$ 44,032	\$ 689,457	\$ -	\$ 18,783	\$ 14,404	\$ 181,018	\$ 214,205	\$ 22,030
President's Office	7.2 \$ 459,099	\$ -	\$ -	\$ 34,577	\$ 493,676	\$ -	\$ 2,260	\$ 52,181	\$ 658,407	\$ 712,848	\$ -
*UoM (Audited)	\$ 1,042,745	\$ 6,863	\$ 54,916	\$ 78,609	\$ 1,183,133	\$ -	\$ 21,043	\$ 66,585	\$ 839,425	\$ 927,053	\$ 22,030
President	\$ 265,801	\$ 4,437	\$ 5,355	\$ 5,323	\$ 280,916	\$ -	\$ -	\$ 102	\$ 3,452	\$ 3,554	\$ -
President's Office	3 \$ 92,991	\$ 133	\$ -	\$ 5,362	\$ 98,486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*ChSCC (Audited)	\$ 358,792	\$ 4,570	\$ 5,355	\$ 10,685	\$ 379,402	\$ -	\$ -	\$ 102	\$ 3,452	\$ 3,554	\$ -
President	\$ 227,354	\$ 7,125	\$ 1,145	\$ 1,107	\$ 236,731	\$ -	\$ -	\$ 3,292	\$ 2,908	\$ 6,200	\$ -
President's Office	2 \$ 114,134	\$ -	\$ -	\$ -	\$ 114,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CISCC	\$ 341,488	\$ 7,125	\$ 1,145	\$ 1,107	\$ 350,865	\$ -	\$ -	\$ 3,292	\$ 2,908	\$ 6,200	\$ -
President	\$ 241,159	\$ 6,646	\$ 10,551	\$ -	\$ 258,356	\$ -	\$ 130	\$ -	\$ 3,981	\$ 4,111	\$ -
President's Office	2 \$ 118,388	\$ 232	\$ -	\$ 44,261	\$ 162,881	\$ -	\$ -	\$ -	\$ 1,139	\$ 1,139	\$ -
CoSCC	\$ 359,547	\$ 6,878	\$ 10,551	\$ 44,261	\$ 421,237	\$ -	\$ 130	\$ -	\$ 5,120	\$ 5,250	\$ -
President	\$ 210,314	\$ 10,987	\$ 3,995	\$ 9,733	\$ 235,029	\$ -	\$ 2,297	\$ -	\$ -	\$ 2,297	\$ -
President's Office	1 \$ 83,319	\$ 435	\$ 493	\$ 2,631	\$ 86,878	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*DSCC (Audited)	\$ 293,633	\$ 11,422	\$ 4,488	\$ 12,364	\$ 321,907	\$ -	\$ 2,297	\$ -	\$ -	\$ 2,297	\$ -
President	\$ 246,988	\$ 4,962	\$ 10,356	\$ -	\$ 262,306	\$ -	\$ 816	\$ 4,242	\$ -	\$ 5,058	\$ -
President's Office	1 \$ 80,889	\$ 1,800	\$ -	\$ 3,890	\$ 86,579	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
JSCC	\$ 327,877	\$ 6,762	\$ 10,356	\$ 3,890	\$ 348,885	\$ -	\$ 816	\$ 4,242	\$ -	\$ 5,058	\$ -

Tennessee Board of Regents
Summary of Expenses for the Presidents and Chancellor (Unaudited, except as noted)
For the Period of July 1, 2015 through June 30, 2016

	Positions	Institution					Foundation /Affiliated Entities					External Sources
		Salary and Benefits	Travel	Business Meals and Hospitality	Other	Total	Salary and Benefits	Travel	Business Meals and Hospitality	Other	Total	Total
President		\$ 262,812	\$ 6,686	\$ 14,853	\$ 2,769	\$ 287,120	\$ -	\$ -	\$ 6,896	\$ 165	\$ 7,061	\$ -
President's Office	1.56	\$ 92,583	\$ 300	\$ 70	\$ 1,039	\$ 93,992	\$ -	\$ -	\$ 189	\$ 5,225	\$ 5,414	\$ -
MSCC		\$ 355,395	\$ 6,986	\$ 14,923	\$ 3,808	\$ 381,112	\$ -	\$ -	\$ 7,085	\$ 5,390	\$ 12,475	\$ -
President		\$ 255,365	\$ 2,251	\$ 723	\$ 1,307	\$ 259,646	\$ -	\$ 2	\$ 11,109	\$ 10,100	\$ 21,211	\$ -
President's Office	1	\$ 59,219	\$ -	\$ -	\$ 9,982	\$ 69,201	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*NaSCC (Audited)		\$ 314,584	\$ 2,251	\$ 723	\$ 11,289	\$ 328,847	\$ -	\$ 2	\$ 11,109	\$ 10,100	\$ 21,211	\$ -
President		\$ 234,863	\$ 3,160	\$ 6,702	\$ -	\$ 244,725	\$ -	\$ -	\$ 17,066	\$ -	\$ 17,066	\$ -
President's Office	6	\$ 198,017	\$ 7,559	\$ -	\$ 40,052	\$ 245,628	\$ -	\$ 79	\$ -	\$ 31,220	\$ 31,299	\$ -
NeSCC		\$ 432,880	\$ 10,719	\$ 6,702	\$ 40,052	\$ 490,353	\$ -	\$ 79	\$ 17,066	\$ 31,220	\$ 48,365	\$ -
President		\$ 260,112	\$ 11,146	\$ 2,539	\$ 16,000	\$ 289,797	\$ -	\$ -	\$ -	\$ 969	\$ 969	\$ 1,059
President's Office	2	\$ 121,703	\$ 404	\$ -	\$ 34,478	\$ 156,585	\$ -	\$ -	\$ -	\$ 54	\$ 54	\$ -
PSCC		\$ 381,815	\$ 11,550	\$ 2,539	\$ 50,478	\$ 446,382	\$ -	\$ -	\$ -	\$ 1,023	\$ 1,023	\$ 1,059
President		\$ 232,776	\$ 4,628	\$ 3,578	\$ 2,550	\$ 243,532	\$ -	\$ -	\$ 4,843	\$ 108	\$ 4,951	\$ -
President's Office	1	\$ 82,623	\$ 28	\$ 129	\$ 3,383	\$ 86,163	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*RSCC (Audited)		\$ 315,399	\$ 4,656	\$ 3,707	\$ 5,933	\$ 329,695	\$ -	\$ -	\$ 4,843	\$ 108	\$ 4,951	\$ -
President		\$ 266,482	\$ 19,054	\$ 1,673	\$ 6,365	\$ 293,574	\$ -	\$ -	\$ 300	\$ -	\$ 300	\$ 366
President's Office		\$ 36,335	\$ 1,258	\$ -	\$ 8,948	\$ 46,541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*STCC (Audited)		\$ 302,817	\$ 20,312	\$ 1,673	\$ 15,313	\$ 340,115	\$ -	\$ -	\$ 300	\$ -	\$ 300	\$ 366
President		\$ 255,457	\$ 3,018	\$ 3,864	\$ 4,317	\$ 266,656	\$ -	\$ -	\$ 3,722	\$ 5,078	\$ 8,800	\$ -
President's Office	1	\$ 55,982	\$ -	\$ -	\$ 4,750	\$ 60,732	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VSCC		\$ 311,439	\$ 3,018	\$ 3,864	\$ 9,067	\$ 327,388	\$ -	\$ -	\$ 3,722	\$ 5,078	\$ 8,800	\$ -
President		\$ 293,554	\$ 10,613	\$ 4,411	\$ -	\$ 308,578	\$ -	\$ -	\$ 2,000	\$ 1,000	\$ 3,000	\$ -
President's Office	1.821	\$ 149,874	\$ -	\$ -	\$ 11,147	\$ 161,021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WSCC		\$ 443,428	\$ 10,613	\$ 4,411	\$ 11,147	\$ 469,599	\$ -	\$ -	\$ 2,000	\$ 1,000	\$ 3,000	\$ -
Chancellor		\$ 451,914	\$ 10,129	\$ 4,944	\$ 1,437	\$ 468,424	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21
Chancellor's Office	4	\$ 385,333	\$ 15,795	\$ -	\$ 60,929	\$ 462,057	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*TBR (Audited)		\$ 837,247	\$ 25,924	\$ 4,944	\$ 62,366	\$ 930,481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21
Total		\$ 9,799,333	\$ 238,589	\$ 243,033	\$ 1,053,527	\$ 11,334,482	\$ -	\$ 57,170	\$ 260,346	\$ 1,075,372	\$ 1,392,888	\$ 159,710

* Audited expenses.



AUDIT REPORT

**AUSTIN PEAY STATE UNIVERSITY
AUDIT OF PRESIDENT'S EXPENSES
FOR THE FISCAL YEAR JULY 1, 2015 – JUNE 30, 2016**

October 10, 2016

Office of Internal Audit

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



Internal Audit

TENNESSEE TECH

October 13, 2016

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

Dear Chairman Griscom:

Enclosed is the internal audit report of the expenses of the Office of the President for Austin Peay State University for the fiscal year July 1, 2015 to June 30, 2016, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of, or for the benefit of the president regardless of the funding source.

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

We appreciate the courtesy and cooperation of Austin Peay State University personnel during the review.

Sincerely,

Deanna Metts
Director of Internal Audit
Tennessee Tech University

DLM/js

cc: Dr. Alisa White, President
Mr. Mitch Robinson, VP for Finance and Administration
Ms. Jacqueline Struckmeyer, Controller
Mr. Blayne Clements, Director of Internal Audit

Austin Peay State University
Audit of President's Expenses
For the Fiscal Year July 1, 2015 – June 30, 2016

President	Dr. Alisa White	Internal Auditor	Deanna Metts, TTU Gail Ligon, TTU																																																																																											
Objectives	To comply with Tennessee Code Annotated, Title 49, Chapter 7 and Tennessee Board of Regents (TBR) Policy 4:03:03:60, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2015 to June 30, 2016; to determine compliance with state statutes and TBR and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of, or for the benefit of the president regardless of the funding source.																																																																																													
Scope	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds, or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																																													
Analysis	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president's office during the fiscal year ended June 30, 2016:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: right;">Institutional</th> <th style="text-align: right;">Foundation</th> <th style="text-align: right;">External</th> <th style="text-align: right;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5">President:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$325,994</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$325,994</td> </tr> <tr> <td>Bonus Payments</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$5,000</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$5,000</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">\$4,200</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,200</td> </tr> <tr> <td>Other Allowances</td> <td style="text-align: right;">\$960</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$960</td> </tr> <tr> <td>Salary, Benefits & Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$336,154</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$336,154</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$11,334</td> <td style="text-align: right;">\$453</td> <td style="text-align: right;">\$2,742</td> <td style="text-align: right;">\$14,529</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$28,517</td> <td style="text-align: right;">\$8,868</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$37,385</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$18,617</td> <td style="text-align: right;">\$12,328</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$30,945</td> </tr> <tr> <td colspan="5">President's Office:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$121,416</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$121,416</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$4,762</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,762</td> </tr> <tr> <td>Business Meals and Hospitality</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$18,589</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$18,589</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$539,389</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$21,649</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$2,742</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$563,780</td> </tr> </tbody> </table> <p>Additional Disclosures: Discretionary Allowance – The President was provided a discretionary spending allowance. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income.</p>					Institutional	Foundation	External	Total	President:					Salary and Benefits	\$325,994	\$00	\$00	\$325,994	Bonus Payments	\$00	\$00	\$00	\$00	Discretionary Allowance	\$5,000	\$00	\$00	\$5,000	Housing Allowance	\$00	\$00	\$00	\$00	Vehicle Allowance	\$4,200	\$00	\$00	\$4,200	Other Allowances	\$960	\$00	\$00	\$960	Salary, Benefits & Other Payments	\$336,154	\$00	\$00	\$336,154	Travel (Schedule A)	\$11,334	\$453	\$2,742	\$14,529	Business Meals and Hospitality (Schedule B)	\$28,517	\$8,868	\$00	\$37,385	Other Expenses (Schedule C)	\$18,617	\$12,328	\$00	\$30,945	President's Office:					Salary and Benefits	\$121,416	\$00	\$00	\$121,416	Travel	\$4,762	\$00	\$00	\$4,762	Business Meals and Hospitality	\$00	\$00	\$00	\$00	Other Expenses	\$18,589	\$00	\$00	\$18,589	Total Expenses	\$539,389	\$21,649	\$2,742	\$563,780
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	<p>Housing – The President was provided the use of a residence. Operating and maintenance costs for the residence, totaling \$2,800 for the period, were recorded in 34043 and not allocated to the president’s account; these expenses were included in Other Expenses (Schedule C) above.</p> <p>Other Allowances – The President was provided an allowance for a cell phone, totaling \$960 for the period, which was paid as taxable income.</p> <p>Vehicle – The President was provided the use of a vehicle through December 2015. The purchase cost of the vehicle in fiscal year 2013 was \$35,540. For that period, vehicle maintenance and operating costs totaling \$57, were recorded in 34040, which is an institutional account not allocated to the President’s accounts; these expenses were included in Other Expenses (Schedule C) above. Any personal use value of the vehicle would have been reported to the President as taxable income.</p> <p>Vehicle Allowance – From January 2016 through June 2016, the President was provided a vehicle allowance of \$700 per month.</p> <p>Athletic Tickets – The President was provided tickets to university athletic events. The face value of the tickets, totaling \$270 for the period, was recorded in 72501 and not allocated to the president’s accounts; these expenses were excluded from the scope of this review.</p> <p>External Sources – This report includes the cost of items provided, paid, or reimbursed by external sources for the benefit of the President. In instances when the values of these items are not available, other relevant details are provided on the applicable supplemental schedule.</p>		
Questioned Costs	None	Recoveries	N/A
Conclusion	<p>The objectives of the audit of the expenses of the Office of the President for Austin Peay State University for the fiscal year July 1, 2015 through June 30, 2016, were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports, or deficiencies in internal controls. The supplemental schedules included with this report fairly represent the expenses of the president’s office.</p>		
Restriction on Use of Report	<p><i>This report is intended solely for the internal use of the Tennessee Board of Regents and Austin Peay State University. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit, or Austin Peay State University Office of Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public record.</i></p>		

Austin Peay State University
Summary of the President's Expenses - Audited
For the Period July 1, 2015 to June 30, 2016

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 325,994	\$ -	\$ -	\$ -	\$ -	\$ 325,994
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		5,000	-	-	-	-	5,000
Housing Allowance		-	-	-	-	-	-
Vehicle Allowance		4,200	-	-	-	-	4,200
Other Allowances		960	-	-	-	-	960
Salary, Benefits & Other Payments		<u>336,154</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>336,154</u>
Travel	A	10,078	453	1,256	-	2,742	14,529
Business Meals and Hospitality	B	-	8,356	28,517	512	-	37,385
Other Expenses	C	1,801	8,676	16,816	3,652	-	30,945
Total Expenses for the President		<u>348,033</u>	<u>17,485</u>	<u>46,589</u>	<u>4,164</u>	<u>2,742</u>	<u>419,013</u>
President's Office:							
Salary and Benefits (2 FTE)		121,416	-	-	-	-	121,416
Travel		4,762	-	-	-	-	4,762
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		18,589	-	-	-	-	18,589
		<u>144,767</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>144,767</u>
Total Expenses		<u>\$ 492,800</u>	<u>\$ 17,485</u>	<u>\$ 46,589</u>	<u>\$ 4,164</u>	<u>\$ 2,742</u>	<u>\$ 563,780</u>

Additional Disclosures:

Vehicle stipend - \$ 700.00 per month starting January 2016. The President gave up her university owned car December 31, 2015.

Housing - The President is provided the use of a residence. Costs to maintain the home are paid by the university and totaled \$2,800.00 (Organization Code 34043) for the period.

Vehicle - The President was provided the use of a vehicle through December 2015. The purchase cost of the vehicle in Fiscal Year 13 was \$35,540. Costs to maintain the vehicle were paid by the university and totaled \$57.00 (Organization Code 34040) for the period.

Other Allowances - The President is provided an other spending allowance of \$240.00 for each quarter and a discretionary allowance of \$1,250.00 a quarter.

Athletic Tickets - The President is provided tickets to university athletic events. The face value of the tickets totaled \$270 (Organization Code 72501) for the period.

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

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

Austin Peay State University
Schedule A - Travel Expenses for the President - Auditor
For the Period July 1, 2015 to June 30, 2016

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
6/22/15	6/23/15	7/24/15	Columbia, TN	TBR meeting in Columbia, TN (mileage of 71.44 paid and reflected on FY15 4th quarter)	\$ -	\$ 121	\$ -	\$ -	\$ 121	\$ -	\$ -	\$ -	\$ -	\$ 121	11000-73110
6/26/15	6/27/15	7/24/15	Orlando, FL	Donor & alumni visit - flight and meals paid and reflected on last report (FY 15 4th quarter)	-	100	-	63	163	-	-	-	-	163	11000-73210
7/10/15	7/14/15	8/13/2015 & 8/21/2015	Denver, CO	AASCU meeting in Denver, CO - drove state car to airport \$1,070 reg fee paid in FY 15	349	775	144	126	1,359	35	-	-	-	1,394	11000-73210/91000-73210
7/22/16	7/22/16	8/24/16	Nashville, TN	THEC quarterly meeting	-	-	-	10	10	-	-	-	-	10	11000-73110
8/11/15	8/12/15	9/24/15	Memphis, TN	Memphis Alumni reception - drove state car	-	118	-	56	174	-	-	-	-	174	11000-73110
8/13/15	8/13/15	9/24/15	Nashville, TN	Parking for Nashville Alumni reception	-	-	-	26	26	-	-	-	-	26	11000-73110
9/15/15	9/17/15	10/27/15	Jackson, TN	Attended Maxine Smith Fellow dinner and quarterly TBR meeting Jackson State Comm College (state car)	-	190	-	-	190	-	-	-	-	190	11000-73110
9/22/15	9/25/15	10/6/15, 10/27/15	Atlanta, GA - Jacksonville, FL - Charlotte, NC	Donor cultivation (state car)	-	393	68	101	562	-	-	-	-	562	11000-73210
10/1/15	10/1/15	10/15/15	Nashville, TN	Parking Clarksville Chamber on the Hill	-	-	-	12	12	-	-	-	-	12	11000-73110
10/6/15	10/7/15	10/27/15	Nashville, TN	Leadership development seminar (state car)	-	209	-	-	169	40	-	-	-	209	11000-73110/91000-74989
10/7/15	10/7/15	10/27/15	Clarksville, TN	Gas for state car to attend Dupes Football Reunion	-	-	-	22	22	-	-	-	-	22	11000-73110
10/22/15	10/23/15	11/10/15, 11/23/15	Murfreesboro TN	Women in Higher Education Conference (state car)	-	114	26	125	265	-	-	-	-	265	11000-73110
10/25/15	10/28/15	9/24/2015,	Austin, TX	Registration for AASCU meeting in Austin, TX	-	-	-	975	975	-	-	-	-	975	11000-73210
10/25/15	10/28/15	11/17/15, 11/23/15	Austin, TX	AASCU meeting Austin Tx	393	865	72	49	1,354	25	-	-	-	1,379	11000-73210/91000-73210
10/31/15	11/2/15	12/10/15	Chattanooga TN (drove state car)	Meeting with donor	-	164	26	-	160	30	-	-	-	190	11000-73110/91000-73110
11/2/15	11/4/15	NA	Atlanta Ga	Serve on SACs evaluation team	346	-	69	36	-	-	-	-	451	451	Paid by SACs
11/11/15	11/14/15	12/18/15, 12/22/15, 1/28/16, 1/04/16, 1/25/16	Washington DC, Alexandria VA, and visit donor in Dayton OH	Attend alumni reception Speak at AACP and visit donor in Dayton, OH	611	326	47	25	540	18	-	-	451	1,009	11000-73210/91000-73210/AACP
11/19/15	11/19/15	1/14/16	Nashville, TN	Parking THEC meeting	-	-	-	5	5	-	-	-	-	5	11000-73110
12/6/15	12/7/15	11/23/2015, 1/7/16	Houston, TX	Annual SACS meeting	744	187	52	298	-	25	1,256	-	1,281	85008-73210/91000-73210/32050-74989	
1/27/16	1/28/16	2/4/16	Nashville, TN	Parking for THEC meeting	-	-	-	15	15	-	-	-	-	15	11000-73110
1/19/16	1/20/16	1/26/16, 2/1/2016	Washington DC	Meeting with Advisory Board Company	223	-	95	34	327	25	-	-	-	352	11000-73210/91000-73210
2/13/16	2/16/16	1/26/16, 3/28/16, 3/29/16	Washington DC	AASCU Committee on policies and procedures	223	479	79	77	833	25	-	-	-	858	11000-73210/91000-73210
3/12/16	3/13/16	3/14/16	Nashville, TN	Hotel Room, Candlelight Ball, President and spouse	-	330	-	34	188	176	-	-	-	364	11000-73110/91000-73110
3/15/16	3/17/16	n/a	Des Moines, IA	NCAA Basketball Tournament First Round	921	224	555	-	-	-	-	-	1,701	1,701	Paid by NCAA
3/23/16	3/23/16	2/2/16	Nashville, TN	Panelist for TN College Association (registration)	-	-	-	100	100	-	-	-	-	100	11000-73110
3/30/16	3/31/16	4/25/16, 4/29/16	Chattanooga TN	Attend donor dinner	-	111	12	-	123	-	-	-	-	123	11000-73110
7/8/16	7/12/16	4/25/16	Portland, Or	Registration AASCU Summer Council of Presidents	363	-	-	775	1,138	-	-	-	-	1,138	11000-73210
5/25/16	5/26/16	6/6/16	Jackson, TN	OVC Baseball Tournament	-	102	-	-	102	-	-	-	-	102	11000-73110
5/28/16	5/29/16	6/24/16	Jackson, TN	OVC Baseball Tournament	-	165	49	-	160	54	-	-	-	214	11000-73110/91000-73110
6/2/16	6/3/16	6/24/16	Nashville, TN	OVC Board of President's meeting	-	214	-	30	244	-	-	-	-	244	11000-73110
6/19/16	6/21/16	7/11/16 as of 6/30/16	Atlanta Ga	Meet with donor while attending TBR presidents meeting \$173.85 paid FY 17	-	-	56	-	56	-	-	-	-	56	11000-73210
6/22/16	6/24/16	7/15/16	Kingsport, TN	TBR Quarterly meeting	-	-	60	-	60	-	-	-	-	60	11000-73110
6/29/16	6/30/16	n/a	Minneapolis MN	Complete College America's 15 to finish Institute	58	-	55	26	-	-	-	-	139	139	Complete College of America
12/1/16		6/24/16	Atlanta Ga	Registration for annual SACS meeting Dec 2016	-	-	-	625	625	-	-	-	-	625	11000-73210
Total Travel Expenses for the President					\$ 4,231	\$ 5,187	\$ 1,465	\$ 3,645	\$ 10,078	\$ 453	\$ 1,256	\$ -	\$ 2,742	\$ 14,529	

Austin Peay State University
Schedule B - Business Meals & Hospitality Expenses for the President - Audited
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
Athletic Director candidate meals												
7/7/15	7/24/15	Edward's Steakhouse	Dinner with Athletic Director candidate (1)	\$ -	\$ -	\$ 76	\$ -	\$ -	\$ 76	2	\$ 38.00	70016-74989
7/9/15	7/24/15	Edward's Steakhouse	Dinner with Athletic Director candidate (2)	-	-	89	-	-	89	2	\$ 44.50	70016-74989
7/17/15	9/30/15	Alisa White	Reimbursement for dinner with Athletic Director candidate (3)	-	-	77	-	-	77	2	\$ 38.50	70016-74989
7/22/15	8/21/15	Edward's Steakhouse	Dinner with Athletic Director candidate (4)	-	-	89	-	-	89	3	\$ 29.64	70016-74989
									331	9	\$ 36.77	
Coffee/Conversations with President												
9/2/15	10/15/15	Chartwells	Coffee/conversation with President	-	-	72	-	-	72	15	\$ 4.80	50025-74989
10/20/15	11/25/15	Chartwells	Coffee/conversation with President	-	-	80	-	-	80	15	\$ 5.33	50025-74989
10/21/15	11/25/15	Chartwells	Coffee with the President	-	-	120	-	-	120	30	\$ 4.00	50025-74989
11/18/15	12/18/15	Chartwells	Coffee/conversation with President	-	-	80	-	-	80	15	\$ 5.33	50025-74989
12/3/15	12/18/15	Chartwells	Coffee/conversation with President	-	-	72	-	-	72	15	\$ 4.80	50025-74989
1/26/16	4/26/16	Chartwells	Coffee/conversation with President	-	-	71	-	-	71	30	\$ 2.37	50025-74989
2/17/16	4/26/16	Chartwells	Coffee/conversation with President	-	-	71	-	-	71	15	\$ 4.73	50025-74989
3/22/16	4/26/16	Chartwells	Coffee/conversation with President	-	-	64	-	-	64	15	\$ 4.27	50025-74989
4/20/16	4/30/16	Chartwells	Coffee/conversation with President	-	-	64	-	-	64	30	\$ 2.13	50025-74989
									694	180	\$ 3.86	
Alumni Receptions												
8/11/15	9/4/15	The Half Shell	Memphis Alumni reception	-	-	16	-	-	16	1	\$ 16.00	51001-74510
8/13/15	9/4/15	Joe's Crab Shack	Nashville Alumni reception	-	-	39	-	-	39	1	\$ 39.00	51001-74540
									55	2	\$ 27.50	
Faculty/staff/retirees events												
7/24/15	8/18/15	Chartwells	Executive Director of University Advancement retirement	-	-	18	-	-	18	1	\$ 18.00	51001-74989
8/19/15	9/2/15	Chartwells	Convocation picnic for staff	-	-	4,500	-	-	4,500	700	\$ 6.43	37029-74989
9/4/15	10/15/15	Chartwells	Reception Archwood	-	-	150	-	-	150	20	\$ 7.50	50025-74989
9/29/15	10/21/15	Chartwells	Faculty Senate reception	-	325	-	-	-	325	25	\$ 13.00	91000-74989
9/30/15	10/21/15	Chartwells	Staff Senate reception	-	390	-	-	-	390	30	\$ 13.00	91000-74989
10/13/15	11/25/15	Chartwells	Direct reports reception	-	260	-	-	-	260	20	\$ 13.00	91000-74989
10/15/15	11/25/15	Chartwells	Faculty awards luncheon	-	120	-	-	-	120	8	\$ 15.00	91000-74989
10/16/15	11/25/15	Chartwells	Faculty awards luncheon	-	112	-	-	-	112	7	\$ 16.00	91000-74989
11/5/15	12/22/15	Chartwells	Working lunch	-	65	-	-	-	65	7	\$ 9.29	91000-74989
11/12/15	12/22/15	Chartwells	Holiday party film	-	101	-	-	-	101	7	\$ 14.43	91000-74989
11/24/15	12/22/15	Chartwells	Chili lunch	-	300	-	-	-	300	50	\$ 6.00	91000-74989
12/1/15	12/21/15	Chartwells	Faculty/staff open house	-	-	3,500	-	-	3,500	175	\$ 20.00	50025-74989
12/3/15	12/18/15	Chartwells	Retirees holiday reception	-	-	900	-	-	900	50	\$ 18.00	50025-74989
									10,741	1,100	\$ 9.76	
Student events												
10/14/15	11/25/15	Chartwells	SGA reception	-	-	442	-	-	442	34	\$ 13.00	50025-74989
10/23/15	11/18/15	Chartwells	Meals for President and Spouse, Military Scholarship dinner	-	-	-	28	-	28	2	\$ 14.00	94000-74989
10/24/15	11/18/15	Chartwells	Meals for President and Spouse, Alumni Awards luncheon	-	-	37	-	-	37	2	\$ 18.50	51001-74989

Austin Peay State University
Schedule B - Business Meals & Hospitality Expenses for the President - Audited
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
10/18/15	11/17/15	Clarksville Country Club	Senior brunch	-	135	-	-	-	135	7	\$ 19.29	91000-74989
12/3/15	12/18/15	Chartwells	International student	-	-	182	-	-	182	10	\$ 18.20	50025-74989
									824	55	\$ 14.98	
Football Suite Snacks												
9/5/15	10/15/15	Chartwells	Football suite snacks	-	-	850	-	-	850	50	\$ 17.00	50025-74989
10/3/15	11/25/15	Chartwells	Football suite snacks	-	-	850	-	-	850	50	\$ 17.00	50025-74989
10/17/15	11/25/15	Chartwells	Football suite snacks	-	-	1,050	-	-	1,050	60	\$ 17.50	50025-74989
10/24/15	11/25/15	Chartwells	Football suite snacks	-	-	1,140	-	-	1,140	60	\$ 19.00	50025-74989
11/7/15	12/18/15	Chartwells	Football suite snacks	-	-	1,020	-	-	1,020	60	\$ 17.00	50025-74989
4/23/16	5/17/16	Chartwells	Football suite snacks	-	-	427	-	-	427	30	\$ 14.23	50025-74989
									5,337	310	\$ 17.22	
Meals with Donors												
7/15/15	8/18/15	Chartwells	Donor luncheon	-	-	171	-	-	171	8	\$ 21.38	50025-74989
8/4/15	9/21/15	Clarksville Country Club	Donor luncheon	-	67	-	-	-	67	4	\$ 16.75	91000-74989
8/7/15	9/21/15	Clarksville Country Club	Donor dinner	-	130	-	-	-	130	4	\$ 32.50	91000-74989
9/1/15	10/15/15	Clarksville Country Club	Donor luncheon	-	31	-	-	-	31	2	\$ 15.50	91000-74989
9/11/15	10/5/15	Alisa White	Meal with Donor	-	67	-	-	-	67	3	\$ 22.33	91000-74989
9/11/15	10/15/15	Clarksville Country Club	Donor luncheon	-	53	-	-	-	53	4	\$ 13.25	91000-74989
9/13/15	10/15/15	Clarksville Country Club	Sunday brunch-donors	-	58	-	-	-	58	3	\$ 19.33	91000-74989
9/15/15	10/15/15	Chartwells	Donor luncheon	-	-	103	-	-	103	8	\$ 12.88	50025-74989
10/29/15	11/17/15	Clarksville Country Club	Donor dinner	-	106	-	-	-	106	4	\$ 26.50	91000-74989
11/18/15	12/18/15	Chartwells	Donor dinner	-	-	168	-	-	168	6	\$ 28.00	50025-74989
1/5/16	2/22/16	Clarksville Country Club	Donor luncheon	-	36	-	-	-	36	2	\$ 18.00	91000-74989
2/11/16	3/15/16	Clarksville Country Club	Donor luncheon	-	56	-	-	-	56	4	\$ 14.00	91000-74989
2/23/16	3/15/16	Clarksville Country Club	Donor luncheon	-	82	-	-	-	82	5	\$ 16.40	91000-74989
4/26/16	5/17/16	Chartwells	Brunch for donors	-	-	25	-	-	25	4	\$ 6.25	50025-74989
5/20/16	6/10/16	Clarksville Country Club	Donor meal	-	80	-	-	-	80	5	\$ 16.00	91000-74989
5/24/16	6/10/16	Clarksville Country Club	Donor meal	-	67	-	-	-	67	4	\$ 16.75	91000-74989
6/4/16	4/21/16	Clarksville Montgomery County Museum	Flying High Table Reservation	-	2,000	-	-	-	2,000	10	\$ 200.00	91000-74480
6/23/16	6/6/16	Clarksville Chamber of Commerce	Annual Dinner and Gala Company table	-	750	-	-	-	750	8	\$ 93.75	91000-74480
6/29/16	7/11/16	Carol Clark	Meal with donors	-	-	85	-	-	85	5	\$ 17.00	50025-74989
									4,135	93	\$ 44.46	
Tickets for Theater Productions												
9/4/15	9/17/15	Ctr Exc Cr Arts Music account	Reimbursement for 5 tickets to the Voices production	-	-	50	-	-	50	5	\$ 10.00	50025-74989
9/4/15	9/8/15	Ctr Exc Cr Arts Music account	Reimbursement for 2 tickets to the Voices production	-	-	20	-	-	20	2	\$ 10.00	50025-74989
9/4/15	8/26/15	Ctr Exc Cr Arts Music account	Reimbursement for 20 tickets to the Voices production	-	-	200	-	-	200	20	\$ 10.00	50025-74989
									270	27	\$ 10.00	
Miscellaneous Events												
n/a	9/2/15	Joanne Shepard	Reimbursement for coffee for President's office guests	-	-	53	-	-	53	1	\$ 52.82	50025-74989
10/20/15	11/25/15	Chartwells	Circle of Advisory meeting	-	-	200	-	-	200	40	\$ 5.00	50025-74989
10/24/15	1/14/16	GCA Services Group	Prep and clean up Club Level events	-	-	108	-	-	108	45	\$ 2.40	50025-74490
10/25/15	11/23/15	Carol Clark	Soft Drinks, S2S District meeting	-	-	41	-	-	41	1	\$ 41.43	50025-74989
11/9/15	2/3/16	Chartwells	Legislative breakfast	-	-	165	-	-	165	20	\$ 8.25	50025-74989

Austin Peay State University
Schedule B - Business Meals & Hospitality Expenses for the President - Audited
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
11/19/15	12/18/15	Chartwells	Leadership Middle Tennessee	-	-	444	-	-	444	48	\$ 9.25	50025-74989
11/21/15	10/16/16	Clarksville Montgomery County Education Foundation	Table reservation for Vision To Reality fundraiser	-	750	-	-	-	750	8	\$ 93.75	91000-74989
1/14/16	12/23/15	Clarksville Chamber of Commerce	Reservations to Mayor's power breakfast-President and VPs	-	150	-	-	-	150	5	\$ 30.00	91000-74989
12/12/15	1/25/16	Marcus Scott	Server for community reception	-	290	-	-	-	290	220	\$ 1.32	91000-74989
12/12/16	2/9/16	Chartwells	Community Open House	-	-	5,280	-	-	5,280	220	\$ 24.00	50025-74989
12/12/16	2/12/16	Party Station Rentals	10 x 20 Frame tent	-	-	315	-	-	315	220	\$ 1.43	50025-74989
2/10/16	3/31/16	Chartwells	J&W property acquisition catering for community members	-	1,457	-	-	-	1,457	70	\$ 20.81	91000-74989
2/25/16	4/26/16	Chartwells	Luncheon	-	-	90	-	-	90	6	\$ 15.00	50025-74989
3/3/16	3/31/16	Derek van der Merwe	Meal without overnight stay	-	65	-	-	-	65	2	\$ 32.50	91000-74989
3/9/16	4/26/16	Chartwells	Meeting Compensation Committee	-	95	-	-	-	95	25	\$ 3.80	91000-74989
3/21/16	4/21/16	Chartwells	Focus Group	-	-	142	-	-	142	10	\$ 14.20	50025-74989
3/22/16	4/26/16	Chartwells	Town Hall Meeting	-	-	182	-	-	182	75	\$ 2.43	50025-74989
4/1/16	4/22/16	Derek van der Merwe	Cultivation	-	-	-	58	-	58	4	\$ 14.50	91000-74989
4/2/16	4/22/16	Derek van der Merwe	Cultivation	-	-	-	95	-	95	4	\$ 23.75	91000-74989
4/4/16	4/22/16	Derek van der Merwe	Cultivation	-	-	-	15	-	15	2	\$ 7.50	91000-74989
4/11/16	4/26/16	Chartwells	Blackburn Youth Leadership	-	-	721	-	-	721	100	\$ 7.21	50025-74989
4/22/16	5/17/16	Chartwells	ROTC 100th Anniversary Luncheon	-	-	865	-	-	865	62	\$ 13.95	50025-74989
4/26/16	5/20/16	Riverview Inn	Working meeting	-	-	115	-	-	115	5	\$ 23.00	50025-74989
5/3/16	6/10/16	Clarksville Country Club	Business Meal	-	26	-	-	-	26	2	\$ 13.00	91000-74989
5/4/16	5/20/16	Chartwells	Lunch meeting Veterans Affairs	-	-	60	-	-	60	6	\$ 10.00	50025-74989
5/5/16	5/12/16	Carol Clark	Supplies for Guests	-	-	31	-	-	31	5	\$ 6.20	50025-74989
5/6/16	6/10/16	Chartwells	Bartender Week of the Warriors Reception	-	50	-	-	-	50	50	\$ 1.00	91000-74989
5/6/16	6/10/16	Chartwells	Warrior Week Reception	-	-	750	-	-	750	50	\$ 15.00	50025-74989
Various	5/11/16	Joanne Shepard	Coffee commencement meet and greet	-	11	-	-	-	11	1	\$ 11.00	91000-74989
5/6/16	5/20/16	Chartwells	Commencement Lunch	-	-	719	-	-	719	30	\$ 23.97	50025-74989
5/18/16	6/8/16	Chartwells	Hankook luncheon	-	-	168	-	-	168	7	\$ 24.00	50025-74989
6/2/16	6/15/16	Chartwells	THEC breakfast meeting	-	71	-	-	-	71	10	\$ 7.10	91000-74989
6/20/16	6/28/16	Alisa White	Meal with donor	-	-	100	16	-	116	2	\$ 58.00	50025-74989/91000-74989
6/24/16	7/15/16	Chartwells	Govs School closing reception	-	-	1,000	-	-	1,000	90	\$ 11.11	50025-74989
									14,698	258	\$ 56.97	
Candlelight Ball												
3/12/16	3/12/16	US Bank	Tickets for Candlelight Ball by Alumni office	-	-	-	300	-	300	2	\$ 150.00	91000-74989
									300	2	\$ 150.00	
Total Business Meals and Hospitality Expenses for the President				\$	-	\$ 8,356	\$ 28,517	\$ 512	\$ -	\$ 37,385		

Austin Peay State University
Schedule C - Other Expenses for the President - Audited
For the Period July 1, 2015 to June 30, 2016

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
Commencement Expenses:									
7/21/15	Sporty's	Plate for commencement speaker	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ 10	91000-74989
7/31/15	Picture Perfect	Framed picture for August commencement speaker	-	45	-	-	-	45	91000-74989
12/2/15	Joanne Shepard	Picture for commencement speaker	-	3	-	-	-	3	91000-74989
12/9/15	Sporty's	Alumimark plate for picture for commencement speaker	-	10	-	-	-	10	91000-74989
12/9/15	Picture Perfect Gallery	Framed picture Dec 2015 commencement	-	49	-	-	-	49	91000-74989
3/31/16	Alisa White	Speaker gift May 2016 commencement	-	82	-	-	-	82	91000-74989
								199	
Membership Dues:									
8/13/15	Clarksville Country Club	Membership dues for July 2015	-	214	-	-	-	214	91000-74480
9/21/15	Clarksville Country Club	Membership dues for Aug 2015	-	214	-	-	-	214	91000-74480
10/15/15	Clarksville Country Club	Membership dues Sept 2015	-	214	-	-	-	214	91000-74480
11/17/15	Clarksville Country Club	Membership dues Oct 2015	-	214	-	-	-	214	91000-74480
12/17/15	Clarksville Country Club	Membership dues for Nov 2015	-	214	-	-	-	214	91000-74480
12/17/15	Clarksville Country Club	Membership dues for Nov 2015	-	30	-	-	-	30	91000-74989
1/14/16	Clarksville Country Club	Membership dues for Dec 2015	-	214	-	-	-	214	91000-74480
2/22/16	Clarksville Country Club	Membership dues for Jan 2016	-	214	-	-	-	214	91000-74480
3/15/16	Clarksville Country Club	Membership dues Feb 2016	-	214	-	-	-	214	91000-74480
4/13/16	Clarksville Country Club	Dues March	-	214	-	-	-	214	91000-74480
5/10/16	Clarksville Country Club	Dues April	-	214	-	-	-	214	91000-74480
7/13/16	Clarksville Country Club	Dues for May	-	214	-	-	-	214	91000-74480
7/13/16	Clarksville Country Club	Dues June	-	214	-	-	-	214	91000-74480
								2,598	
Subscriptions:									
9/1/15	Association of US Army PA	Subscription for VPs	-	-	315	-	-	315	10030-74480
10/15/15	John Wiley & Sons Inc	Subscription for major gifts report	119	-	-	-	-	119	11000-74481
10/21/15	Nashville Business Journal	Subscription for the President	65	-	-	-	-	65	11000-74480
12/22/15	Harvard Business Review	Subscription for the President	99	-	-	-	-	99	11000-74480
12/22/15	Bank of America	Subscription to Tennessean newspaper for the President	137	-	-	-	-	137	11000-74481
5/19/16	Chronicle of Higher Education	Renewal	93	-	-	-	-	93	11000-74480
5/31/16	Gannett Satellite Info Network and MTCN	Subscription The Leaf Chronicle	246	-	-	-	-	246	11000-74480
								1,074	
Furniture for Browning Building Lobby (Administration Building):									
12/16/15	My Office Products	Furniture for the lobby of Browning Building (administration building)	-	-	7,998	-	-	7,998	32033-74510
1/6/16	My Office Products	Furniture for the lobby of Browning Building (administration building)	-	-	380	-	-	380	32033-74510
12/23/15	Alisa White	Tax on lamps, Browning lobby	-	14	-	-	-	14	91000-74989
1/13/16	Edington's Etc	Lamps for Browning Lobby	-	-	149	-	-	149	32033-74510
2/1/16	Alisa White	Vase for Browning Lobby	-	-	40	-	-	40	32033-74510
								8,581	
Holiday Receptions:									
11/10/15	Joanne Shepard	Holiday decorations for Browning lobby	-	112	-	-	-	112	91000-74989
11/9/15	Penny Howard	Holiday decorations	-	16	-	-	-	16	91000-74989
12/8/15	Bank of America	Decor for Archwood-Lowe's charged on pcard	-	-	257	-	-	257	51001-74510

Austin Peay State University
Schedule C - Other Expenses for the President - Audited
For the Period July 1, 2015 to June 30, 2016

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
12/8/15	Bank of America	Décor for Archwood-Hobby Lobby charged on pcard	-	-	76	-	-	76	51001-74510
12/8/15	Bank of America	Décor for Archwood- Lowe's charged on pcard	-	-	50	-	-	50	51001-74510
12/8/15	Postage expense transfer	Postage for holiday reception at Archwood	564	-	-	-	-	564	11050-74230
12/19/15	Franklin Street Florist	Arrangements/wreaths for Archwood (5 invoices)	-	945	-	-	-	945	91000-74989
11/2/15	Franklin Street Florist	Arrangements/wreaths for Archwood (2 invoices)	-	70	-	-	-	70	91000-74989
12/8/15	Sq Hops	Donor holiday gifts	-	-	44	-	-	44	50010-74510
12/8/15	Edible Gifts	Donor holiday gifts	-	-	28	-	-	28	50010-74510
1/8/16	Christie Cookies	Donor holiday gifts	-	-	842	-	-	842	50010-74510
1/8/16	Sq Hops	Donor holiday gifts	-	-	260	-	-	260	50010-74510
1/8/16	Sq Hops	Donor holiday gifts	-	-	635	-	-	635	50010-74510
12/17/15	Alexander Rockwell	Honorarium for playing guitar at community holiday reception at Archwood	-	75	-	-	-	75	91000-74989
								<u>3,974</u>	
Supplies for Archwood, President's Residence									
7/8/15	Alisa White	Table purchased for Archwood-permanent university property.	100	-	-	-	-	100	11000-74989
7/28/15	Alisa White	Table linens purchased for Archwood-permanent university property	150	-	-	-	-	150	11000-74989
8/13/15	Crow's Piano Service	Tune piano	-	-	130	-	-	130	34043-74390
8/21/15	Reimburse Physical Plant account	Table legs, mounting plates and wood putty	40	-	-	-	-	40	11000-74390
9/18/15	Susan Wilson	Reimbursement for torches, lighter and citronella used for event at Archwood on 9-4-2015	-	44	-	-	-	44	91000-74989
1/14/16	Franklin Street Florist	Arrangement Archwood	-	50	-	-	-	50	91000-74989
4/11/16	Franklin Street Florist	Flowers for Archwood	-	35	-	-	-	35	91000-74989
								<u>549</u>	
Supplies for President's Office									
9/4/15	Farrell Calhoun	1 gallon of paint	-	-	12	-	-	12	34043-74540
10/2/15	Penny Howard	Name tag for student assistant	10	-	-	-	-	10	11000-74190
11/5/16	APSU Printing Svcs	Bulletin board paper	4	-	-	-	-	4	11000-74130
10/26/15	Joanne Shepard	Roll of black paper for President's office	-	9	-	-	-	9	91000-74989
11/24/15	Apple Computer	iPad Air 2 Wi-Fi 64 GB	-	-	678	-	-	678	11101-74594
								<u>713</u>	
Miscellaneous Expenses:									
7/7/15	Leadership Clarksville 2015-2016	Tuition of \$800 each for employees	-	-	1,600	-	-	1,600	37028-74496
7/21/15	Elliott Herzlich	AASCU meeting for spouses in Denver CO - drove personal auto	-	958	-	-	-	958	91000-73210
7/22/15	Larry's Nursery	14 various potted plants	-	-	261	-	-	261	34064-74330
8/6/15	Franklin Street Florist	2 center pieces and a green plant (3 different invoices)	-	110	-	-	-	110	91000-74989
8/13/16	Clarksville Country Club	Unused food charge July 2015	-	50	-	-	-	50	91000-74989
9/2/15	Franklin Street Florist	Flowers for funeral	-	68	-	-	-	68	91000-74989
9/4/15	Amazon	Viking electric K202DVA alarm dialer	-	-	176	-	-	176	34043-74510
9/24/15	Penny Howard	Reimbursement for door stops for President's box at stadium	-	11	-	-	-	11	91000-74510
9/28/15	Lowe's	Universal gas hook up	-	-	28	-	-	28	34043-74510

Austin Peay State University
Schedule C - Other Expenses for the President - Audited
For the Period July 1, 2015 to June 30, 2016

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
10/21/15	Derek van der Merwe	Donor trip 9/23-9/25/15	-	150	-	-	-	150	91000-74989
12/17/15	Clarksville Country Club	Unused food charge Nov 2015	-	50	-	-	-	50	91000-74989
12/4/15	Gateway Tire	Oil change & service; wiper blades, President's vehicle	-	-	57	-	-	57	34040-75290
12/1/15	Elliott Herzlich	AASCU meeting Austin, TX	-	740	-	-	-	740	91000-73210
1/12/16	Ryan Ivey	Reimbursement for financial obligation from previous position	-	-	-	2,000	-	2,000	93000-74989
1/14/16	Clarksville Country Club	Unused food charge Dec 2015	-	50	-	-	-	50	91000-74989
2/22/16	Clarksville Country Club	Unused food charge Jan 2016	-	20	-	-	-	20	91000-74989
2/25/16	Franklin Street Florist	Flowers for funeral	-	35	-	-	-	35	91000-74989
2/26/16	Citizens of Ft Campbell	Washing DC registration (not attended)	175	-	-	-	-	175	11000-73210
4/11/16	Franklin Street Florist	Funeral	-	125	-	-	-	125	91000-74989
4/11/16	Franklin Street Florist	Funeral	-	58	-	-	-	58	91000-74989
4/11/16	Franklin Street Florist	Funeral	-	35	-	-	-	35	91000-74989
4/11/16	Franklin Street Florist	Funeral	-	35	-	-	-	35	91000-74989
4/13/16	Laura Sanders	Drane Award 2016	-	250	-	-	-	250	91000-74790
4/13/16	Roman Holovchak	Hawkins Award 2016	-	1,000	-	-	-	1,000	91000-74760
4/13/16	Clarksville Country Club	Unused food charge March	-	50	-	-	-	50	91000-74989
4/20/16	Sportys	Alumimark plate for Distinguished Professor	-	5	-	-	-	5	91000-74989
4/20/16	Sportys	Alumimark plates for Mr. and Madam Govenor	-	15	-	-	-	15	91000-74989
4/20/16	Joanne Shepard	Reimbursement for cleaning Pres regalia	-	14	-	-	-	14	91000-74140
4/20/16	Page's Clarksville Sporting Goods	Plaques for Hawkins Award and Distinguished Professor Award	-	150	-	-	-	150	91000-74760
4/20/16	Picture Perfect Gallery	Framed picture for Mr. and Madam Govenor	-	68	-	-	-	68	91000-74989
4/22/16	Derek van der Merwe	Flights for donors to OVC Tournament	-	-	-	1,155	-	1,155	91000-74989
4/22/16	Derek van der Merwe	Hotel room for donor OVC Tournment	-	-	-	497	-	497	91000-74989
5/2/16	Franklin Street Florist	Arrangement Archwood	-	35	-	-	-	35	91000-74989
5/10/16	Clarksville Country Club	Unused food charge April	-	50	-	-	-	50	91000-74989
6/6/16	Franklin Street Florist	5 arrs commencement-basket/blanck-basket/holt	-	225	-	-	-	225	91000-74989
6/21/16	National Engravers	Brass Plate Community Service Award	-	44	-	-	-	44	91000-74190
7/6/16	Joanne Shepard	Reimbursement for alteration for Pres regalia	-	8	-	-	-	8	91000-74140
7/6/16	Liddle Brothers Contractors	Repair plaster cornice in Parlor Rm Archwood	-	-	2,800	-	-	2,800	34043-74390
7/13/16	Franklin Street Florist	Basket/luck	-	50	-	-	-	50	91000-74989
7/13/16	Clarksville Country Club	Unused food charge	-	50	-	-	-	50	91000-74989
								13,258	
								-	
Total Other Operating Expenses for the President			\$ 1,802	\$ 8,676	\$ 16,816	\$ 3,652	\$ -	\$ 30,946	

East Tennessee State University
Summary of the President's Expenses - Unaudited
For the Period July 1, 2015 to June 30, 2016

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 378,390	\$ -	\$ -	\$ -	\$ -	\$ 378,390
Bonus Payments		5,090	-	-	-	-	5,090
Discretionary Allowance		5,000	-	-	-	-	5,000
Housing Allowance		-	-	-	-	-	-
Vehicle Allowance		9,000	-	-	-	-	9,000
Other Allowances		-	-	-	-	-	-
Salary, Benefits & Other Payments		<u>397,480</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>397,480</u>
Travel	A	13,081	7,667	-	-	207	20,955
Business Meals and Hospitality	B	12,494	61,164	-	-	-	73,658
Other Expenses	C	-	689	-	-	-	689
Total Expenses for the President		<u>423,055</u>	<u>69,520</u>	<u>-</u>	<u>-</u>	<u>207</u>	<u>492,782</u>
President's Office:							
Salary and Benefits (5.5 FTE)		252,198	-	-	-	-	252,198
Travel		8,829	14,169	-	-	-	22,998
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		57,931	85,588	-	-	-	143,519
		<u>318,958</u>	<u>99,757</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>418,715</u>
Total Expenses		<u>\$ 742,013</u>	<u>\$ 169,277</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 207</u>	<u>\$ 911,497</u>

Additional Disclosures:

Bonus Payments – The President was authorized for and received a bonus payment during the period of \$5,090.

Housing - The President is provided the use of a residence. Costs to maintain the home are paid by the university and totaled \$25,981 (Organization Code 40130) for the period.

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

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

East Tennessee State University
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2015 to March 31, 2016

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
3/25/15	3/27/15	10/21/15	Nashville, TN	Reimbursement - TBR Board meeting	-	-	-(26)	-	-(26)	-	-	-	-	-(26)	E11000-73120
6/18/15	6/19/15	9/10/15	Columbia, TN	Visit High Schools	-	125	-	-	125	-	-	-	-	125	E11000-73110
7/10/15	7/13/15	8/5/15	Denver, CO	AASCU 2015 Summer Council of Presidents	982	1,033	175	152	2,342	-	-	-	-	2,342	E11000-73110
7/10/15	7/13/15	8/7/15	Denver, CO	AASCU 2015 Summer Council of Presidents - Donna Noland	788	-	175	-	963	-	-	-	-	963	E11000-73110
8/15/15	8/19/15	8/5/15	Charlotte, NC	Visit High Schools	80	271	190	20	561	-	-	-	-	561	E11000-73110
9/16/15	9/17/15	10/30/15	Charleston, SC	SREB Football Game	207	179	137	-	316	-	-	-	207	523	E11000-73210
10/4/15	10/4/15	10/30/15	Jacksonville, FL	Donor cultivation visits	2,432	-	-	-	-	2,432	-	-	-	2,432	F95300-73220
10/25/15	10/28/15	11/23/15	Austin, TX	AASCU	788	865	87	975	2,715	-	-	-	-	2,715	E11000-73110
11/8/15	11/11/15	11/23/15	Knoxville/Nashville TN	Leadership TN/TBR President's Mtg/College Completion Academy	-	170	55	-	225	-	-	-	-	225	E11000-73110
11/14/15	11/14/15	12/3/15	Winston Salem, NC	Meeting at Wake Forest	69	-	-	-	69	-	-	-	-	69	E11000-73110
11/15/15	11/19/15	11/29/15	Nashville, TN	THEC with Presidential Fellows	174	-	58	-	232	-	-	-	-	232	E11000-73110
11/20/15	11/20/15	12/17/15	Philadelphia, PA	Men's Basketball Game	102	-	-	-	102	-	-	-	-	102	E11000-73210
12/3/15	12/4/15	1/18/16	Knoxville, TN	Women's Basketball Game, Donor Meetings	-	266	77	-	343	-	-	-	-	343	E11000-73110
12/9/15	12/10/15	12/19/15	Nashville, TN	TBR Meeting/Institutional Briefing	-	169	77	-	246	-	-	-	-	246	E11000-73110
12/22/15	12/23/16	1/18/16	Knoxville, TN	Men's Basketball Pre-Game/Misc Community Meeting	-	128	76	-	204	-	-	-	-	204	E11000-73110
1/3/16	1/4/16	1/18/16	Nashville, TN	Governor's Taskforce on Higher ED Mtg	-	177	88	28	293	-	-	-	-	293	E11000-73110
1/16/16	1/17/16	2/15/16	Chattanooga, TN	Men's Basketball Game	-	139	77	-	216	-	-	-	-	216	E11000-73110
1/24/16	1/26/16	2/15/16	Memphis, TN	Leadership TN Meeting	-	154	128	-	282	-	-	-	-	282	E11000-73110
2/1/16	2/3/16	2/27/16	Nashville, TN	TBR Meeting/Legislative Mtg/State of the State address	-	359	76	58	493	-	-	-	-	493	E11000-73110
2/8/16	2/9/16	4/12/16	Nashville, TN	FOCUS Meeting	394	-	-	-	394	-	-	-	-	394	E11000-73110
3/1/16	3/4/16	4/19/16	Washington DC	AASCU Meeting	328	797	155	75	1,355	-	-	-	-	1,355	E11000-73110
3/8/16	3/9/16	4/19/16	Nashville, TN	FOCUS Meeting	-	146	77	-	223	-	-	-	-	223	E11000-73110
3/21/16	3/21/16	4/19/16	Spartanburg, SC	High School Visits	-	-	77	-	77	-	-	-	-	77	E11000-73110
4/12/16	4/13/16	4/19/16	Cookeville, TN	FOCUS taping at TTU	-	104	33	-	137	-	-	-	-	137	E11000-73110
5/17/16	5/17/16	6/22/16	Nashville, TN	TBR President's Meeting	2,635	-	-	-	-	2,635	-	-	-	2,635	F95300-73110
4/14/16	4/15/16	5/25/16	Denver, CO	AIR Conference	620	-	52	53	725	-	-	-	-	725	E11000-73110
4/28/16	4/29/16	5/25/16	Nashville, TN	Governor's FOCUS Group	-	173	29	-	202	-	-	-	-	202	E11000-73110
6/19/16	6/20/16	6/29/16	Atlanta, GA	SACS TBR Presidents RE: FOCUS	-	164	103	-	267	-	-	-	-	267	E11000-73210
6/29/16	6/29/16	6/30/16	Nashville, TN	FOCUS Transition Committee	2,600	-	-	-	-	2,600	-	-	-	2,600	F95300-73110
Total Travel Expenses for the President					\$ 12,199	\$ 5,419	\$ 1,947	\$ 1,390	\$ 13,081	\$ 7,667	\$ -	\$ -	\$ 207	\$ 20,955	

East Tennessee State University Foundation
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2015 to March 31, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
5/27/15	9/17/15	ARAMARK Services Inc	TN Valley Corridor Summit reception	\$ -	\$ 1,499	\$ -	\$ -	\$ -	\$ 1,499	104	\$ 14.41	F-95300-74551
6/29-30/15	9/30/15	Transfer to ETSU	Winning Ways Leadership Conference	-	1,000	-	-	-	1,000	10	\$ 100.00	F-95300-74490
7/2/15	7/13/15	Brian E. Noland	Executive team working lunch	-	53	-	-	-	53	7	\$ 7.57	F-95300-74552
7/23/15	7/27/15	Grand Rental Station, LLC	State Department	302	-	-	-	-	302	25	\$ 12.08	E14020-74639
7/23/15	10/1/15	ARAMARK Services Inc	State Department of Education reception	-	836	-	-	-	836	31	\$ 26.97	F-95300-74551
7/23/15	1/28/16	ARAMARK Services Inc	Mtg with SBE, local school offices, and legislators	686	-	-	-	-	686	80	\$ 8.58	E14020-74551
7/23-24/15	7/30/15	Tennessee Florist Supply Inc	State Department of Education meetings	-	162	-	-	-	162	80	\$ 2.03	F-95300-74599
8/7/15	7/13/15	Chamber of Commerce Johnson City	Chamber Gold Centennial sponsorship	-	5,000	-	-	-	5,000	10	\$ 500.00	F-95300-74490
8/16/15	8/19/15	Tennessee Florist Supply Inc	New Tenure Track Faculty dinner	-	56	-	-	-	56			F-95300-74599
8/16/15	8/27/15	Jennifer E. Clements	New Tenure Track Faculty dinner	-	20	-	-	-	20			F-95300-74599
8/16/15	9/22/15	ARAMARK Services Inc	New Tenure Track Faculty dinner	-	834	-	-	-	834			F-95300-74551
Subtotal				-	910	-	-	-	910	50	\$ 18.20	
8/20/15	8/20/15	Johnson City Chamber of Commerce	Centre at Millennium breakfast	2,489	-	-	-	-	2,489	275	\$ 9.05	E14020-74552
8/26/15	9/14/15	Dr. Brian Noland	Pizza for students in Financial Aid Line	52	-	-	-	-	52	100	\$ 0.52	E14020-74552
8/26/15	8/26/15	Aramark	Breakfast for Performing Arts Steering Committee	84	-	-	-	-	84	7	\$ 12.00	E14020-74552
9/2/15	9/29/15	Aramark	Bonfire/Pep rally before football game	375	-	-	-	-	375	700	\$ 0.54	E14020-74551
9/2/15	9/1/15	Dr. Brian Noland	Registration for Senator Lamar Alexander's Luncheon	15	-	-	-	-	15	1	\$ 15.00	E11000-74552
9/3/15	9/8/15	May Tillie Baking Co.	Football pre-game reception	-	480	-	-	-	480			F-95300-74552
9/3/15	9/16/15	Tennessee Florist Supply Inc	Football pre-game reception	-	165	-	-	-	165			F-95300-74599
9/3/15	9/28/15	ARAMARK Services Inc	Football pre-game reception	-	1,228	-	-	-	1,228			F-95300-74551
Subtotal				-	1,873	-	-	-	1,873	92	\$ 20.36	
9/3/15	9/28/15	ARAMARK Services Inc	Football game concessions	-	49	-	-	-	49	22	\$ 2.23	F-95300-74551
9/8/15	9/15/15	General Morgan Inn and Conference Center	Greene County Partnership meeting	-	1,166	-	-	-	1,166			F-95300-74552
9/8/15	9/15/15	General Morgan Inn and Conference Center	Greene County Partnership meeting	-	85	-	-	-	85			F-95300-74552
9/8/15	9/15/15	General Morgan Inn and Conference Center	Greene County Partnership meeting	-	250	-	-	-	250			F-95300-74552
Subtotal				-	1,501	-	-	-	1,501	106	\$ 14.16	
9/8/15	9/28/15	ARAMARK Services Inc	Staff Senate dinner	-	360	-	-	-	360	24	\$ 15.00	F-95300-74551
9/10/15	9/23/15	Tennessee Florist Supply Inc	Football pre-game reception	-	167	-	-	-	167			F-95300-74599

East Tennessee State University Foundation
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2015 to March 31, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
9/10/15	9/23/15	Celebrate Rentals	Football pre-game reception	-	580	-	-	-	580			F-95300-74639
9/10/15	10/5/15	ARAMARK Services Inc	Football pre-game reception	-	1,019	-	-	-	1,019			F-95300-74551
Subtotal				-	1,766	-	-	-	1,766	62	\$ 28.48	
9/10/15	9/28/15	ARAMARK Services Inc	Football game concessions	-	64	-	-	-	64	20	\$ 3.20	F-95300-74551
9/25/15	9/30/15	Jennifer E. Clements	ETSU Homecoming Parade	-	55	-	-	-	55			F-95300-74552
9/25/15	2/25/16	Washington County Economic Development	ETSU Homecoming Parade	-	5,000	-	-	-	5,000			F-95300-74490
Subtotal				-	5,055	-	-	-	5,055	1500	\$ 3.37	
9/26/15	10/5/15	May Tillie Baking Co	Football pre-game reception	-	360	-	-	-	360			F-95300-74552
9/26/15	10/7/15	Tennessee Florist Supply Inc	Football pre-game reception	-	167	-	-	-	167			F-95300-74599
9/26/15	10/9/15	ARAMARK Services Inc	Football pre-game reception	-	1,359	-	-	-	1,359			F-95300-74551
Subtotal				-	1,886	-	-	-	1,886	63	\$ 29.94	
9/26/15	10/31/15	Kingsport 191 Bkst 1	Football game provisions	-	17	-	-	-	17	11	\$ 1.55	F-95300-74570
9/28//15	10/9/15	ARAMARK Services Inc	SGA Picnic	-	706	-	-	-	706			F-95300-74551
9/28//15	10/31/15	WalMart 3829	SGA Picnic	-	5	-	-	-	5			F-95300-74570
Subtotal				-	711	-	-	-	711	33	\$ 21.55	
9/30/15	10/5/15	ARAMARK Services Inc	Faculty Senate dinner	-	767	-	-	-	767			F-95300-74551
9/30/15	10/5/15	Jennifer E. Clements	Faculty Senate dinner	-	30	-	-	-	30			F-95300-74599
Subtotal				-	797	-	-	-	797	34	\$ 23.44	
10/1/15	8/31/15	Transfer to Sherrod Library	Celebration of Faculty Authors	-	2,000	-	-	-	2,000	130	\$ 15.38	F-95300-82315
10/3/15	10/5/15	Cakebuds	Football pre-game reception	-	50	-	-	-	50			F-95300-74552
10/3/15	10/19/15	Tennessee Florist Supply Inc	Football pre-game reception	-	72	-	-	-	72			F-95300-74599
10/3/15	11/6/15	ARAMARK Services Inc	Football pre-game reception	-	1,169	-	-	-	1,169			F-95300-74551
10/3/15	11/23/15	Celebrate Rentals	Football pre-game reception	-	225	-	-	-	225			F-95300-74639
Subtotal				-	1,516	-	-	-	1,516	65	\$ 23.32	
10/3/15	10/31/15	Kingsport 191 Bkst 1	Football game provisions	-	41	-	-	-	41	30	\$ 1.37	F-95300-74570
10/4/15	10/14/15	Brian E. Noland	Dinner with potential donor	-	82	-	-	-	82	3	\$ 27.33	F-95300-74552
10/4/15	10/14/15	Dr. Brian Noland	Lunch with alumni	38	-	-	-	-	38	3	\$ 12.67	E14020-74552
10/8/15	10/28/15	ARAMARK Services Inc	Student Roundtable	-	421	-	-	-	421			F-95300-74551
10/8/15	10/31/15	Kroger 367	Student Roundtable	-	44	-	-	-	44			F-95300-74570
Subtotal				-	465	-	-	-	465	22	\$ 21.14	
10/15/15	9/30/15	Universal Wine and Spirits	ETSU 101	-	432	-	-	-	432	52	\$ 8.31	F-95300-74983
10/15/15	10/16/15	Dr. Brian Noland	Lunch with alumni	105	-	-	-	-	105	6	\$ 17.50	E14020-74552
10/19/15	11/6/15	ARAMARK Services Inc	College of Education Dean welcome reception	-	695	-	-	-	695	30	\$ 23.17	F-95300-74551
10/31/15	10/31/15	BMC Incoive #16130463	Football pre-game reception	-	24	-	-	-	24			F-95300-75310
10/31/15	11/4/15	May Tillie Baking Co	Football pre-game reception	-	240	-	-	-	240			F-95300-74552
10/31/15	11/9/15	Cakebuds	Football pre-game reception	-	50	-	-	-	50			F-95300-74552
10/31/15	11/9/15	Tennessee Florist Supply Inc	Football pre-game reception	-	167	-	-	-	167			F-95300-74599
10/31/15	11/16/15	ARAMARK Services Inc	Football pre-game reception	-	1,862	-	-	-	1,862			F-95300-74551

East Tennessee State University Foundation
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For the Period July 1, 2015 to March 31, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
10/31/15	12/18/15	Tennessee Florist Supply Inc	Football pre-game reception	-	94	-	-	-	94			F-95300-74599
Subtotal				-	2,437	-	-	-	2,437	87	\$ 28.01	
10/31/15	11/23/15	ARAMARK Services Inc	Football game concessions	-	80	-	-	-	80	87	\$ 0.92	F-95300-74551
11/2/15	11/16/15	ARAMARK Services Inc	Kingsport Leadership dinner	-	880	-	-	-	880	38	\$ 23.16	F-95300-74551
11/3/15	11/16/15	Chocolate Elegance LLC	SoCon Presidents and Commissioner welcome bags	-	153	-	-	-	153	12	\$ 12.75	F-95300-74599
11/3/15	11/16/15	ARAMARK Services Inc	SoCon Presidents Reception	480	-	-	-	-	480	18	\$ 26.67	E14020-74551
11/4/15	11/16/15	ARAMARK Services Inc	SoCon Presidents Meeting/Breakfast	369	-	-	-	-	369	11	\$ 33.55	E14020-74551
11/12/15	11/23/15	The Firehouse Restaurant	Partners in Excellence event	-	368	-	-	-	368	26	\$ 14.15	F-95300-74552
11/16/15	11/30/15	ARAMARK Services Inc	Student Roundtable	-	335	-	-	-	335	20	\$ 16.75	F-95300-74551
11/16/15	12/3/15	ARAMARK Services Inc	Holiday Lighting Ceremony	-	230	-	-	-	230			F-95300-74551
11/16/15	12/3/15	Celebrate Rentals	Holiday Lighting Ceremony	-	41	-	-	-	41			F-95300-74599
11/16/15	12/3/15	Celebrate Rentals	Holiday Lighting Ceremony	-	65	-	-	-	65			F-95300-74639
Subtotal				-	336	-	-	-	336	300	\$ 1.12	
11/17/15	11/23/15	Dr. Brian Noland	Lunch meeting with local businessmen	80	-	-	-	-	80	5		16 E14020-74552
11/18/15	12/15/15	Brian E. Noland	THEC and Presidential Fellows dinner	-	445	-	-	-	445	10	\$ 44.50	F-95300-74552
11/19/15	12/8/16	Dr. Brian Noland	Lunch with President Fellows and guests	78	-	-	-	-	78	5	\$ 15.60	E14020-74552
11/20/15	12/2/15	Brian E. Noland	Hosting donors at men's basketball game (Villanova)	-	1,541	-	-	-	1,541	12	\$ 128.42	F-95300-74552
11/21/15	11/25/15	Cakebuds	Football pre-game reception	-	50	-	-	-	50			F-95300-74552
11/21/15	12/11/15	May Tillie Baking Co	Football pre-game reception	-	86	-	-	-	86			F-95300-74552
11/21/15	12/18/15	ARAMARK Services Inc	Football pre-game reception	-	1,482	-	-	-	1,482			F-95300-74551
11/21/15	1/5/16	Celebrate Rentals	Football pre-game reception	-	1,260	-	-	-	1,260			
Subtotal				-	2,878	-	-	-	2,878	71	\$ 40.54	
11/21/15	12/2/15	Brian E. Noland	Football Marching Band pizza night	-	200	-	-	-	200	163	\$ 1.23	F-95300-74552
11/21/15	12/18/15	ARAMARK Services Inc	Football game concessions	-	45	-	-	-	45	71	\$ 0.63	F-95300-74551
11/22/15	12/2/15	Brian E. Noland	Men's basketball away game student meal	-	91	-	-	-	91	9	\$ 10.11	F-95300-74552
12/2/15	12/8/15	Jennifer E. Clements	Carter High School recruitment visit	-	42	-	-	-	42	30	\$ 1.40	F-95300-74552
12/2/15	1/11/16	Brian E. Noland	Diner with Donor	-	190	-	-	-	190	3	\$ 63.33	F-95300-74552
12/3/15	1/11/16	Brian E. Noland	Dinner with TBR board member	-	80	-	-	-	80	3	\$ 26.67	F-95300-74552
12/3/15	1/11/16	Brian E. Noland	Area high school recruitment visits	-	63	-	-	-	63	4	\$ 15.75	F-95300-74552
12/7/15	12/22/15	ARAMARK Services Inc	Foundation Board dinner	-	1,463	-	-	-	1,463	41	\$ 35.68	F-95300-74551
12/17/15	12/21/15	Jennifer E. Clements	4 Area high schools recruitment visits	-	84	-	-	-	84	N/A		F-95300-74552
1/22/16	2/2/16	ARAMARK Services Inc	Executive team meeting	-	170	-	-	-	170			F-95300-74551
1/22/16	2/11/16	ARAMARK Services Inc	Executive team meeting	-	100	-	-	-	100			F-95300-74551
Subtotal				-	270	-	-	-	270	10	\$ 27.00	

East Tennessee State University Foundation
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2015 to March 31, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
1/26/16	2/5/16	ARAMARK Services Inc	Legislative Luncheon	252	-	-	-	-	252	12	\$ 21.00	14020-74551
2/2/16	2/18/16	ARAMARK Services Inc	Legislative Luncheon	131	-	-	-	-	131			14020-74551
2/2/16	2/29/16	Walmart 3829	Legislative Luncheon	-	7	-	-	-	7			F-95300-74570
2/2/16	4/26/16	Grey Fox Pottery	Legislative Luncheon	-	526	-	-	-	526			F-95300-74570
2/2/16	2/29/16	Dollar Tree 3539	Legislative Luncheon	-	9	-	-	-	9			F-95300-74570
Subtotal				131	542	-	-	-	673	46	\$ 14.63	
2/13/16	3/2/16	ARAMARK Services Inc	Steve Perry Breakfast	190	-	-	-	-	190	15	\$ 12.67	E14020-74551
2/18/16	3/15/16	Brian E Noland	Dinner with commissioners	-	125	-	-	-	125	3	\$ 41.67	F-95300-74552
2/18/16	2/19/16	Brian E Noland	Dinner with representatives in Nashville	68	-	-	-	-	68	3	\$ 22.67	E14020-74552
2/19/16	2/19/16	Brian E Noland	Legislative Dinner	646	-	-	-	-	646	8	\$ 80.75	E14020-74552
2/22/16	2/29/16	Kroger 367	Student roundtable	-	17	-	-	-	17	36	\$ 0.47	F-95300-74570
2/22/16	3/10/16	ARAMARK Services Inc	Discussion with students on perceptions of ETSU	804	-	-	-	-	804	38	\$ 21.16	14020-74551
3/19/16	2/29/16	Sunny Bunny Easter Eggs	2016 Shelbridge Easter Egg Hunt cancelled, will be used next year	-	380	-	-	-	380	N/A		F-95300-74570
3/19/16	2/29/16	Amazon	2016 Shelbridge Easter Egg Hunt cancelled, will be used next year	-	69	-	-	-	69	N/A		F-95300-74570
3/19/16	3/24/16	MC Septic Services LLC	2016 Shelbridge Easter Egg Hunt cancelled, will be used next year	-	100	-	-	-	100	N/A		F-95300-74570
4/26/16	3/31/16	Walmart 3829	Faculty/Staff Appreciation Week	-	368	-	-	-	368	85	\$ 4.33	F-95300-74570
3/24/16	4/13/16	ARAMARK Services Inc	Students at Shelbridge	453	-	-	-	-	453	18	\$ 25.17	E14020-74551
3/29/16	5/17/16	ARAMARK Services Inc	Hosting of Morehead State University President's Leadership Program	1,621	-	-	-	-	1,621	31	\$ 52.29	E14020-74551
4/4/16	4/21/16	ARAMARK Services Inc	Students at Shelbridge	482	-	-	-	-	482	21	\$ 22.95	E14020-74551
4/10/16	5/25/16	Brian E Noland	Dinner with athletic staff	-	140	-	-	-	140	4	\$ 35.00	F95300-74552
4/12/16	5/5/16	ARAMARK Services Inc	Working lunch to discuss creating Institute for Educational Disparities in Appalachia	164	-	-	-	-	164	7	\$ 23.43	E14020-74551
4/25/16	5/2/16	Brian E Noland	Pizza for pharmacy students and staff	-	270	-	-	-	270	65	\$ 4.15	F95300-74552
4/25/16	5/13/16	ARAMARK Services Inc	Bucky's Lemonade Stand	-	160	-	-	-	160	300	\$ 0.53	F95300-74551
4/28/16	4/25/16	Chamber of Commerce Johnson City	State of City-County-Township	-	500	-	-	-	500	8	\$ 62.50	F95300-74982
5/7/16	5/23/16	Express AV LLC	Spring Commencement	-	9,999	-	-	-	9,999			F95300-74490
5/7/16	6/6/16	Express AV LLC	Spring Commencement	-	260	-	-	-	260			F95300-74490
5/7/16	6/6/16	Express AV LLC	Spring Commencement	-	1,200	-	-	-	1,200			F95300-74490
Subtotal				-	11,459	-	-	-	11,459	16337	\$ 0.70	
5/7/16	6/6/16	American Cancer Society	Denim & Pearls Sponsorship	-	2,500	-	-	-	2,500	8	\$ 312.50	F95300-74982
5/10/16	5/26/16	Junior Achievement Tri-Cities	Junior Achievement Business Hall of Fame Sponsorship	-	1,600	-	-	-	1,600	8	\$ 200.00	F95300-74982

East Tennessee State University Foundation
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2015 to March 31, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
5/11/16	5/20/16	Cakebuds	End of year elementary school event	-	40	-	-	-	40	33	\$ 1.21	F95300-74552
5/12/16	5/20/16	ARAMARK Services Inc	Working lunch to discuss Governance Transition Strategy	156					156	18	\$ 8.67	E14020-74551
5/22/16	5/27/16	Brian E Noland	Dinner with Executive Team consultant	-	63	-	-	-	63	2	\$ 31.50	F95300-74552
6/13/16	6/23/16	Sodexo Operations LLC	Reception following signing of FOCUS act	2,374					2,374	125	\$ 18.99	E14020-74551
Various	8/31/15	One Stop Wine and Liquors	Restock of supplies at Shelbridge	-	286	-	-	-	286	N/A		F-95300-74983
Various	9/16/15	Tisha C. Harrison	Football receptions table decorations	-	52	-	-	-	52	N/A		F-95300-74599
Various	9/30/15	One Stop Wine and Liquors	Restock of supplies at Shelbridge	-	219	-	-	-	219	N/A		F-95300-74983
Various	9/30/15	BMC Invoice #16153122	Football receptions table decorations	-	153	-	-	-	153	N/A		F-95300-75310
Various	10/28/15	ARAMARK Services Inc	Bottled water	-	42	-	-	-	42	N/A		F-95300-74551
Various	10/31/15	One Stop Wine and Liquors	Restock of supplies at Shelbridge	-	116	-	-	-	116	N/A		F-95300-74983
Various	10/31/15	One Stop Wine and Liquors	Restock of supplies at Shelbridge	-	65	-	-	-	65	N/A		F-95300-74983
Various	12/31/15	One Stop Wine and Liquors	Restock of supplies at Shelbridge	-	211	-	-	-	211	N/A		F-95300-74983
Various	3/31/16	One Stop Wine and Liquors	Restock of supplies at Shelbridge	-	513	-	-	-	513	N/A		F-95300-74983
Various	5/31/16	One Stop Wine and Liquors	Restock of supplies at Shelbridge	-	124	-	-	-	124	N/A		F95300-74983
TBD	3/31/16	Walmart 3829	Staff Appreciation	-	299	-	-	-	299	N/A		F-95300-74570
Total Business Meals and Hospitality Expenses for the President				\$ 12,494	\$ 61,164	\$ -	\$ -	\$ -	\$ 73,658			

East Tennessee State University
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2015 to March 31, 2016

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
9/21/15	Treasure House	Recovering chair at Shelbridge	\$ -	\$ 202	\$ -	\$ -	\$ -	\$ 202	F95300-74982
10/27/15	UPS Store #4146	Business cards for Mrs. Noland	-	18	-	-	-	18	F95300-74140
12/3/15	Indian Creek Nursery	Shelbridge Christmas greenery	-	362	-	-	-	362	F95300-74599
12/18/15	Tennessee Florist Supply Inc	Shelbridge Christmas decorations	-	31	-	-	-	31	F95300-74599
12/31/15	BMC Invoice #16130524	Holiday cards & envelopes	-	76	-	-	-	76	F95300-75310
Total Other Operating Expenses for the President			\$ -	\$ 689	\$ -	\$ -	\$ -	\$ 689	



DEPARTMENT OF INTERNAL AUDIT

Middle Tennessee State University

Office of the President

President Expense Schedules

July 1, 2015 – June 30, 2016

September 12, 2016

Restrictions on Report Use: This report is intended solely for the internal use of the Tennessee Board of regents and the management of Middle Tennessee State University. It is not intended to be, and should not be, used for any other purpose. The distribution of the report to external parties must be approved by the Tennessee Board of Regents and the university's Office of Internal Audit and Consulting Services and handled in accordance with institutional policies; however, this report is a matter of public record.



Internal Audit

October 12, 2016

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

Dear Chairman Griscom:

Enclosed is the internal audit report of the expenses of the Office of the President for Middle Tennessee State University for the fiscal year July 1, 2015 to June 30, 2016, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of or for the benefit of the president regardless of the funding source.

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

We appreciate the courtesy and cooperation of institution personnel during the review.

Sincerely,

A handwritten signature in black ink, reading 'Blayne M. Clements'.

Blayne M. Clements CIA, CFE, CRMA
Director of Internal Audit
Austin Peay State University

CC: Dr. Sidney McPhee, President
Alan Thomas, Vice President for Business and Finance
Brenda Burkhart, Director of Audit and Consulting Services

P.O. Box 4415 • Clarksville, TN 37044 • p: 931-221-7466 apsu.edu



Middle Tennessee State University
Audit of President's Expenses
For the Fiscal Year July 1, 2015 – June 30, 2016

President	Dr. Sidney McPhee	Internal Auditor	Blayne Clements, CIA, CFE, CRMA Austin Peay State University																																																																																		
Objectives	To comply with Tennessee Code Annotated, Title 49, Chapter 7 and Tennessee Board of Regents (TBR) Policy 4:03:03:60, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2015 to June 30, 2016; to determine compliance with state statutes and TBR and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of or for the benefit of the president regardless of the funding source.																																																																																				
Scope	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																																				
Analysis	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president's office during the fiscal year ended June 30, 2016:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="text-align: right;">Institutional</th> <th style="text-align: right;">Foundation</th> <th style="text-align: right;">External</th> <th style="text-align: right;">Total</th> </tr> </thead> <tbody> <tr> <td>President:</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> Salary and Benefits</td> <td style="text-align: right;">\$410,166</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$410,166</td> </tr> <tr> <td> Bonus Payments</td> <td style="text-align: right;">11,310</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">11,310</td> </tr> <tr> <td> Discretionary Allowance</td> <td style="text-align: right;">5,000</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">5,000</td> </tr> <tr> <td> Other Allowances</td> <td style="text-align: right;">1,800</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">1,800</td> </tr> <tr> <td> Salary, Benefits & Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$428,276</td> <td style="text-align: right; border-top: 1px solid black;">\$ -</td> <td style="text-align: right; border-top: 1px solid black;">\$ -</td> <td style="text-align: right; border-top: 1px solid black;">\$428,276</td> </tr> <tr> <td> Travel (Schedule A)</td> <td style="text-align: right;">\$27,601</td> <td style="text-align: right;">\$5,468</td> <td style="text-align: right;">\$ 200</td> <td style="text-align: right;">\$33,269</td> </tr> <tr> <td> Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">6,057</td> <td style="text-align: right;">11,712</td> <td style="text-align: right;">40,013</td> <td style="text-align: right;">57,782</td> </tr> <tr> <td> Other Expenses (Schedule C)</td> <td style="text-align: right;">13,648</td> <td style="text-align: right;">15,661</td> <td style="text-align: right;">-</td> <td style="text-align: right;">29,309</td> </tr> <tr> <td>President's Office:</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> Salary and Benefits</td> <td style="text-align: right;">244,110</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">244,110</td> </tr> <tr> <td> Travel</td> <td style="text-align: right;">7,534</td> <td style="text-align: right;">2,579</td> <td style="text-align: right;">-</td> <td style="text-align: right;">10,113</td> </tr> <tr> <td> Business Meals and Hospitality</td> <td style="text-align: right;">74</td> <td style="text-align: right;">862</td> <td style="text-align: right;">-</td> <td style="text-align: right;">936</td> </tr> <tr> <td> Other Expenses</td> <td style="text-align: right;">87,766</td> <td style="text-align: right;">2,907</td> <td style="text-align: right;">-</td> <td style="text-align: right;">90,673</td> </tr> <tr> <td> Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$815,066</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$39,189</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$40,213</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$894,467</td> </tr> </tbody> </table> <p>Additional Disclosures:</p> <p>Bonus Payments – The Board authorized a bonus plan for presidents. During the period, the President received a Metric-based bonus payment of \$11,310.</p> <p>Housing – The President was provided the use of a residence. Operating and maintenance costs for the residence are paid by the University and paid from various indexes for the period.</p>						Institutional	Foundation	External	Total	President:					Salary and Benefits	\$410,166	\$ -	\$ -	\$410,166	Bonus Payments	11,310	-	-	11,310	Discretionary Allowance	5,000	-	-	5,000	Other Allowances	1,800	-	-	1,800	Salary, Benefits & Other Payments	\$428,276	\$ -	\$ -	\$428,276	Travel (Schedule A)	\$27,601	\$5,468	\$ 200	\$33,269	Business Meals and Hospitality (Schedule B)	6,057	11,712	40,013	57,782	Other Expenses (Schedule C)	13,648	15,661	-	29,309	President's Office:					Salary and Benefits	244,110	-	-	244,110	Travel	7,534	2,579	-	10,113	Business Meals and Hospitality	74	862	-	936	Other Expenses	87,766	2,907	-	90,673	Total Expenses	\$815,066	\$39,189	\$40,213	\$894,467
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Middle Tennessee State University
Audit of President's Expenses
For the Fiscal Year July 1, 2015 – June 30, 2016

	<p>Other Allowances – The President was provided other allowances for a cell phone, a monthly payment of \$150, which is paid as taxable income.</p> <p>Vehicle – The President was provided the use of a vehicle. The purchase cost of the vehicle in fiscal year 2016 was \$27,088. Vehicle maintenance and operating costs, totaling \$1,548 for the period, were recorded in the schedule under Other Expenses line of the President Office section.</p> <p>Athletic Tickets – The President was provided tickets to university athletic events. The face value of the tickets, totaling \$18,304 for the period, was recorded in the Other Expense Schedule.</p> <p>External Sources – This report includes the cost of items provided, paid, or reimbursed by external sources for the benefit of the President. In instances when the values of these items are not available, other relevant details are provided on the applicable supplemental schedule.</p>		
Observations	N/A		
Questioned Costs	None	Recoveries	N/A
Conclusion	<p>The objectives of the audit of the expenses of the Office of the President for Middle Tennessee State University for the fiscal year July 1, 2015 through June 30, 2016 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls. The supplemental schedules included with this report fairly represent the expenses of the president's office.</p>		
Restriction on Use of Report	<p><i>This report is intended solely for the internal use of the Tennessee Board of Regents and Middle Tennessee State University. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit, and the university's Office of Internal Audit and Consulting Services and handled in accordance with institutional policies; however, this report is a matter of public record.</i></p>		

Middle Tennessee State University
Summary of the President's Expenses - Audited
For the Period July 1, 2015 to June 30, 2016

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 410,166	\$ -	\$ -	\$ -	\$ -	\$ 410,166
Bonus Payments		11,310	-	-	-	-	11,310
Discretionary Allowance		5,000	-	-	-	-	5,000
Other Allowances		1,800	-	-	-	-	1,800
Salary, Benefits & Other Payments		<u>428,276</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>428,276</u>
Travel	A	22,291	5,372	5,311	97	200	33,269
Business Meals and Hospitality	B	5,601	8,075	455	3,637	40,013	57,781
Other Expenses	C	10,804	15,661	2,844	-	-	29,309
Total Expenses for the President		<u>466,972</u>	<u>29,107</u>	<u>8,610</u>	<u>3,734</u>	<u>40,213</u>	<u>548,635</u>
President's Office:							
Salary and Benefits (3 FTE)		244,110	-	-	-	-	244,110
Travel		7,534	2,579	-	-	-	10,113
Business Meals and Hospitality		74	862	-	-	-	936
Other Expenses		87,766	2,907	-	-	-	90,673
		<u>339,484</u>	<u>6,348</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>345,832</u>
Total Expenses		<u>\$ 806,456</u>	<u>\$ 35,455</u>	<u>\$ 8,610</u>	<u>\$ 3,734</u>	<u>\$ 40,213</u>	<u>\$ 894,467</u>

Additional Disclosures:

Bonus Payments – The President was authorized for and received bonus payments during the period of \$11,310.

Housing - The President is provided the use of a residence. Costs to maintain the home are paid by the University and paid from various indexes for the period.

Vehicle - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2016 was \$27,088. Costs to maintain the vehicle are paid by the University and totaled \$1,548 (Index 260100 - 74510 and 75310) for the period.

Other Allowances - The President's other allowance is a monthly payment of \$150 for a cell phone and totals \$1,800 for the period.

Athletic Tickets - The President is provided tickets to university athletic events. The face value of the tickets totaled \$18,304 (Index 265740 - 74510 & 74980; 92377 - 77130 & 77520; and 533586-74980) for the period.

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

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

Middle Tennessee State University
Schedule A - Travel Expenses for the President - Audited
For the Period July 1, 2015 to June 30, 2016

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
7/12/15	7/12/15	10/26/15	Knoxville, TN	Delegation associated with Chinese student exchange program	675	-	-	-	675	-	-	-	-	675	260100 - 75312
8/10/15	8/16/15	9/1/15	Nassau, Bahamas	Men's Basketball Pre-Season Games (with Mrs. McPhee)	567	-	-	4,800	-	2,967	2,400	-	-	5,367	92377 - 73255 92377 - 77340 251552 - 73450
9/11/15	9/12/15	10/20/15	Birmingham, Alabama	MT vs Alabama football game	-	200	-	-	-	-	-	-	200	200	Hotel Comp
9/16/15	9/17/15	9/24/15	Jackson, TN	TBR Quarterly Meeting	-	95	-	-	95	-	-	-	-	95	260100 - 73115
9/25/15	9/26/15	n/a	St. Eustatius	Invited to present at the Statia Sustainable Conference	-	-	-	-	-	-	-	-	St. Eustatius conference host	-	-
9/29/15	9/30/15	10/5/15	Atlanta, GA	True Blue Tour	-	162	-	-	162	-	-	-	-	162	260100 - 73215
10/5/15	10/5/15	10/26/15	Memphis, TN	Accompany Guangxi Delegation Memphis	1,125	-	-	-	1,125	-	-	-	-	1,125	265740 - 75312
10/19/15	10/20/15	10/26/15	Knoxville, TN	True Blue Tour	-	180	102	9	225	67	-	-	-	291	260100 - 73115 92377 - 73115
10/25/15	10/26/15	11/4/15	Dallas, TX	CUSA Board of Directors Mtg	639	225	96	-	876	84	-	-	-	960	260100 - 73215 92377 - 73215
11/9/15	11/10/15	11/19/15	Jackson, TN (Memphis)	True Blue Tour	-	143	26	18	134	54	-	-	-	187	260100 - 73215 92377 - 77340 92377 - 73215
11/10/15	11/11/15	11/19/15	Bowling Green, KY	True Blue Tour	-	169	52	-	153	68	-	-	-	221	260100 - 73215 92377 - 73215
11/15/15	11/17/15	12/2/15	Indianapolis, IN	APLU Annual meeting and on panel for Completion Award	394	459	135	738	1,518	208	-	-	-	1,726	260100 - 73215 92377 - 73215
11/27/16	11/28/16	3/16/16	San Antonio, TX	Football MT vs UTSA (With Mrs. McPhee)	308	104	-	-	-	-	412	-	-	412	533586 - 73410 251502 - 73410
12/4/15	12/8/15	12/11/15	Houston, TX	SACS Annual Meeting, Panelist at President's Breakfast (1) & Attended Alumni Luncheon	428	791	246	105	1,392	178	-	-	-	1,570	260100 - 73215 92377 - 73215
2/13/16	2/16/16	2/29/16	Los Angeles, CA	Attend Grammy's; hosted alumni events and co-sponsored other events	461	641	168	21	1,194	97	-	-	-	1,291	260100 - 73215 92377 - 73215
12/15/16	12/29/15	1/15/16	Nassau, Bahamas	Bahamas Bowl	1,334	-	274	443	1,682	-	369	-	-	2,051	260100 - 73255 251502 - 73450
1/26/16	1/27/16	2/1/16	Boca Raton, FL	C-USA Winter Board of Directors Meeting	368	324	50	42	599	186	-	-	-	784	260100 - 73215 92377 - 73215
1/20/16	1/23/16	3/17/16	Denton / Houston, TX	Women's Basketball MT vs North Texas/ Rice (with Mrs. McPhee)	159	183	-	-	-	159	183	-	-	342	252105 - 73410 92377 - 73410
3/2/16	3/4/16	2/16/16	Boca Raton, FL	MBB vs Florida Atlantic	-	554	-	-	-	-	554	-	-	554	251555 - 73410
3/4/16	3/5/16	2/16/16	Miami, FL	MBB vs FIU	-	176	-	-	-	-	176	-	-	176	251555 - 73410
3/12/16	3/12/16	4/7/16	Birmingham, Alabama	C-USA Championship games	875	-	-	-	875	-	-	-	-	875	265740 - 75312

Middle Tennessee State University
Schedule A - Travel Expenses for the President - Audited
For the Period July 1, 2015 to June 30, 2016

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
3/16/16	3/20/16	4/7/16	St. Louis, MO / College Station, TX	NCAA Men and Women games (with Mrs. McPhee and donors) University airplane: Murfreesboro/ St. Louis/ College Station / St. Louis/ Murfreesboro and ground transportation in St. Louis and College Station	5,665	1,217	-	97	5,665	-	1,217	97	-	6,978	265740 - 75312 and 74570 251552 - 73410 252102 - 73410 92872 - 77325
4/1/16	4/5/16	4/19/16	Houston, TX	Attend NCAA Final Four, meet with NCAA officials	-	1,371	266	-	953	683	-	-	-	1,637	260100 - 73215 92377 - 73215
4/6/16	4/7/16	4/19/16	Memphis/Jackson, TN	Meeting with schools to discuss partnership programs	-	160	77	-	184	52	-	-	-	236	260100 - 73115 92377 - 73115
4/15/16	4/23/16	5/19/16	Cuba	Meeting to establish student/faculty exchange program; Coordinated by Pellissippi State	277	178	270	3,860	4,524	60	-	-	-	4,585	260100 - 73255 92377 - 73255
5/9/16	6/4/16	6/28/16	China	Annual trip for various meetings	170	91	-	248	-	509	-	-	-	509	92377 - 73255
6/23/16	6/24/16	7/8/16	Kingsport, TN	TBR Quarterly Meeting	-	133	-	-	133	-	-	-	-	133	260100 - 73110
6/27/16	6/28/16	7/8/16	Knoxville, TN	Meeting RE: DART program	-	116	-	11	127	-	-	-	-	127	260100 - 73115
Total Travel Expenses for the President					\$ 13,445	\$ 7,671	\$ 1,760	\$ 10,392	\$ 22,291	\$ 5,372	\$ 5,311	\$ 97	\$ 200	\$ 33,269	

(1) Registration of \$475 was paid on 5/20/2015 (prior fiscal year) from the president's institutional budget 260100-74570.

Middle Tennessee State University
Schedule B - Business Meals & Hospitality Expenses for the President - Audited
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/8/15	8/11/15	Stones River Country Club	Lunch, Community Member	\$ -	\$ 30	\$ -	\$ -	\$ -	\$ 30	2	\$ 14.98	92377 - 74480
7/11/15	7/11/15	Aramark	Chinese Delegation lunch	-	-	-	-	1,231	1,231	80	\$ 15.39	Vendor In-Kind
7/11/15	7/11/15	Aramark	Chinese Delegation Event	-	-	-	-	2,036	2,036			Vendor In-Kind
7/11/15	7/31/15	MTSU Production Services	Chinese Delegation Event	349	-	-	-	-	349			265740 - 75310
7/11/15	8/5/15	Stewart's Special Events	Tent Rental	1,004	-	-	-	-	1,004			265740 - 74630
7/11/15	8/25/15	MTSU Facilities Services	Hanging of Banner	51	-	-	-	-	51			265740 - 74315
7/11-15/15	12/18/15	MTSU Student Unions	Ballroom Fees & Floor Rental	1,465	-	-	-	-	1,465			265740 - 75310
Total Chinese Student Delegation Event									4,905	117	\$ 41.92	
7/12/15	7/12/15	Aramark	Chinese Delegation Dinner	-	-	-	-	974	974	80	\$ 12.18	Vendor In-Kind
7/13/15	7/13/15	Aramark	Chinese Delegation Reception at Science Building	-	-	-	-	219	219	60	\$ 3.65	Vendor In-Kind
7/13/15	7/20/15	Dr. Sidney McPhee	Dinner with representatives of the Chinese Delegation	-	-	-	174	-	174	4	\$ 43.44	91322-77325
7/13/15	7/13/15	Aramark	Chinese Delegation picnic	-	-	-	-	1,896	1,896			Vendor In-Kind
7/13/15	7/31/15	MTSU Production Services	Chinese Delegation picnic	120	-	-	-	-	120			265740 - 75310
7/13/15	9/18/15	Event Coordination	Tables and chairs for picnic	200	-	-	-	-	200			265740 - 75310
Total Chinese Student Delegation Picnic									2,216	100	\$ 22.16	
7/14/15	7/23/15	Dr. Sidney McPhee	Chinese Delegation lunch	-	-	-	911	-	911	54	\$ 16.86	91322-77325
7/14/15	7/14/15	Aramark	Chinese Delegation dinner	-	-	-	-	2,016	2,016			Vendor In-Kind
7/14/15	7/31/15	MTSU Production Services	Chinese Delegation Showcase	249	-	-	-	-	249			265740 - 75310
Total Chinese Delegation Talent Showcase									2,265	100	\$ 22.65	
8/6/15	8/6/15	Aramark	Strategy Meeting, LP Visitors	-	-	-	-	46	46	6	\$ 7.67	Vendor In-Kind
8/6/15	8/19/15	Dr. Sidney McPhee	Campaign Co-Chair Dinner	-	187	-	-	-	187	4	\$ 46.80	92377 - 77135
8/9/15	8/9/15	Aramark	Dinner for international visitors	-	-	-	-	291	291	20	\$ 14.53	Vendor In-Kind
8/22/15	8/22/15	Aramark	Food for Sky Suite	-	-	-	-	300	300			Vendor In-Kind
8/22/15	9/17/15	Kroger (charged 8/20/15)	Supplies for Sky Suite for Football Jamboree	-	79	-	-	-	79			92377 - 77335
Total High School Football Jamboree									379	20	\$ 18.96	
8/23/15	8/23/15	Aramark	Convocation speaker luncheon	-	-	-	-	932	932			Vendor In-Kind
8/23/15	9/10/15	Stewarts Special Events	Linens for Convocation	-	113	-	-	-	113			92377 - 74630
Total Convocation									1,046	55	\$ 19.01	
8/23/15	8/23/15	Aramark	President's Picnic for Students	-	-	-	-	5,000	5,000	4,000	\$ 1.25	Vendor In-Kind

Middle Tennessee State University
Schedule B - Business Meals & Hospitality Expenses for the President - Audited
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
8/26/15	9/14/15	Stones River Country Club	Lunch Music Industry Leaders	-	50	-	-	-	50	3	\$ 16.75	92377 - 74480
8/31/15	9/14/15	Stones River Country Club	Food Minimum I-P	-	68	-	-	-	68	n/a	n/a	92377 - 74480
8/31/15	8/31/15	Pepsi	Pepsi products for Office	-	-	-	-	62	62	n/a	n/a	Vendor In-Kind
9/2/15	9/2/15	Aramark	Lunch with donor and staff	-	-	-	-	136	136	8	\$ 16.95	Vendor In-Kind
9/5/15	9/5/15	Aramark	Food for Sky Suite	-	-	-	-	1,257	1,257			Vendor In-Kind
9/5/15	9/3/15	Julie O'Donnell	Hospitality Assistant	-	150	-	-	-	150			92377 - 77345
9/5/15	9/23/15	Kroger (charged 9/4/15)	Supplies for Sky Suite	-	167	-	-	-	167			92377 - 77335
Total Football MT vs Jackson State				-	-	-	-	-	1,574	60	\$ 26.23	
9/19/15	9/19/15	Aramark	Food for Sky Suite	-	-	-	-	1,257	1,257			Vendor In-Kind
9/19/15	9/17/15	Julie O'Donnell	Hospitality Assistant	-	150	-	-	-	150			92377 - 77345
9/19/15	10/12/15	Kroger (charged 9/18/15)	Supplies for Sky Suite	-	17	-	-	-	17			92377 - 77335
Total Football MT vs Charlotte									1,424	60	\$ 23.73	
9/28/15	9/28/15	Aramark	Breakfast Delegation from Guangxi Botanical Garden	-	-	-	-	78	78	12	\$ 6.50	Vendor In-Kind
9/28/15	9/28/15	Aramark	Lunch Delegation from Guangxi Botanical Garden	-	-	-	-	188	188	15	\$ 12.50	Vendor In-Kind
9/27/15	10/12/15	Kroger	Supplies for dinner with Delegation from Guangxi Botanical Garden	-	46	-	-	-	46	12	\$ 3.83	92377 - 77335
10/3/15	10/3/15	Aramark	Food for SkySuite	-	-	-	-	1,257	1,257			Vendor In-Kind
10/3/15	10/2/15	Julie O'Donnell	Hospitality Assistant	-	150	-	-	-	150			92377 - 77345
10/3/15	11/20/15	Kroger (charged 10/2/15)	Supplies for SkySuite	-	38	-	-	-	38			92377 - 77335
Total Football MT vs Vanderbilt									1,445	60	\$ 24.09	
10/17/15	10/17/15	Aramark	Food for SkySuite	-	-	-	-	1,257	1,257			Vendor In-Kind
10/17/15	10/15/15	Julie O'Donnell	Hospitality Assistant	-	150	-	-	-	150			92377 - 77345
10/17/15	11/20/15	Kroger (charged 10/16/15)	Supplies for SkySuite	-	37	-	-	-	37			92377 - 77335
Total Football MT vs. Florida International									1,444	60	\$ 24.07	
11/4/15	11/25/15	Sidney A. McPhee	Dinner with Athens State University President and wife (Mrs. McPhee in attendance)	-	119	-	-	-	119	4	\$ 29.84	92377 - 77325
11/7/15	11/7/15	Aramark	Food for Skysuite	-	-	-	-	1,257	1,257			Vendor In-Kind
11/7/15	11/5/15	Julie O'Donnell	Hospitality Assistant	-	150	-	-	-	150			92377 - 77345
11/7/15	11/19/15	Kroger (charged 11/6/15)	Supplies for SkySuite	-	32	-	-	-	32			92377 - 77335
Total Football MT vs Marshall									1,439	60	\$ 23.98	

Middle Tennessee State University
Schedule B - Business Meals & Hospitality Expenses for the President - Audited
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
11/7/15	11/7/15	Aramark	Dinner, Chinese Delegation	-	-	-	-	140	140			Vendor In-Kind
11/7/15	11/19/15	Kroger (charged 11/7/15)	Supplies for Chinese Delegation Reception	-	18	-	-	-	18			92377 - 77325
Total Chinese Delegation Reception									158	14	\$ 11.27	
11/21/15	11/21/15	Aramark	Food for SkySuite	-	-	-	-	1,257	1,257			Vendor In-Kind
11/21/15	11/20/15	Julie O'Donnell	Hospitality Assistant	-	150	-	-	-	150			92377 - 77345
11/21/15	12/8/15	Kroger (charged 11/20/15)	Supplies for SkySuite	-	7	-	-	-	7			92377 - 77335
Total Football MT vs North Texas									1,414	60	\$ 23.56	
11/24/15	12/14/15	Whitney Turnbow	Donor Dinner, Allocation for Dr. and Mrs. McPhee	-	-	-	53	-	53	2	\$ 26.33	92872 - 77135
11/30/15	11/30/15	Aramark	Breakfast mtg with Nissan	-	-	-	-	98	98	15	\$ 6.50	Vendor In-Kind
11/30/15	11/30/15	Aramark	Food for reception	-	-	-	-	2,850	2,850			Vendor In-Kind
11/30/15	12/31/15	MTSU Parking Services	Reserved parking spaces	40	-	-	-	-	40			260100 - 75310
11/30/15	12/31/15	MTSU Motor Pool	Shuttles	9	-	-	-	-	9			260100 - 73310
11/30/15	12/31/15	MTSU Parking Services	Shuttle driver	65	-	-	-	-	65			260100 - 75310
11/30/15	12/8/15	Murfreesboro Flower Shoppe	Flowers for reception	-	49	-	-	-	49			92377 - 77335
11/30/15	2/29/16	Hobby Lobby	Decorations	-	98	-	-	-	98			92377 - 77335
11/30/15	2/29/16	Party City	Balloons	-	32	-	-	-	32			92377 - 77335
11/30/15	1/12/16	MTSU Facilities Services	Chair lift installed at home	-	-	171	-	-	171			27110
Total Retirement Reception for Senior Vice President									3,315	300	\$ 11.05	
12/3/15	12/3/15	Aramark	Reception for Liberal Arts	-	-	-	-	665	665			Vendor In-Kind
12/3/15	12/31/15	MTSU Parking Services	Shuttle services	255	-	-	-	-	255			260100 - 75310
Total Joys of the Season Reception									920	70	\$ 13.14	
12/9/15	12/9/15	Aramark	Reception food	-	-	-	-	2,250	2,250			Vendor In-Kind
12/9/15	12/31/15	MTSU Motor Pool	Shuttle	18	-	-	-	-	18			260100 - 73310
12/9/15	12/31/15	MTSU Parking Services	Shuttle Services	65	-	-	-	-	65			260100 - 75310
Total Faculty and Staff Holiday Reception									2,333	300	\$ 7.78	
12/10/15	12/10/15	Aramark	Community Holiday Reception	-	-	-	-	2,850	2,850			Vendor In-Kind
12/10/15	12/8/15	Julie O'Donnell	Hospitality Assistant	-	150	-	-	-	150			92377 - 77345
12/10/15	12/31/15	MTSU Parking Services	Shuttle Services	85	-	-	-	-	85			260100 - 75310
Total Community Holiday Reception									3,085	300	\$ 10.28	
12/11/15	12/11/15	Aramark	President's Cabinet Lunch	-	-	-	-	130	130	20	\$ 6.50	Vendor In-Kind
12/12/15	12/12/15	Aramark	Fall Commencement Lunch	-	-	-	-	1,077	1,077	60	\$ 17.95	Vendor In-Kind

Middle Tennessee State University
Schedule B - Business Meals & Hospitality Expenses for the President - Audited
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
12/24/15	1/16/16	Sidney A. McPhee	Catering, Bahamas Bowl Suite	-	2,428	-	-	-	2,428	60	\$ 40.47	92377 - 77325
12/23/15	3/4/16	Island Hotel Company	Hospitality for bowl guests	-	1,459	-	-	-	1,459	100	\$ 14.59	92377 - 77325
12/31/15	2/12/16	Stones River Country Club	Food assessment	-	45	-	-	-	45	n/a	n/a	92377 - 74480
1/4/16	1/4/16	Aramark	Legislative breakfast	-	-	-	-	130	130	20	\$ 6.50	Vendor In-Kind
1/25/16	1/25/15	Pepsi	Pepsi products for Office	-	-	-	-	70	70	n/a	n/a	Vendor In-Kind
2/5/16	2/5/16	Aramark	Siemens - Academic Partnership meeting	-	-	-	-	84	84	7	\$ 11.99	Vendor In-Kind
2/15/16	3/14/16	Sidney A. McPhee	3 Grammy Tickets	-	1,200	-	-	-	1,200	3	\$ 400.00	92377 - 77520
2/20/16	2/1/16	American Heart Association	Rutherford County Ball	-	-	-	2,500	-	2,500	10	\$ 250.00	92559-7520
2/23/16	2/23/16	Aramark	MTSU Master Plan Meeting	-	-	-	-	179	179	15	\$ 11.95	Vendor In-Kind
2/29/16	3/11/16	Stones River Country Club	Food minimum I-P	-	132	-	-	-	132	n/a	n/a	92377 - 74480
2/29/16	2/29/16	Aramark	STEM participants reception	-	-	-	-	2,398	2,398			Vendor In-Kind
2/29/16	3/3/16	Kroger (charged 2/26/16)	Supplies for STEM reception	-	32	-	-	-	32			92377 - 77325
2/29/16	3/15/16	MTSU Facilities Services	Chair lift installed	-	-	81	-	-	81			27110
Total STEM Reception									2,511	200	\$ 12.55	
3/12/16	4/20/16	Sidney A. McPhee	C-USA game: lunch	-	70	-	-	-	70	8	\$ 8.70	92377 - 77325
3/12/16	4/20/16	Sidney A. McPhee	C-USA game: dinner	-	59	-	-	-	59	2	\$ 29.68	92377 - 77325
3/17/16	3/17/16	Aramark	Chinese Music Center Grand Opening	-	-	-	-	400	400			Vendor In-Kind
3/17/16	3/31/16	MTSU Parking Services	Shuttle services for event	275	-	-	-	-	275			265740 - 75310
3/17/16	4/12/16	Stewart's Special Events	Items for event	162	-	-	-	-	162			265740 - 74630
3/17/16	5/19/16	MTSU Murphy Center	Custodial, set-up	342	-	-	-	-	342			265740 - 75310
3/17/16	5/31/16	MTSU Production Services	production services	504	-	-	-	-	504			265740 - 75310
3/17/16		Hobby Lobby	Supplies for grand opening	10	-	-	-	-	10			265740 - 74570
3/17/16	5/31/16	Event Coordination	Tables and chairs	60	-	-	-	-	60			265740 - 75310
Chinese Music Center Grand Opening									1,753	80	\$ 21.91	
3/19/16	4/20/16	Sidney A. McPhee	NCAA Final Four: lunch	-	104	-	-	-	104	8	\$ 12.99	92377 - 77325
3/20/16	4/20/16	Sidney A. McPhee	NCAA Final Four: dinner	-	68	-	-	-	68	2	\$ 33.86	92377 - 77325
3/31/16	5/5/16	Sidney A. McPhee	Dinner with SACS liaisons	-	174	-	-	-	174	4	\$ 43.44	92377 - 77325
4/13/16	4/13/16	Aramark	Lunch meeting with THEC staff regarding FOCUS transition	-	-	-	-	239	239	15	\$ 15.95	Vendor In-Kind
4/25-27/16	4/25/16	Aramark	Budget Meeting refreshments	-	-	-	-	269	269			Vendor In-Kind
4/25-27/16	5/31/16	MTSU Student Unions	Set up and tear down of venue	143	-	-	-	-	143			265740 - 75310
Total Budget Meetings for April 25th though 27th									412	135	\$ 3.05	

Middle Tennessee State University
Schedule B - Business Meals & Hospitality Expenses for the President - Audited
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
4/26/16	4/26/16	Aramark	Dinner for Charlie Daniels regarding support of MTSU Veterans Center	-	-	-	-	224	224			Vendor In-Kind
4/26/16	5/10/16	Kroger	Supplies for reception	-	19	-	-	-	19			92377 - 77325
4/26/16	5/23/16	Ed Deboer	Supplies for reception	-	47	-	-	-	47			92377 - 77325
Total Dinner for Charlie Daniels									291	15	\$ 19.38	
4/29/16	4/29/16	Aramark	F.A.T.T. Training luncheon	-	-	-	-	259	259	20	\$ 12.95	Vendor In-Kind
5/4/16	5/4/16	Aramark	Lunch meeting with liaison regarding project with College of Media and Entertainment	-	-	-	-	88	88	11	\$ 7.99	Vendor In-Kind
5/6/16	5/6/16	Aramark	Reception for Speaker	-	-	-	-	995	995			Vendor In-Kind
5/6/16	5/6/16	MTSU Facilities Services	chair lift installed	-	-	203	-	-	203			271100
5/6/16	5/31/16	MTSU Parking Services	shuttle driver	55	-	-	-	-	55			265740 - 75310
Total Reception for Commencement Speaker									1,253	100	\$ 12.53	
5/7/16	5/7/16	Aramark	Spring Commencement Lunch	-	-	-	-	1,248	1,248	50	\$ 24.95	Vendor In-Kind
6/7/16	6/7/16	Aramark	Bridgestone Signing Agreement meeting	-	-	-	-	195	195			Vendor In-Kind
6/7/16	6/30/16	MTSU Production Services	Set-up for Signing	75	-	-	-	-	75			265740 - 75310
Total Bridgestone Signing									270	30	\$ 9.00	
6/10/16	6/10/16	Aramark	THEC/MTSU Administrators Luncheon	-	-	-	-	194	194	15	\$ 12.95	Vendor In-Kind
6/17/16	6/17/16	Pepsi	Pepsi products for Office	-	-	-	-	35	35	n/a	n/a	Vendor In-Kind
Total Business Meals and Hospitality Expenses for the President				\$ 5,601	\$ 8,075	\$ 455	\$ 3,637	\$ 40,013	\$ 57,781			

Middle Tennessee State University
Schedule C - Other Expenses for the President - Audited
For the Period July 1, 2015 to June 30, 2016

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
Athletic Tickets									
9/17/15	Athletic Ticket Office	Football Season Tkt 6 @ \$365	\$ 2,190	\$ -	\$ -	\$ -	\$ -	\$ 2,190	265740 - 74510
9/17/15	Athletic Ticket Office	Football Season Tickets (guests) 6 @ \$80	480	-	-	-	-	480	265740 - 74510
9/17/15	Athletic Ticket Office	Football Season Tickets (guests) 44 @ \$125	5,500	-	-	-	-	5,500	265740 - 74510
9/22/15	Athletic Ticket Office	MTSU vs. Alabama 10 @ \$55	550	-	-	-	-	550	265740 - 74510
10/16/15	Athletic Ticket Office	MTSU vs. Vandy 15 @ \$70	1,050	-	-	-	-	1,050	265740 - 74510
10/16/15	Athletic Ticket Office	MTSU vs. Vandy 5 @ \$22	110	-	-	-	-	110	265740 - 74510
12/15/15	NCAA	Men's Final Four Basketball 3 @ \$350 each	-	-	1,050	-	-	1,050	533586 - 74980
1/19/16	Athletic Ticket Office	Men's Basketball Season Tickets 2 @ \$75	150	-	-	-	-	150	265740 - 74510
1/19/16	Athletic Ticket Office	Women's Basketball Season Tickets 2 @ \$55	110	-	-	-	-	110	265740 - 74510
2/18/16	Athletic Ticket Office	Baseball Season Tickets 1 @ \$50	50	-	-	-	-	50	265740 - 74510
2/18/16	Athletic Ticket Office	Baseball Season Chairbacks 4 @ \$50	200	-	-	-	-	200	265740 - 74510
3/4/16	Athletic Ticket Office	Men's Basketball vs UAB (guests) 2 @ \$12	24	-	-	-	-	24	265740 - 74510
4/19/16	Conference USA	4 tickets National Championship	-	2,600	-	-	-	2,600	92377 - 77520
4/20/16	Athletic Ticket Office	2 C-USA Basketball Championship Booklets	360	-	-	-	-	360	265740 - 74510
4/20/16	Athletic Ticket Office	6 tickets to Tailgate event	30	-	-	-	-	30	265740 - 74510
4/29/16	Sidney A. McPhee	Reimbursement for NCAA Final Four Tickets	-	3,850	-	-	-	3,850	92377 - 77130
Subtotal			10,804	6,450	1,050	-	-	18,304	
Home Expenses									
10/15/15	MTSU Facilities Services	Power panel for President's Lawn for tailgate event	-	-	297	-	-	297	253560
12/9/15	MTSU Facilities Services	Hang and take down of Christmas lights at President's Home	-	-	181	-	-	181	271100
2/29/16	Kroger and Martin's Store	Fall décor for President's front porch	-	64	-	-	-	64	92377 - 77335
2/29/16	Walmart	Christmas lights and décor	-	286	-	-	-	286	92377 - 77335
2/29/16	Michael's Store	Christmas décor	-	135	-	-	-	135	92377 - 77335
2/29/16	Hobby Lobby	Christmas décor	-	96	-	-	-	96	92377 - 77335

Middle Tennessee State University
Schedule C - Other Expenses for the President - Audited
For the Period July 1, 2015 to June 30, 2016

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
2/29/16	Old Time Pottery	Christmas décor	-	65	-	-	-	65	92377 - 77335
Subtotal			-	647	478	-	-	1,125	
Membership Dues									
7/23/15	Murfreesboro Noon Rotary	Quarterly dues	-	245	-	-	-	245	92377 - 74480
8/11/15	Stones River Country Club	July membership dues	-	468	-	-	-	468	92377 - 74480
9/14/15	Stones River Country Club	August membership dues	-	468	-	-	-	468	92377 - 74480
10/13/15	Stones River Country Club	September dues	-	468	-	-	-	468	92377 - 74480
11/10/15	Stones River Country Club	October dues	-	468	-	-	-	468	92377 - 74480
12/22/15	Murfreesboro Noon Rotary	Quarterly dues	-	245	-	-	-	245	92377 - 74480
1/27/16	Murfreesboro Noon Rotary	Quarterly dues	-	245	-	-	-	245	92377 - 74480
2/12/16	Stones River Country Club	Nov, Dec, and Jan dues	-	1,684	-	-	-	1,684	92377 - 74480
3/11/16	Stones River Country Club	February dues	-	626	-	-	-	626	92377 - 74480
4/19/16	Murfreesboro Noon Rotary	Quarterly dues	-	245	-	-	-	245	92377 - 74480
4/12/16	Stones River Country Club	March dues	-	452	-	-	-	452	92377 - 74480
5/10/16	Stones River Country Club	April Dues	-	704	-	-	-	704	92377 - 74480
6/9/16	Stones River Country Club	May dues	-	477	-	-	-	477	92377 - 74480
7/13/16	Stones River Country Club	June dues	-	587	-	-	-	587	92377 - 74480
Subtotal			-	7,384	-	-	-	7,384	
Other									
7/29/15	Sidney A. McPhee	Reimbursement for Delta Airlines Crown Room Membership fee	-	695	-	-	-	695	92377 - 77340
1/11/16	Josten's	NCAA Women's Golf Ring	-	-	185	-	-	185	533511 - 74510
5/6/16	Big Game	Bahamas Bowl football replica	-	-	67	-	-	67	533586 - 74570
5/16/16	MTM Recognition	NCAA Men's BB participant watch	-	-	88	-	-	88	533586 - 74570
5/18/16	Josten's	Bahamas Bowl ring and pendant	-	-	508	-	-	508	533511 - 74510
6/9/16	Fast Signs	Bahama Bowl Plaque	-	-	20	-	-	20	533586 - 74980
6/9/16	Sidney A. McPhee	China Visa Processing Fee	-	485	-	-	-	485	92377 - 77340
6/30/16	Josten's	NCAA Men's BB ring and pendant	-	-	448	-	-	448	533511 - 74510
Subtotal			-	1,180	1,316	-	-	2,496	
Total Other Operating Expenses for the President			\$ 10,804	\$ 15,661	\$ 2,844	\$ -	\$ -	\$ 29,309	

Tennessee State University
Summary of the President's Expenses - Unaudited
For the Period July 1, 2015 to June 30, 2016

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 365,843	\$ -	\$ -	\$ -	\$ -	\$ 365,843
Bonus Payments		300	-	-	-	-	300
Discretionary Allowance		5,000	-	-	-	-	5,000
Housing Allowance		-	-	-	-	-	-
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		-	-	-	-	-	-
Salary, Benefits & Other Payments		<u>371,143</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>371,143</u>
Travel	A	3,130	2,467	-	-	-	5,597
Business Meals and Hospitality	B	13,634	24,512	-	-	24,072	62,219
Other Expenses	C	8,233	3,802	400	-	59,000	71,436
Total Expenses for the President		<u>396,140</u>	<u>30,782</u>	<u>400</u>	<u>-</u>	<u>83,072</u>	<u>510,394</u>
President's Office:							
Salary and Benefits (3.0 FTE)		202,499	-	68,366	-	-	270,865
Travel		75	-	-	-	-	75
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		22,465	905	147	-	-	23,516
		<u>225,039</u>	<u>905</u>	<u>68,513</u>	<u>-</u>	<u>-</u>	<u>294,457</u>
Total Expenses		<u>\$ 621,179</u>	<u>\$ 31,686</u>	<u>\$ 68,913</u>	<u>\$ -</u>	<u>\$ 83,072</u>	<u>\$ 804,851</u>

Additional Disclosures:

Housing - The President is provided the use of a residence. Costs to maintain the home are paid by the university and totaled \$4,506 (Organization Code 23245) for the period.

Athletic Tickets - The President is provided tickets to university athletic events. The face value of the tickets totaled \$31,910 and parking passes totaled \$750 (Organization Code 11733) for the period.

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

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

Tennessee State University
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code	
									Institutional	Foundation	Institutional	Foundation				
5/23/15	5/25/15	11/3/15	Memphis, TN	TN Federation of Democratic Women Conference - Keynote speaker	\$ 36	\$ 299	\$ -	\$ -	\$ -	\$ -	\$ 335	\$ -	\$ -	\$ -	\$ 335	91000-73100
7/7/15	7/10/15	11/10/15	Savannah, GA	NAFEO 2015 Presidential Peer Seminar	558	834	196	-	1,587	-	-	-	-	1,587	11000-73200	
7/23/15	7/26/15	11/3/15	Baton Rouge, LA	Southern Christian Leadership Workshop - Panelist	513	-	-	-	-	513	-	-	-	513	91000-73200	
12/5/15	12/8/15	10/21/15	Houston, TX	SACS Conference Registration	-	-	-	475	475	-	-	-	-	475	11000-73200	
2/4/16	2/7/16	4/11 and 4/2	Santa Clara, CA	Represent TSU at the NFL 50th Anniversary	718	790	111	-	-	1,619	-	-	-	1,619	91000-73200	
12/6/15	12/7/15	4/19/16	Houston, TX	SACSCOC Annual Meeting	241	153	148	-	542	-	-	-	-	542	11000-73200	
12/3/16	12/6/16	6/29/16	Atlanta, GA	SACSCOC Annual Meeting Registration Fee	-	-	-	525	525	-	-	-	-	525	11000-73200	
Total Travel Expenses for the President					\$ 2,066	\$ 2,076	\$ 455	\$ 1,000	\$ 3,130	\$ 2,467	\$ -	\$ -	\$ -	\$ 5,597		

Tennessee State University
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/22/15	NA	Aramark	NBIC/GENI Meeting	\$ -	\$ -	\$ -	\$ -	\$ 130	\$ 130	10	\$ 12.95	N/A
7/27/15	NA	Aramark	TSU Safety Meeting	-	-	-	-	163	163	13	\$ 12.52	N/A
7/31/15	NA	Aramark	Coffee & Beverage Supplies	-	-	-	-	1,889	1,889	N/A	N/A	N/A
8/4/15	NA	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	\$ 7.06	N/A
8/11/15	NA	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	\$ 7.08	N/A
8/18/15	NA	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	\$ 7.08	N/A
8/23/15	8/21/15	Aramark Sports & Entertainment	Food & beverages for Titans vs Rams football game	-	697	-	-	-	697	14	\$ 49.80	91000-74983
8/25/15	NA	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	\$ 7.08	N/A
9/2-3/2015	11/12/15	Aramark	Hosted services for deceased former president	-	9,313	-	-	-	9,313	425	\$ 21.91	91000-74983
9/3/15	9/1/15	Aamark Sports & Entertainment	Food & beverages for Titans vs Vikings football game	-	718	-	-	-	718	14	\$ 51.26	91000-74983
9/6/15	9/2/15	Aramark Sports & Entertainment	Food & beverages for John Merritt Classic Football Game	7,865	-	-	-	-	7,865	200	\$ 39.32	11020-74983
9/6/15	9/18/15	Sharon Smith	Reimbursement for out of pocket expense for John Merritt Classic	203	-	-	-	-	203	200	\$ 1.01	11020-74983
9/8/15	NA	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	\$ 7.08	N/A
9/16/15	NA	Aramark	Special Cabinet Meeting	-	-	-	-	110	110	12	\$ 9.13	N/A
9/27/15	9/25/15	Aramark Sports & Entertainment	Food & beverages for Titans vs Colts football game	-	672	-	-	-	672	14	\$ 48.00	91000-74983
9/29/15	NA	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	\$ 7.08	N/A
10/1/15	NA	Aramark	Lunch meeting with potential donor	-	-	-	-	30	30	3	\$ 10.00	N/A
10/6/15	NA	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	\$ 7.06	N/A
10/11/15	10/9/15	Aramark Sports & Entertainment	Eight Tennessee Titans football games from 10/11/15 through 12/27/15	-	4,704	-	-	-	4,704	98	\$ 48.00	91000-74983
10/17/15	10/13/15	Aramark Sports & Entertainment	Food & beverages for TSU Homecoming Football Game	5,567	-	-	-	-	5,567	151	\$ 36.87	11020-74983
10/22/15	NA	Aramark	College Deans Meeting	-	-	-	-	360	360	35	\$ 10.29	N/A
10/27/15	NA	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	\$ 7.06	N/A
10/29/15	NA	Aramark	Meeting with ministers	-	-	-	-	234	234	15	\$ 15.62	N/A
10/30/15	NA	Aramark	Peer Leaders Meeting	-	-	-	-	330	330	32	\$ 10.31	N/A
10/31/15	NA	Aramark	Food & beverages for TSU vs Austin Peay football game	-	-	-	-	550	550	35	\$ 15.71	N/A
11/2/15	NA	Aramark	Media Meeting	-	-	-	-	33	33	3	\$ 10.83	N/A
11/3/15	NA	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	\$ 7.06	N/A
11/3/15	NA	Aramark	Security Meeting	-	-	-	-	50	50	4	\$ 12.50	N/A
11/4/15	NA	Aramark	Reception for Bishop Joseph Walker	-	-	-	-	1,620	1,620	50	\$ 32.40	N/A
11/5/15	NA	Aramark	Gala Committee wrap up meeting	-	-	-	-	335	335	35	\$ 9.58	N/A
11/7/15	NA	Aramark	Food & beverages for TSU vs Murray State football game	-	-	-	-	550	550	35	\$ 15.71	N/A
11/9/15	NA	Aramark	Lunch meeting for deans, cabinet members and President of SACSCOC	-	-	-	-	490	490	30	\$ 16.32	N/A
11/13/15	NA	Aramark	Student leaders meeting	-	-	-	-	151	151	15	\$ 10.04	N/A
11/17/15	NA	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	\$ 7.06	N/A
11/17/15	NA	Aramark	Students Holiday Reception	-	-	-	-	932	932	40	\$ 23.31	N/A
12/2/15	NA	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	\$ 7.06	N/A
12/2/15	1/15/16	Aramark	University Holiday Reception	-	6,659	-	-	-	6,659	350	\$ 19.03	91000-74983
12/4/15	NA	Aramark	Meeting with Governor's Office Representative	-	-	-	-	137	137	6	\$ 22.83	N/A
12/9/15	NA	Aramark	Holiday Celebration	-	-	-	-	1,645	1,645	50	\$ 32.90	N/A

Tennessee State University
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
12/11/15	NA	Aramark	Commencement speaker event	-	-	-	-	865	865	30	\$ 28.82	N/A
12/11/15	NA	Aramark	President's Reception	-	-	-	-	243	243	30	\$ 8.11	N/A
1/5/16	NA	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	\$ 7.08	N/A
2/3/16	NA	Aramark	TSU Day at the Capitol	-	-	-	-	2,700	2,700	350	\$ 7.71	N/A
2/7/16	6/1/16	College Trust Fund	Table for 10 at the 33rd Annual Martin Luther King jr. Scholarship Banquet	-	750	-	-	-	750	10	\$ 75.00	91000-74983
2/10/16	NA	Aramark	Coffee and Beverage Supplies	-	-	-	-	675	675	N/A	N/A	N/A
2/15/16	NA	Aramark	Candidate Luncheon for Chief of Police	-	-	-	-	90	90	8	\$ 11.25	N/A
2/16/16	NA	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	\$ 7.08	N/A
2/23/16	NA	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	\$ 7.08	N/A
2/24/16	NA	Aramark	Meal Tickets for students of the Education Equal Opportunity Group (EEOG)	-	-	-	-	1,313	1,313	175	\$ 7.50	N/A
2/27/16	NA	Aramark	Presidential luncheon recognizing 33rd Polemarch's visit to TSU.	-	-	-	-	806	806	25	\$ 32.25	N/A
3/1/16	NA	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	\$ 7.08	N/A
3/8/16	NA	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	\$ 7.08	N/A
3/15/16	NA	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	\$ 7.08	N/A
3/21/16	NA	Aramark	President's Administrative Council Meeting	-	-	-	-	470	470	45	\$ 10.44	N/A
3/22/16	3/16/16	Women Of Legend and Merit	Table at the 2016 WOLM Banquet	-	1,000	-	-	-	1,000	10	\$ 100.00	91000-74983
3/22/16	NA	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	\$ 7.08	N/A
4/7/16	NA	Aramark	Coffee and Beverage Supplies	-	-	-	-	299	299	N/A	N/A	N/A
4/15/16	NA	Aramark	Minister Farakhan Dinner	-	-	-	-	1,173	1,173	40	\$ 29.32	N/A
4/20/16	NA	Aramark	Blue & White Game -Press Box	-	-	-	-	428	428	25	\$ 17.10	N/A
4/26/16	NA	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	\$ 7.06	N/A
5/2/16	NA	Aramark	TLSAMP Advisory Board Meeting	-	-	-	-	723	723	30	\$ 24.09	N/A
5/3/16	NA	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	\$ 7.06	N/A
5/12/16	NA	Aramark	President's Meeting	-	-	-	-	344	344	20	\$ 17.19	N/A
5/13/16	NA	Aramark	President's Meeting	-	-	-	-	40	40	3	\$ 13.33	N/A
5/17/16	NA	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	\$ 7.06	N/A
5/18/16	NA	Aramark	Community FOCUS Meeting	-	-	-	-	220	220	15	\$ 14.66	N/A
5/31/16	NA	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	\$ 7.06	N/A
6/14/16	NA	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	\$ 7.06	N/A
6/21/16	NA	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	\$ 7.06	N/A
6/27/16	NA	Aramark	Coffee and Beverage Supplies	-	-	-	-	764	764	N/A	N/A	N/A
6/28/16	NA	Aramark	President's Meeting	-	-	-	-	196	196	20	\$ 9.79	N/A
6/28/16	NA	Aramark	President's Meeting	-	-	-	-	270	270	20	\$ 13.49	N/A
6/29/16	NA	Aramark	President's Meeting	-	-	-	-	196	196	20	\$ 9.79	N/A
6/29/16	NA	Aramark	President's Meeting	-	-	-	-	290	290	20	\$ 14.49	N/A
6/30/16	NA	Aramark	President's Meeting	-	-	-	-	196	196	20	\$ 9.79	N/A
Total Business Meals and Hospitality Expenses for the President				\$ 13,634	\$ 24,512	\$ -	\$ -	\$ 24,072	\$ 62,219			

Tennessee State University
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
9/3/15	Holmes Pest Control Services	Pest control services for May 2015 - August 2015	\$ 380	\$ -	\$ -	\$ -	\$ -	\$ 380	23245-74320
9/15/15	Joy's Flowers	Funeral Sprays	-	476	-	-	-	476	91000-74980
9/15/15	Joy's Flowers	Get well arrangements	-	85	-	-	-	85	91000-74980
9/28/15	Wilson Global Communication	NACU - China Scholarship Network Annual Membership Fee 2015-16	3,500	-	-	-	-	3,500	11020-74480
10/7/15	Tyco Intergrated Secutiry	Service request on alarm at President's home	313	-	-	-	-	313	23245-74320
10/12/15	Nashvill Minority Business Center	Full Page Ad in Journal	-	1,000	-	-	-	1,000	91000-74470
11/2/15	Cassandra Griggs	Reimbursement for unused block of rooms charged by hotel (per the contract) for the John Merritt Classic Football Game.	-	1,526	-	-	-	1,526	91000-73300
11/5/15	WHET	Registration for Arlene Phillips to attend the Women in Higher Education Conference	125	-	-	-	-	125	11000-73100
11/10/15	Arlene Nicholas Phillips	Reimbursement for mileage to attend Women in Higher Education Conference in Murfreesboro, TN	66	-	-	-	-	66	11000-73100
11/20/15	Holmes Pest Control Services	Pest control services	190	-	-	-	-	190	23245-74320
11/23/15	Joy's Flowers	Floral Arrangement for deceased employee's funeral	-	193	-	-	-	193	91000-74980
1/4/16	John Robinson	Represented the university at the Founder's Day convocation at Winston-Salem State University.	-	113	-	-	-	113	91000-73200
1/8/16	Automated Signature Technology	Warranty contract for Sept 2015 - Aug 31, 2016	499	-	-	-	-	499	11020-74310
1/21/16	Carter's Family Florist	Centerpieces	-	155	-	-	-	155	91000-74980
2/22/16	Tyco Intergrated Secutiry	Service request on alarm at President's home	278	-	-	-	-	278	23245-74230
3/18/16	Joy's Flower Corp	Get well arrangements/ Funeral Spray	-	155	-	-	-	155	91000-74980
3/29/16	Vast Resources	Power Banks (Portable Chargers)	1,750	-	-	-	-	1,750	11000-74590
5/3/16	Jefferson Street Missionary Baptist Church	Full Page Ad in Brochure	-	100	-	-	-	100	91000-74470
5/23/16	Tennessee Depaartment of Revenue	Payment of Professional Privelage Tax	-	-	400	-	-	400	21100-62900
5/26/16	Holmes Pest Control Services	Pest Control for November 2015 through May 2016	665	-	-	-	-	665	23245-74320
6/7/16	Tyco Intergrated Secutiry	Maintenance on Security System	468	-	-	-	-	468	23245-74390
N/A	N/A	Value of Suite at Nissan Stadium for Tennessee Titans football games	-	-	-	-	59,000	59,000	N/A
Total Other Operating Expenses for the President			\$ 8,233	\$ 3,802	\$ 400	\$ -	\$ 59,000	\$ 71,436	

Tennessee Tech University
Summary of the President's Expenses - Unaudited
For the Period July 1, 2015 to June 30, 2016

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 357,370	\$ -	\$ -	\$ -	\$ -	\$ 357,370
Bonus Payments (Oct.)		3,856	-	-	-	-	3,856
Discretionary Allowance		5,000	-	-	-	-	5,000
Housing Allowance		-	-	-	-	-	-
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		1,841	-	-	-	-	1,841
Salary, Benefits & Other Payments		<u>368,067</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>368,067</u>
Travel	A	3,182	-	-	-	-	3,182
Business Meals and Hospitality	B	51,377	-	-	32,882	10,000	94,259
Other Expenses	C	-	-	195,122	48,668	-	243,790
Total Expenses for the President		<u>422,626</u>	<u>-</u>	<u>195,122</u>	<u>81,550</u>	<u>10,000</u>	<u>709,298</u>
President's Office:							
Salary and Benefits (4.2 FTE)		590,538	-	-	-	-	590,538
Travel		19,412	-	-	-	-	19,412
Business Meals and Hospitality		583	-	-	-	-	583
Other Expenses		270,240	-	-	-	-	270,240
		<u>880,773</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>880,773</u>
Total Expenses		<u>\$ 1,303,399</u>	<u>\$ -</u>	<u>\$ 195,122</u>	<u>\$ 81,550</u>	<u>\$ 10,000</u>	<u>\$ 1,590,071</u>

Additional Disclosures:

Bonus Payments - The President was authorized for and received a bonus payment for 2015 of \$3,856.

Housing - The President is provided the use of a residence. Costs to maintain the home are paid by the [university/college] and totaled \$95,312 (251014-Org Code); \$70800 (279003-Org Code); \$800 (231000); and \$252 (110000-Org Code) for the period.

Vehicle - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2013 was \$30,247. Costs to maintain the vehicle are paid by the [university/college] and totaled \$2,215 (Org Code 251014) for the period and reported on Schedule C.

Other Allowances - The President is provided a cell phone. Associated costs to maintain was \$1,841 (110000-Org Code) for the period. Monthly allowance of non-compensated expenditures totaled \$5,000 for period (110000-Org Code).

Athletic Tickets - The President was provided tickets to university athletic events for guests of President's Box and basketball special game events. The face value of the tickets totals \$7,664 (Org Code 601000) to date and reported on Schedule C. Season tickets for basketball guests were provided at \$1,400 (Org Code 600000) for the period, reported on Schedule C. Also, golf fee for football alumni golf outing was comped, with face value of \$110; basketball tournament tickets comped, with face value of \$240 (not included on Sch. C as no

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

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

Tennessee Tech University
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
7/16/15	7/16/15	8/4/15	Nashville, TN	Alumni Event	-	-	-	15	15	-	-	-	-	15	110000-73110
8/3/15	8/5/15	9/10/15	Indianapolis, IN	NCAA Pres. Forum-mileage	(304)	-	-	-	(304)	-	-	-	-	(304)	110000-73210
9/5/15	9/5/15	9/30/15	Houston, TX	TTU vs. Univ. of Houston	250	-	-	-	250	-	-	-	-	250	110000-73210
9/16/15	9/17/15	10/1/15	Jackson, TN	TBR Qtrly Mtg	-	95	28	-	123	-	-	-	-	123	110000-73110
9/21/15	9/21/15	10/1/15	Nashville, TN	Drive-to-55 Summit	-	-	-	12	12	-	-	-	-	12	110000-73110
10/13/15	10/14/15	9/30/15	Nashville, TN	Governor's Conference	-	-	-	280	280	-	-	-	-	280	110000-73110
10/24/15	10/24/15	10/28/15	Baxter, TN	Fall Harvest Parade Event	19	-	-	-	19	-	-	-	-	19	110000-73110
11/17/15	11/17/15	12/1/15	Nashville, TN	OVC Bd Pres Orientation	-	-	-	14	14	-	-	-	-	14	110000-73110
11/18/15	11/18/15	12/1/15	Nashville, TN	THEC Mtg	-	-	-	12	12	-	-	-	-	12	110000-73110
12/6/15	12/16/15	12/17/15	Houston, TX	SACSCOC Annual Mtg	371	209	62	587	1,229	-	-	-	-	1,229	110000-73210
2/15/16	2/15/16	3/10/16	Nashville, TN	OVC Bd of Pres Mtg	-	-	-	15	15	-	-	-	-	15	110000-73110
3/9/16	3/9/16	3/29/16	Knoxville, TN	Mtg w/Foundation Mbr	-	-	-	6	6	-	-	-	-	6	110000-73110
5/2/16	5/3/16	5/13/16	Washington, DC	Mtg w/ARC Reps	291	373	104	85	853	-	-	-	-	853	110000-73210
6/2/16	6/3/16	6/14/16	Nashville, TN	OVC Bd of Pres Mtg	-	220	-	33	253	-	-	-	-	253	110000-73110
6/19/16	6/20/16	6/29/16	Atlanta, GA	SACSCOC Mtg	-	164	88	-	252	-	-	-	-	252	110000-73210
6/23/16	6/24/16	6/30/16	Blountville/Kingsport, TN	TBR Qtrly Mtg	-	133	20	-	153	-	-	-	-	153	110000-73110
Total Travel Expenses for the President					\$ 627	\$ 1,194	\$ 302	\$ 1,059	# \$ 3,182	\$ -	\$ -	\$ -	\$ -	\$ 3,182	

Tennessee Tech University
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
3/27/16	3/31/16	Chartwells	Centennial Kick-Off Celeb.	875	-	-	-	-	875	700	\$ 1.25	110026-74581
4/24/15	7/1/15	Gunnels Florist	C & S Recognition Brunch	137	-	-	-	-	137	215	\$ 0.64	110013-74581
7/14/15	7/14/15	Kroger	Reception Supplies-Office	71	-	-	-	-	71	NA	NA	110013-74581
7/22/15	8/31/15	Chartwells	Retreat-Continental Bkfst	564	-	-	-	-	564	29	\$ 19.45	110013-74581
7/22/15	8/31/15	Chartwells	Retreat-Lunch	377	-	-	-	-	377	29	\$ 13.00	110013-74581
7/22/15	8/31/15	Chartwells	Retreat-Refreshments	173	-	-	-	-	173	29	\$ 5.97	110013-74581
7/22/15	8/31/15	Chartwells	Retreat-Dinner	956	-	-	-	-	956	29	\$ 32.97	110013-74581
7/24/15	8/31/15	Chartwells	TVC Planning Mtg-Lunch	46	-	-	-	-	46	4	\$ 11.50	110013-74581
8/6/15	8/31/15	Chartwells	Agriculture Farm Mtg	288	-	-	-	-	288	18	\$ 16.00	110013-74581
8/7/15	8/31/15	Chartwells	Campus Clean-Up Day	429	-	-	-	-	429	390	\$ 1.10	110013-74581
8/7/15	8/31/15	Chartwells	Campus Clean-Up Day	3,998	-	-	-	-	3,998	390	\$ 10.25	110013-74581
8/19/15	8/19/15	Chartwells-Flex Acct	Faculty Mtg Luncheon	-	-	-	-	5,200	5,200	400	\$ 13.00	Flex Acct
9/8/15	9/30/15	Chartwells	SGA Event at WH	743	-	-	-	-	743	55	\$ 13.51	110013-74581
9/11/15	9/30/15	Chartwells	New Faculty Event at WH	1,685	-	-	-	-	1,685	90	\$ 18.72	110013-74581
9/11/15	10/28/15	Johnson's Nursery & Garden	New Faculty Event at WH	866	-	-	-	-	866	90	\$ 9.62	110013-74581
9/15/15	9/30/15	Chartwells	iCube Student Informal Mtg	177	-	-	-	-	177	25	\$ 7.08	110013-74581
9/18/15	10/31/15	Chartwells	C & S Svc. Pin Reception	636	-	-	-	-	636	80	\$ 7.95	110013-74581
9/18/15	3/31/16	Grade A-Catering	Centennial -History Museum	770	-	-	-	-	770	100	\$ 7.70	110026-74581
9/18/16	3/31/16	Chartwells	Centennial-Dogwood Park	1,500	-	-	-	-	1,500	1500	\$ 1.00	110026-74581
9/19/15	9/19/15	Chartwells-Flex Acct	Pres. Box @ FB Game	-	-	-	-	1,100	1,100	70	\$ 15.71	Flex Acct
9/19/15	9/19/15	Chartwells-Flex Acct	Pres. Tent @ FB Game	-	-	-	-	1,049	1,049	70	\$ 14.99	Flex Acct
9/25/15	10/31/15	Chartwells	Building Naming Event	130	-	-	-	-	130	7	\$ 18.57	110013-74581
9/25/15	10/31/15	Chartwells	Building Naming Event	4,532	-	-	-	-	4,532	350	\$ 12.95	110013-74581
9/26/15	11/30/15	Chartwells	Pres. Amb. Etiquette Train.	49	-	-	-	-	49	10	\$ 4.90	110013-74581
9/26/15	11/30/15	Chartwells	Pres. Amb. Etiquette Train.	172	-	-	-	-	172	10	\$ 17.20	110013-74581
9/28/15	10/28/15	Dr. Philip Oldham	Lunch Mtg Agri Econ Spec	65	-	-	-	-	65	5	\$ 13.00	110013-74581
10/3/15	10/3/15	Chartwells-Flex Acct	Pres. Box @ FB Game	-	-	-	-	660	660	60	\$ 11.00	Flex Acct
10/3/15	10/3/15	Chartwells-Flex Acct	Pres. Tent @ FB Game	-	-	-	-	1,035	1,035	60	\$ 17.25	Flex Acct
10/7/15	3/31/16	Chartwells	Centennial-BFA Music	2,443	-	-	-	-	2,443	500	\$ 4.89	110026-74581
10/17/15	10/17/15	Chartwells-Flex Acct	Pres. Box @ FB Game	-	-	-	-	660	660	60	\$ 11.00	Flex Acct
10/17/15	10/17/15	Chartwells-Flex Acct	Pres. Tent @ FB Game	-	-	-	-	296	296	50	\$ 5.92	Flex Acct
10/17/15	11/30/15	Chartwells	Pres. Tent @ FB Game	254	-	-	-	-	254	50	\$ 5.08	110013-74581
10/20/15	11/30/15	Chartwells	Informal Lunch w/Greek Ldrs	85	-	-	-	-	85	12	\$ 7.08	110013-74581
10/21/15	11/30/15	Chartwells	Hosted Inst. Briefings-Bkfst	121	-	-	-	-	121	15	\$ 8.07	110013-74581
10/21/15	11/30/15	Chartwells	Hosted Inst. Briefings-Refresh	110	-	-	-	-	110	15	\$ 7.33	110013-74581
10/21/15	11/30/15	Chartwells	Hosted Inst. Briefings-Recept.	91	-	-	-	-	91	15	\$ 6.07	110013-74581
10/21/15	11/30/15	Chartwells	Hosted Inst. Briefings-PSCC	117	-	-	-	-	117	9	\$ 13.00	110013-74581
10/21/15	11/30/15	Chartwells	Hosted Inst. Briefings-Refresh	163	-	-	-	-	163	15	\$ 10.87	110013-74581
10/21/15	11/30/15	Chartwells	Hosted Inst. Briefings-Recept.	97	-	-	-	-	97	15	\$ 6.47	110013-74581
10/21/15	11/30/15	Chartwells	Hosted Inst. Briefings-Lunch	195	-	-	-	-	195	15	\$ 13.00	110013-74581
10/21/15	11/30/15	Chartwells	Hosted Inst. Briefings-Refresh	111	-	-	-	-	111	15	\$ 7.40	110013-74581
10/29/15	11/30/15	Chartwells	Open Session w/President	600	-	-	-	-	600	100	\$ 6.00	110013-74581
11/4/15	12/31/15	Chartwells	Exec. Ladies Mixer @ WH	361	-	-	-	-	361	33	\$ 10.94	110013-74581
11/6/15	11/30/15	Chartwells	Reception Supplies-Office	32	-	-	-	-	32	NA	NA	110013-74581
11/14/15	11/30/15	Chartwells	Pres. Box @ FB Game	825	-	-	-	-	825	75	\$ 11.00	110013-74581
11/14/15	11/30/15	Chartwells	Pres. Tent @ FB Game	550	-	-	-	-	550	50	\$ 11.00	110013-74581
11/17/15	2/23/16	Dr. Philip Oldham	Guest Speaker Dinner	135	-	-	-	-	135	6	\$ 22.50	110013-74581
11/18/15	3/31/16	Chartwells	Centennial Challenge Wkshp	160	-	-	-	-	160	40	\$ 4.00	110026-74581
11/18/15	3/31/16	Chartwells	Centennial Challenge Wkshp	326	-	-	-	-	326	40	\$ 8.15	110026-74581
11/21/15	11/30/15	Chartwells	Pres. Box @ FB Game	825	-	-	-	-	825	75	\$ 11.00	110013-74581
11/21/15	11/30/15	Chartwells	Pres. Tent @ FB Game	550	-	-	-	-	550	50	\$ 11.00	110013-74581
11/30/15	12/31/15	Chartwells	C & S Recognition Luncheon	3,900	-	-	-	-	3,900	300	\$ 13.00	110013-74581
12/3/15	12/31/15	Chartwells	C & S Awards Reception	225	-	-	-	-	225	25	\$ 9.00	110013-74581
12/6/15	12/31/15	Chartwells	Holiday Open House @ WH	-	-	-	6,275	-	6,275	250	\$ 25.10	300000-74581
12/7/15	12/31/15	Chartwells	Refreshments-Finals Wk	260	-	-	-	-	260	200	\$ 1.30	110013-74581
12/8/15	12/31/15	Chartwells	Refreshments-Finals Wk	260	-	-	-	-	260	200	\$ 1.30	110013-74581

Tennessee Tech University
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
12/8/15	12/31/15	Chartwells	Posthumous Degree Mtg	315	-	-	-	-	315	35	\$ 9.00	110013-74581
12/8/15	1/12/16	Dr. Philip Oldham	ECD Study Mtg	31	-	-	-	-	31	2	\$ 15.50	110013-74581
12/9/15	12/31/15	Chartwells	Refreshments-Finals Wk	260	-	-	-	-	260	200	\$ 1.30	110013-74581
12/9/15	12/31/15	Chartwells	Lab Sci Designers Mtg	226	-	-	-	-	226	24	\$ 9.42	110013-74581
12/9/15	12/31/15	Chartwells	Rec Ctr Concept Review Mtg	64	-	-	-	-	64	7	\$ 9.14	110013-74581
12/10/15	12/31/15	Chartwells	Refreshments-Finals Wk	260	-	-	-	-	260	200	\$ 1.30	110013-74581
12/11/15	12/31/15	Chartwells	Comm. Platform Setup	30	-	-	-	-	30	NA	NA	110013-74581
12/11/15	12/31/15	Kroger	Reception Supplies-Office	40	-	-	-	-	40	NA	NA	110013-74581
12/12/15	12/31/15	Chartwells	Comm. Refreshments	464	-	-	-	-	464	90	\$ 5.16	110013-74581
12/12/15	12/31/15	Chartwells	Comm. Honors Bkfst	628	-	-	-	-	628	45	\$ 13.96	110013-74581
12/12/15	12/31/15	Chartwells	Comm. Platform Luncheon	399	-	-	-	-	399	25	\$ 15.96	110013-74581
12/18/15	12/31/15	Chartwells	Legislative Forum	349	-	-	-	-	349	25	\$ 13.96	110013-74581
1/22/16	2/29/16	Chartwells	Facilities Consultation Mtg	81	-	-	-	-	81	10	\$ 8.10	110013-74581
2/9/16	2/29/16	Chartwells	Facilities Consultation Mtg	101	-	-	-	101	101	10	\$ 10.11	110013-74581
2/11/16	2/29/16	Chartwells	Open Session w/President	750	-	-	-	-	750	100	\$ 7.50	110013-74581
2/16/16	2/29/16	Chartwells	Legislative Mtg/Tour-iCube	105	-	-	-	-	105	12	\$ 8.75	110013-74581
2/23/16	2/25/16	Chamber of Commerce	Annual Mtg Table Sponsor	-	-	-	600	-	600	8	\$ 75.00	300000-74581
3/17/16	3/31/16	Chartwells	TVC Planning Mtg-Lunch	73	-	-	-	-	73	6	\$ 12.17	110013-74581
3/22/16	3/31/16	Chartwells	ECD Prospect Lunch Mtg	87	-	-	-	-	87	3	\$ 29.00	110013-74581
3/28/16	3/28/16	Crawdaddy's Grille	SACSCOC Team Dinner	-	-	-	86	-	86	8	\$ 10.75	300000-74581
3/29/16	4/22/16	Elizabeth Sofia	SACSCOC Visitors Bskt	-	-	-	434	-	434	20	\$ 21.70	300000-74581
3/29/16	3/29/16	Mauricio's Restaurant	SACSCOC Team Dinner	-	-	-	171	-	171	8	\$ 21.38	300000-74581
3/29/16	3/19/16	DelMonaco Winery	SACSCOC Team Mtg	-	-	-	54	-	54	8	\$ 6.75	300000-74581
3/30/16	3/30/16	Nick's Restaurant	SACSCOC Team Dinner	-	-	-	107	-	107	8	\$ 13.38	300000-74581
3/30/16	3/30/16	DelMonaco Winery	SACSCOC Team Mtg	-	-	-	49	-	49	8	\$ 6.13	300000-74581
4/1/16	5/11/16	Nashville Event Lighting	Centennial Gala-Lighting	-	-	-	5,100	-	5,100	125	\$ 40.80	300000-74581
4/1/16	4/22/16	Leslie Town Centre	Centennial Gala-Rm	-	-	-	5,867	-	5,867	125	\$ 46.94	300000-74581
4/1/16	4/30/16	Chartwells	Centennial Gala-Food	-	-	-	10,306	-	10,306	125	\$ 82.45	300000-74581
4/4/16	4/26/16	Chartwells	Dinner w/Guest Speaker	456	-	-	-	-	456	24	\$ 19.00	110013-74581
4/4/16	4/26/16	Chartwells	Reception-Guest Speaker	521	-	-	-	-	521	75	\$ 6.95	110013-74581
4/5/16	4/26/16	Chartwells	Pres. Ambassador Lunch	95	-	-	-	-	95	12	\$ 7.92	110013-74581
4/13/16	4/26/16	Chartwells	Forum Pres. Lunch	104	-	-	-	-	104	6	\$ 17.33	110013-74581
4/21/16	4/26/16	Chartwells	Faculty Award Reception	3,900	-	-	-	-	3,900	150	\$ 26.00	110013-74581
4/23/16	3/14/16	CRMC Foundation	Jeans & Bling Table Sponsor	-	-	-	600	-	600	8	\$ 75.00	300000-74581
4/25/16	5/31/16	Chartwells	Luncheon Forum Guests	248	-	-	-	-	248	34	\$ 7.29	110013-74581
4/27/16	6/30/16	TLETOA	Spring Conference	-	-	-	3,000	-	3,000	NA	NA	300000-74581
5/2/16	5/31/16	Chartwells	Refreshments-Finals Wk	350	-	-	-	-	350	200	\$ 1.75	110013-74581
5/3/16	5/31/16	Chartwells	Refreshments-Finals Wk	350	-	-	-	-	350	200	\$ 1.75	110013-74581
5/4/16	5/31/16	Chartwells	Refreshments-Finals Wk	350	-	-	-	-	350	200	\$ 1.75	110013-74581
5/5/16	5/31/16	Chartwells	Refreshments-Finals Wk	350	-	-	-	-	350	200	\$ 1.75	110013-74581
5/6/16	5/31/16	Chartwells	Lunch Mtg w/UC Legislators	60	-	-	-	-	60	4	\$ 15.00	110013-74581
5/7/16	5/31/16	Chartwells	Comm. Refreshments	280	-	-	-	-	280	100	\$ 2.80	110013-74581
5/7/16	5/31/16	Chartwells	Comm. Honors Bkfst	735	-	-	-	-	735	60	\$ 12.25	110013-74581
5/7/16	5/31/16	Chartwells	Comm. Honors Lunch	1,508	-	-	-	-	1,508	80	\$ 18.85	110013-74581
5/9/16	5/31/16	Chartwells	Risk Assessment Session	246	-	-	-	-	246	19	\$ 12.95	110013-74581
5/10/16	5/31/16	Putnam Chamber	Champions Night Regist.	20	-	-	-	-	20	1	\$ 20.00	110013-74581
5/31/16	5/31/16	Kroger	TVC Summit Reception	-	-	-	73	-	73	100	\$ 0.73	300000-74581
5/31/16	5/31/16	American Wine & Spirits	TVC Summit Reception	-	-	-	160	-	160	100	\$ 1.60	300000-74581
5/31/16	5/31/16	Kroger	Reception Supplies-Office	82	-	-	-	-	82	NA	NA	110013-74581
6/1/16	6/6/16	Dr. Philip Oldham	TVC Summit Mtg Dinner	224	-	-	-	-	224	7	\$ 32.00	110013-74581
6/1/16	6/30/16	Chartwells	TVC Summit Reception	3,505	-	-	-	-	3,505	120	\$ 29.21	110013-74581
6/6/16	6/30/16	Chartwells	Listening Sessions	94	-	-	-	-	94	12	\$ 7.83	110013-74581
6/7/16	6/30/16	Chartwells	Listening Sessions	101	-	-	-	-	101	15	\$ 6.73	110013-74581
6/8/16	6/30/16	Chartwells	FOCUS Act Signing Recep.	1,440	-	-	-	-	1,440	120	\$ 12.00	110013-74581
6/21/16	6/30/16	Chartwells	Listening Sessions	60	-	-	-	-	60	10	\$ 6.00	110013-74581
Total Business Meals and Hospitality Expenses for the President				\$ 51,377	\$ -	\$ -	\$ 32,882	\$ 10,000	\$ 94,259			

Tennessee Tech University
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
9/15/15	SE Signature VW	Auto Maintenance	\$ -	\$ -	\$ 229	\$ -	\$ -	\$ 229	251014-75210
9/18/15	TN Aquarium	Serve/Protect-TTU Attendees	-	-	-	2,000	-	2,000	300000-73110
9/19/15	TTU Athletics	Pres. Box FB Tickets	-	-	1,200	-	-	1,200	601000-58050
9/30/15	Johnson Nursery	Garden Supplies	-	-	30	-	-	30	251014-74510
9/30/15	Project-Walton House	Generator/electrical @ WH	-	-	55,005	-	-	55,005	251014-78491
10/1/15	Project-Walton House	Generator/electrical @ WH	-	-	(4,556)	-	-	(4,556)	251014-78491
10/1/15	Project-Walton House	Generator/electrical @ WH	-	-	(161)	-	-	(161)	251014-78120
10/3/15	TTU Athletics	Pres. Box FB Tickets	-	-	1,200	-	-	1,200	601000-58050
10/13/15	Jostens	Championship Tennis Ring	-	-	-	189	-	189	600050-74510
10/13/15	Jostens	Chmpnshp Tennis Pendant	-	-	-	189	-	189	600050-74510
10/13/15	Jostens	Championship Softball Ring	-	-	-	189	-	189	600050-74510
10/13/15	Jostens	Chmpnshp Softball Pendant	-	-	-	189	-	189	600050-74510
10/17/15	TTU Athletics	Pres. Box FB Tickets	-	-	1,200	-	-	1,200	601000-58050
11/5/15	TTU Athletics	Guests-BB Season Tickets	-	-	1,400	-	-	1,400	600000-58051
11/14/15	TTU Athletics	Pres. Box FB Tickets	-	-	1,200	-	-	1,200	601000-58050
11/21/15	TTU Athletics	Pres. Box FB Tickets	-	-	1,200	-	-	1,200	601000-58050
11/24/15	State of TN	WH Interior Evaluation	-	-	445	-	-	445	251014-74440
11/24/15	State of TN	WH Interior Evaluation	-	-	3,265	-	-	3,265	251014-74440
11/24/15	Johnson Nursery	Foliage	-	-	199	-	-	199	251014-74510
11/24/15	Sherwin Williams	Supplies-paint for sleigh	-	-	38	-	-	38	251014-74510
11/30/15	TTU Creative Services	Printing-Holiday card inserts	-	-	-	14	-	14	300000-74110
11/30/15	TTU Creative Services	Printing-Holiday card inserts	-	-	-	34	-	34	300000-74110
11/30/15	TTU Creative Services	Printing-Holiday card env.	-	-	-	182	-	182	300000-74110
11/30/15	TTU Creative Services	Printing-Holiday card env.	-	-	-	260	-	260	300000-74110
11/30/15	TTU Creative Services	Printing-Holiday card env.	-	-	-	68	-	68	300000-74110
11/30/15	TTU Creative Services	Printing-Holiday cards	-	-	-	874	-	874	300000-74110
11/30/15	TTU Creative Services	Printing-Holiday cards	-	-	-	120	-	120	300000-74110
11/30/15	Supplyhouse.com-Scoville	HVAC Repair @ WH	-	-	57	-	-	57	251014-74320
11/30/15	Supplyhouse.com-Scoville	HVAC Repair @ WH	-	-	130	-	-	130	251014-74320
11/30/15	Supplyhouse.com-Scoville	HVAC Repair @ WH	-	-	264	-	-	264	251014-74320
11/30/15	TTU Facilities-Reissue	HVAC Repair @ WH	-	-	153	-	-	153	251014-74510
12/10/15	Ckvi Elector Motor Svc	HVAC Repair @ WH	-	-	168	-	-	168	251014-74320
12/22/15	Johnson Nursery	Open House décor @ WH	-	-	-	4,069	-	4,069	300000-74510
12/31/15	Highland Hardware	Foliage	-	-	1	-	-	1	251014-74510
12/31/15	Auto Glass Svc	Auto Maintenance-Glass	-	-	309	-	-	309	251014-74210
1/16/16	TTU Athletics	Guests-BB Game Tickets	-	-	800	-	-	800	601000-58051
1/26/16	Project-Walton House	HVAC Repair @ WH	-	-	42	-	-	42	251014-74510
2/4/16	Ferguson Enterprises	Utilities Replacement @ WH	-	-	2,407	-	-	2,407	251014-74320
2/23/16	AVP-Butler Reimbursement	Vehicle Repair	-	-	28	-	-	28	251014-75210
2/25/16	TTU Athletics	Guests-BB Game Tickets	-	-	864	-	-	864	601000-58052
2/29/16	Highland Hardware	Supplies-door repair	-	-	28	-	-	28	251014-74320
2/29/16	Lowe's	Supplies-WH landscaping	-	-	141	-	-	141	251014-74330
2/29/16	Lowe's	Supplies-WH landscaping	-	-	1,123	-	-	1,123	251014-74330
2/29/16	Hobby Lobby	Supplies-WH landscaping	-	-	142	-	-	142	251014-74510
2/29/16	Project-Walton House	WH HVAC Repair	-	-	146	-	-	146	251014-74510
2/29/16	Southeast Signature Motor	Vehicle Repair	-	-	752	-	-	752	251014-74210
3/2/16	Electronic Express	Audio/Video Replacements	-	-	800	-	-	800	231000-74510
3/3/16	Builders Supply	Supplies-door replacement	-	-	35	-	-	35	251014-74320

Tennessee Tech University
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
3/10/16	Custom Builders	WH-Kitchen remodel	-	-	24,924	-	-	24,924	251014-74320
3/29/16	Smith Electric	Supplies-technology repair	-	-	184	-	-	184	251014-74320
3/31/16	SQ Kathleen Vandyck-Butler	Supplies-pool cover	-	-	3,373	-	-	3,373	251014-74510
3/31/16	Project-Walton House	HVAC Repair @ WH	-	-	30	-	-	30	251014-74510
3/31/16	Xpress Lube-Butler	Auto Care	-	-	11	-	-	11	251014-75210
4/7/16	Freeman Tire Company	Auto Svc	-	-	846	-	-	846	251014-75210
4/11/16	Rachel Smalling	Music for Fac. Awards	-	-	-	300	-	300	300000-74491
4/11/16	Putnam County Clerk	Tags for Pres. Car	-	-	-	60	-	60	300000-74510
4/21/16	TTU Facilities-Reissue	Exterior lighting repair @ WH	-	-	67	-	-	67	251014-74510
4/21/16	Elizabeth Robinson	Licensed Server-Centennial	-	-	-	100	-	100	300000-74491
4/21/16	Jennifer Luna	Licensed Server-Centennial	-	-	-	100	-	100	300000-74491
4/21/16	Mark Dudley	Licensed Server-Centennial	-	-	-	100	-	100	300000-74491
4/21/16	Emily Anderson	Licensed Server-Centennial	-	-	-	100	-	100	300000-74491
4/21/16	Derrick Herd	Licensed Server-Centennial	-	-	-	100	-	100	300000-74491
4/21/16	Johnson Nursery	Centennial Gala-Decorations	-	-	-	2,425	-	2,425	300000-74510
4/28/16	Jack Butler	Fuel for Pres. Vehicle	-	-	23	-	-	23	251014-75210
4/30/16	TTU Facilities-Reissue	HVAC Repair @ WH	-	-	70	-	-	70	251014-74510
4/30/16	TTU Facilities-Reissue	Masonry Repair @ WH	-	-	300	-	-	300	251014-74510
4/30/16	Lowe's	WH Kitchen Remodel	-	-	11	-	-	11	251014-74510
5/2/16	Bradley Sells	Centennial Gala-Eagle	-	-	-	3,000	-	3,000	300000-74510
5/24/16	TTU Facilities-Reissue	Pres. Conf. Rm. Remodel	-	-	9	-	-	9	279003-74510
5/24/16	TTU Facilities-Reissue	WH Fireplace Repair	-	-	16	-	-	16	251014-74510
5/24/16	TTU Facilities-Reissue	WH Kitchen Remodel	-	-	114	-	-	114	279003-74510
5/26/16	Sherwin Williams	WH Kitchen Remodel	-	-	34	-	-	34	279003-74320
5/26/16	Custom Builders	WH Kitchen Remodel	-	-	2,830	-	-	2,830	279003-74320
5/31/16	Xpress Lube-Boatman	Auto Svc	-	-	17	-	-	17	251014-75210
5/31/16	WW Grainger-Scoville	HVAC Repair @ WH	-	-	42	-	-	42	251014-74510
5/31/16	WW Grainger-Scoville	HVAC Repair @ WH	-	-	446	-	-	446	251014-74320
5/31/16	Lowe's	Pres. Conf. Rm. Remodel	-	-	265	-	-	265	279003-74320
5/31/16	Sears	WH Kitchen Remodel	-	-	20	-	-	20	279003-74510
5/31/16	The Range Hood Store	WH Kitchen Remodel	-	-	530	-	-	530	279003-74320
5/31/16	Ferguson Enterprises	WH Kitchen Remodel	-	-	604	-	-	604	279003-74320
5/31/16	Simplisafe.com	WH Kitchen Remodel	-	-	690	-	-	690	279003-74320
5/31/16	Williams Wholesale	WH Kitchen Remodel	-	-	1,915	-	-	1,915	279003-74510
5/31/16	Ferguson Enterprises	WH Kitchen Remodel	-	-	2,276	-	-	2,276	279003-74320
5/31/16	Sears	WH Kitchen Remodel	-	-	5,889	-	-	5,889	279003-74510
6/7/16	Mitchell White	Centennial Gala-Rm Setup	-	-	-	500	-	500	300000-74491
6/8/16	Sherwin Williams	Pres. Conf. Rm. Remodel	-	-	69	-	-	69	279003-74320
6/8/16	Sherwin Williams	WH Kitchen Remodel	-	-	51	-	-	51	279003-74320
6/9/16	Aegis Environmental Inc.	Pres. Conf. Rm. Remodel	-	-	3,757	-	-	3,757	279003-74320
6/15/16	CDW Government Inc.	Pres. Conf. Rm. Remodel	-	-	3,624	-	-	3,624	279003-74510
6/20/16	Sherwin Williams	WH Kitchen Remodel	-	-	45	-	-	45	279003-74320
6/21/16	Sherwin Williams	Pres. Conf. Rm. Remodel	-	-	34	-	-	34	279003-74320
6/21/16	Sherwin Williams	WH Kitchen Remodel	-	-	172	-	-	172	279003-74320
6/23/16	Custom Builders	WH Kitchen Remodel	-	-	8,073	-	-	8,073	279003-74320
6/24/16	Ckvi Elector Motor Svc	HVAC Repair @ WH	-	-	176	-	-	176	251014-74320
6/24/16	Carwile's	Plumbing Repair @ WH	-	-	56	-	-	56	251014-74320
6/24/16	Lowe's	Plumbing Repair @ WH	-	-	113	-	-	113	251014-74320

Tennessee Tech University
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
6/24/16	Rogers Group	Plumbing Repair @ WH	-	-	351	-	-	351	251014-74320
6/24/16	Builders Supply	Pool House Repair @ WH	-	-	14	-	-	14	251014-74320
6/24/16	Shaw	Pres. Conf. Rm. Remodel	-	-	2,856	-	-	2,856	279003-74320
6/24/16	LoJac	WH Retainer Wall Repair	-	-	12	-	-	12	251014-74510
6/24/16	On the Move	WH Kitchen Remodel	-	-	250	-	-	250	279003-74320
6/24/16	Custom Builders	WH Kitchen Remodel	-	-	11,984	-	-	11,984	279003-74320
6/29/16	CDW Government Inc.	Pres. Conf. Rm. Remodel	-	-	767	-	-	767	279003-74510
6/30/16	Lowes	WH Generator/Electrical	-	-	62	-	-	62	251014-74510
6/30/16	Central Electric	WH Generator/Electrical	-	-	8	-	-	8	251014-74510
6/30/16	Williams Wholesale	WH Generator/Electrical	-	-	37	-	-	37	251014-74510
6/30/16	WW Grainger-Scoville	WH HVAC Repair	-	-	145	-	-	145	251014-74320
6/30/16	Central Electric	WH Generator/Electrical	-	-	215	-	-	215	251014-74320
6/30/16	Carwile's	WH Plumbing Repair	-	-	149	-	-	149	251014-74320
6/30/16	Lowes	WH Plumbing Repair	-	-	107	-	-	107	251014-74320
6/30/16	Lowes	Pres. Conf. Rm. Remodel	-	-	(3)	-	-	(3)	279003-74320
6/30/16	Sherwin Williams	Pres. Conf. Rm. Remodel	-	-	17	-	-	17	279003-74320
6/30/16	Lowes	Pres. Conf. Rm. Remodel	-	-	107	-	-	107	279003-74320
6/30/16	United Refrig Inc-Scoville	Pres. Conf. Rm. Remodel	-	-	112	-	-	112	279003-74320
6/30/16	Jones Flooring	Pres. Conf. Rm. Remodel	-	-	405	-	-	405	279003-74320
6/30/16	TTU Facilities-Reissue	Pres. Conf. Rm. Remodel	-	-	850	-	-	850	279003-74510
6/30/16	WW Grainger-Scoville	Pres. Conf. Rm. Remodel	-	-	647	-	-	647	279003-74320
6/30/16	TTU Facilities-Reissue	Pres. Conf. Rm. Remodel	-	-	5,579	-	-	5,579	279003-74510
6/30/16	TTU Facilities-Reissue	WH Patio/Masonry Repair	-	-	2,380	-	-	2,380	251014-74510
6/30/16	Lowes	WH Kitchen Remodel	-	-	18	-	-	18	279003-74510
6/30/16	Lowes	WH Kitchen Remodel	-	-	345	-	-	345	279003-74320
6/30/16	Sherwin Williams	WH Kitchen Remodel	-	-	189	-	-	189	279003-74320
6/30/16	TTU Facilities-Reissue	WH Kitchen Remodel	-	-	20	-	-	20	279003-74510
6/30/16	TTU Facilities-Reissue	WH Kitchen Remodel	-	-	30	-	-	30	279003-74510
6/30/16	SSC Solutions	WH Kitchen Remodel	-	-	232	-	-	232	279003-74321
6/30/16	Winell Lee Specialty Hdw	WH Kitchen Remodel	-	-	259	-	-	259	279003-74320
6/30/16	On the Move	WH Kitchen Remodel	-	-	300	-	-	300	279003-74320
6/30/16	TTU Facilities-Reissue	WH Kitchen Remodel	-	-	356	-	-	356	279003-74510
6/30/16	IN *JJP Mechanical Reps	WH Kitchen Remodel	-	-	425	-	-	425	279003-74320
6/30/16	TTU Facilities-Reissue	WH Kitchen Remodel	-	-	5,700	-	-	5,700	279003-74510
6/30/16	Custom Builders	WH Kitchen Remodel	-	-	27,500	-	-	27,500	279003-74320
6/30/16	Lowes	WH Plumbing Repair	-	-	502	-	-	502	251014-74320
6/30/16	Lowes	WH Patio/Masonry Repair	-	-	205	-	-	205	251014-74320
6/30/16	Skyline Exhibitor Source	Stage Setup Purchase	-	-	-	28,506	-	28,506	300000-74510
6/30/16	Parris Printing	Centennial Gala-Printing	-	-	-	5,000	-	5,000	300000-74110
Total Other Operating Expenses for the President			\$	\$	\$	\$	\$	\$	
					195,122	48,668		243,790	

The University of Memphis

Audit of the President's Expenses For the Period July 1, 2015 - June 30, 2016

**Prepared By
Office of System-wide Internal Audit
Tennessee Board of Regents**



TENNESSEE BOARD OF REGENTS

Office of System-wide Internal Audit

1 Bridgestone Park | Nashville, TN 37214-2428 | Phone 615.366.4496 | Fax 615.366.1517 | www.tbr.edu

October 12, 2016

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

Dear Chairman Griscom:

Enclosed is the internal audit report on the expenses of the Office of the President for the University of Memphis for the fiscal year July 1, 2015 to June 30, 2016, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of, or for the benefit of the president regardless of the funding source.

The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls, except for the omission of some expenses from the Business Meals and Hospitality schedule. These were added to the appropriate schedule in the audit report.

We appreciate the courtesy and cooperation of University of Memphis personnel during the review.

Sincerely,

Mike Batson, CPA

CC: Dr. M. David Rudd, President
Mr. David Zettergren, Vice President for Business and Finance
Mr. Byron Morgan, Chief Audit Executive

University of Memphis
Audit of President's Expenses
For the Fiscal Year July 1, 2015 – June 30, 2016

President	Dr. David Rudd	Internal Auditor	Mike Batson, Tennessee Board of Regents																																																																																												
Objectives	To comply with Tennessee Code Annotated, Title 49, Chapter 7 and Tennessee Board of Regents (TBR) Policy 4:03:03:60, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2015 to June 30, 2016; to determine compliance with state statutes and TBR and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of, or for the benefit of the president regardless of the funding source.																																																																																														
Scope	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing, issued by the Institute of Internal Auditors, and included tests of the accounting records and such other auditing procedures considered necessary.																																																																																														
Analysis	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president's office during the fiscal year ended June 30, 2016:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="text-align: right;">Institutional</th> <th style="text-align: right;">Foundation</th> <th style="text-align: right;">External</th> <th style="text-align: right;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5">President:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$549,046</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$549,046</td> </tr> <tr> <td>Bonus Payments</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">5,000</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">\$5,000</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">20,000</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">\$20,000</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">9,000</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">\$9,000</td> </tr> <tr> <td>Other Allowances</td> <td style="text-align: right;">600</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">\$600</td> </tr> <tr> <td>Salary, Benefits & Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$583,646</td> <td style="text-align: right; border-top: 1px solid black;">\$0</td> <td style="text-align: right; border-top: 1px solid black;">\$0</td> <td style="text-align: right; border-top: 1px solid black;">\$583,646</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$6,863</td> <td style="text-align: right;">\$18,783</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$25,646</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$54,916</td> <td style="text-align: right;">\$14,404</td> <td style="text-align: right;">\$22,030</td> <td style="text-align: right;">\$91,350</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$44,032</td> <td style="text-align: right;">\$181,018</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$225,050</td> </tr> <tr> <td colspan="5">President's Office:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$459,099</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$459,099</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$2,260</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$2,260</td> </tr> <tr> <td>Business Meals and Hospitality</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$52,181</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$52,181</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$34,577</td> <td style="text-align: right;">\$658,407</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$692,984</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$1,183,133</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$927,053</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$22,030</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$2,132,216</td> </tr> </tbody> </table> <p>Additional Disclosures:</p> <p>Bonus Payments – The Board authorized a bonus plan for presidents. During the period, the President received a Discretionary bonus payment of \$6,282.</p> <p>Discretionary Allowance – The President was provided a discretionary spending allowance. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income.</p> <p>Housing Allowance - The President was provided a housing allowance of \$20,000 for the fiscal year.</p> <p>Other Allowances – The President was provided other allowances of \$50 per month for cell phone expenses, which were paid as taxable income.</p> <p>Vehicle Allowance – The President was provided a vehicle allowance of \$750 per month.</p> <p>Athletic Tickets – The President was provided tickets to university athletic events. The face value of the tickets, totaling \$36,605 for the period, was recorded in Organization Codes 751010, 750010, and 751011, and not allocated to the president's accounts; these expenses were excluded from the scope of this review.</p> <p>External Sources – This report includes the cost of items provided, paid, or reimbursed by external sources for the benefit of the President. In instances when the values of these items are not available, other relevant details are provided on the applicable supplemental schedule.</p>						Institutional	Foundation	External	Total	President:					Salary and Benefits	\$549,046	\$0	\$0	\$549,046	Bonus Payments	0	0	0	0	Discretionary Allowance	5,000	0	0	\$5,000	Housing Allowance	20,000	0	0	\$20,000	Vehicle Allowance	9,000	0	0	\$9,000	Other Allowances	600	0	0	\$600	Salary, Benefits & Other Payments	\$583,646	\$0	\$0	\$583,646	Travel (Schedule A)	\$6,863	\$18,783	\$0	\$25,646	Business Meals and Hospitality (Schedule B)	\$54,916	\$14,404	\$22,030	\$91,350	Other Expenses (Schedule C)	\$44,032	\$181,018	\$0	\$225,050	President's Office:					Salary and Benefits	\$459,099	\$0	\$0	\$459,099	Travel	\$0	\$2,260	\$0	\$2,260	Business Meals and Hospitality	\$0	\$52,181	\$0	\$52,181	Other Expenses	\$34,577	\$658,407	\$0	\$692,984	Total Expenses	\$1,183,133	\$927,053	\$22,030	\$2,132,216
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Observations	None		
Questioned Costs	None	Recoveries	N/A
Conclusion	<p>The objectives of the audit of the expenses of the Office of the President for the University of Memphis for the fiscal year July 1, 2015 through June 30, 2016 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports, or deficiencies in internal controls, except for the omission of some expenses for catering for some football games. The omissions were added to the appropriate schedules in this report.</p> <p>The supplemental schedules included with this report fairly represent the expenses of the president's office.</p>		
Restriction on Use of Report	<p>This report is intended solely for the internal use of the Tennessee Board of Regents and 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 TBR, Office of System-wide Internal Audit or 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.</p>		

The University of Memphis
Summary of the President's Expenses
For the Period July 1, 2015 to June 30, 2016

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 547,342	\$ -	\$ 1,704	\$ -	\$ -	\$ 549,046
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		5,000	-	-	-	-	5,000
Housing Allowance		20,000	-	-	-	-	20,000
Vehicle Allowance		9,000	-	-	-	-	9,000
Other Allowances		600	-	-	-	-	600
Salary, Benefits & Other Payments		<u>581,942</u>	<u>-</u>	<u>1,704</u>	<u>-</u>	<u>-</u>	<u>583,646</u>
Travel	A	4,674	18,783	2,189	-	-	25,646
Business Meals and Hospitality	B	1,448	6,503	2,512	7,901	22,970	41,334
Other Expenses	C	2,173	97,018	41,859	84,000	-	225,050
Total Expenses for the President		<u>590,237</u>	<u>122,304</u>	<u>48,264</u>	<u>91,901</u>	<u>22,970</u>	<u>875,676</u>
President's Office:							
Salary and Benefits (7.2 FTE)		459,099	-	-	-	-	459,099
Travel		-	2,260	-	-	-	2,260
Business Meals and Hospitality		-	52,181	-	-	-	52,181
Other Expenses		30,329	658,407	4,248	-	-	692,984
		<u>489,428</u>	<u>712,848</u>	<u>4,248</u>	<u>-</u>	<u>-</u>	<u>1,206,524</u>
Total Expenses		<u>\$ 1,079,665</u>	<u>\$ 835,152</u>	<u>\$ 52,512</u>	<u>\$ 91,901</u>	<u>\$ 22,970</u>	<u>\$ 2,082,200</u>

Additional Disclosures:

Housing - The President is provided a housing allowance by the University of Memphis and totaled \$20,000 (Organization Code - 100000) for the period.

Vehicle Allowance - The President receives a monthly car allowance of \$750 per month in accordance with employment contract.

Other Allowances - The President is provided other spending allowances of \$50 per month for cell phone expenses.

Athletic Tickets - The President is provided tickets to university athletic events. The face value of the tickets is recorded in Organization Codes 751010/750010/751011 and totaled \$36,605 for the period, which is recorded in the expenses of Schedule C.

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

President Emeritus - The President Emeritus is provided a monthly salary of \$5,660.16. The total salary and benefits through the end of the quarter are \$72,065.16.

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

The University of Memphis
Schedule A - Travel Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
10/11/14	10/14/14	8/6/15	New York, NY	International Summit on Suicide Research 2015 Conference	430	-	-	650	1,080	-	-	-	-	1,080	100000/73200
8/6/15	8/8/15	8/24/15	Toronto, Canada	American Psychological Association Education Directorate	562	688	178	93	1,521	-	-	-	-	1,521	100000/73200
9/9/15	9/10/15	9/23/15	Washington, DC	President's Interfaith & Community Service White House Convening	536	374	-	-	-	910	-	-	-	910	100/71200
9/11/15	9/13/15	9/23/15	Kansas City, KS	U of M vs. Kansas Football Game	653	190	153	-	-	806	190	-	-	996	100/71200
9/18/15	9/19/15	9/1/15	Toledo, OH	Bowling Green State University, OH Football Game	1,131	103	-	-	-	91	1,143	-	-	1,234	100000/73200 100/71200
10/1/15	10/5/15	10/20/15	Tampa, FL	University of South Florida Football Game	289	-	139	-	-	289	139	-	-	428	100000/73200 100/74500
10/5/15	10/5/15	10/28/15	Nashville, TN	Senate Committee Meeting	132	-	-	-	-	132	-	-	-	132	100/71200
10/10/15	10/13/15	10/29/15	New York City, New York	International Summit on Suicide Research/ Meeting Donors & Alumni	396	1,748	1,777	-	-	3,921	-	-	-	3,921	100/71200
10/20/15	10/21/15	10/28/15	Fayetteville, NC	Force & Family Symposium	129	-	-	-	-	129	-	-	-	129	100/71200
11/2/15	11/3/15	11/17/15	Philadelphia, PA	Annual Fall Presidents and Athletic Directors Meeting- American Athletic Conference	453	378	32	-	-	485	378	-	-	863	100000/73200 100/71200
11/13/15	11/15/15	12/1/15	Houston, TX	Houston Football Game	222	289	121	19	-	313	339	-	-	652	100000/73200 100/71200
11/15/15	11/16/15	10/13/15	Indianapolis, IN	APLU Council of Presidents' meeting	401	277	85	675	675	763	-	-	-	1,438	100000/73200 100/71200
11/20/15	11/22/15	12/17/15	Philadelphia, PA	Temple Football Game	213	-	219	-	-	432	-	-	-	432	100/71200
12/4/15	12/8/15	9/30/15	Houston, TX	Southern Association of Colleges and Schools 2015 Annual Meeting	1,046	467	22	503	1,399	640	-	-	-	2,039	481100/73400 100000/73200 100/71200
2/1/16	2/2/16	2/17/16	Nashville, TN	TBR/Nashville Meetings	-	336	9	25	-	369	-	-	-	369	100/71200
2/11/16	2/13/16	3/22/16	Washington, DC and New York City, NY	Donor Meetings	689	526	259	119	-	1,593	-	-	-	1,593	100/71200
3/9/16	3/14/16	4/4/16	Nashville, TN and Orlando, FL	Meetings/AAC Tournament	1,311	1,091	486	367	-	3,255	-	-	-	3,255	100/71200
4/16/16	4/23/16	2/3/16	Havana, Cuba	Tennessee Consortium for International Studies - Fee include hotel, meal, airfare from Tampa to Havana	-	-	-	3,875	-	3,875	-	-	-	3,875	100/74690
6/1/16	6/3/16	6/28/16	Miami, FL	AAC President's Meeting	500	-	202	77	-	780	-	-	-	780	100/71200
Total Travel Expenses for the President					\$ 9,094	\$ 6,467	\$ 3,681	\$ 6,403	\$ 4,674	\$ 18,783	\$ 2,189	\$ -	\$ -	\$ 25,646	

The University of Memphis
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/16/15	7/24/15	David Rudd	Lunch Meeting Community Partnership	\$ 58	\$ -	\$ -	\$ -	\$ -	\$ 58	2	\$ 28.84	100000/74983
8/1/15	8/24/15	David Rudd	Dinner with Donors	-	256	-	-	-	256	5	51.20	100/74620
8/4/15	8/24/15	Rudd, Michael David	Community Relations	50	-	-	-	-	50	2	25.00	100000/74983
8/10/15	8/26/15	Aramark Inc	Crisis De-escalation Training	142	-	-	-	-	142	12	11.85	100000/74983
8/13/15	9/15/15	Aramark Inc	University/Community Relations	240	-	-	-	-	240	15	15.99	100000/74983
8/17/15	8/26/15	Aramark Inc	University Relations	51	-	-	-	-	51	3	16.98	100000/74983
8/24/15	9/15/15	Aramark Inc	University/Community Relations	66	-	-	-	-	66	3	21.91	100000/74983
9/1/15	12/10/15	Aramark Inc	Breakfast with Chairs/Deans	-	793	-	-	-	793	50	15.86	100/74620
9/4/15	9/23/15	David Rudd	Lunch - Community relations	-	35	-	-	-	35	2	17.50	100/74620
9/5/15	9/28/15	Germantown Commissary	Football vs. Missouri St. - Suite Food	-	-	-	-	470	470	40	11.75	480210/74983
9/23/15	9/29/15	David Rudd	Lunch - Community Relations	-	309	-	-	-	309	4	77.25	100/74620
9/24/15	9/29/15	David Rudd	Lunch - Community Relations	-	37	-	-	-	37	2	18.50	100/74620
9/24/15	12/22/15	Holiday Inn	Breakfast - Community Relations	27	-	-	-	-	27	3	8.95	100000/74983
9/25/15	12/22/15	Holiday Inn	Breakfast - Community Relations	21	-	-	-	-	21	2	10.33	100000/74983
10/6/15	10/12/15	David Rudd	Lunch with donor	-	40	-	-	-	40	2	20.00	100/74620
10/7/15	10/19/15	David Rudd	Lunch with donors	-	229	-	-	-	229	4	57.25	100/74620
10/15/15	10/29/15	David Rudd	Lunch with donors	-	271	-	-	-	271	4	67.75	100/74620
9/24/15	10/14/15	Germantown Commissary	Football vs. Cincinnati Suite Food	-	-	-	-	470	470	40	11.75	751010/74983
10/17/15		Germantown Commissary	Football vs. Mississippi Suite Food	-	-	470	-	-	470	40	11.75	751010/74983
10/31/15		Germantown Commissary	Football vs. Tulane Suite Food	-	-	470	-	-	470	40	11.75	751010/74983
11/7/15		Germantown Commissary	Football vs. Navy Suite Food	-	-	470	-	-	470	40	11.75	751010/74983
11/28/15		Germantown Commissary	Football vs. SMU Suite Food	-	-	470	-	-	470	40	11.75	751010/74983
10/28/15	1/6/19	Holiday Inn	Breakfast - Community Relations	9	-	-	-	-	9	2	4.50	100000/74983
10/30/15	10/30/15	Aramark Catering	President's Parent/Family Weekend Reception	-	-	-	-	3,497	3,497	300	11.66	Catering Funds
10/30/15	1/6/16	Holiday Inn	Breakfast - Community Relations	7	-	-	-	-	7	2	3.48	100000/74983
10/31/15	1/26/16	Aramark Inc	Breakfast with Parents who are prospective major gift donors	-	-	-	537	-	537	40	13.44	620/74620
11/11/15	12/11/15	David Rudd	Lunch with donors	-	80	-	-	-	80	4	19.89	100/74620
11/17/15	12/11/15	David Rudd	Lunch with donor	-	27	-	-	-	27	2	13.52	100/74620
11/19/15	1/12/16	David Rudd	Lunch with donor	-	102	-	-	-	102	7	14.64	100/74620
11/30/15	1/6/16	Holiday Inn University of Memphis	Breakfast - Community Relations	17	-	-	-	-	17	2	8.48	100000/74983
12/11/15	12/11/15	Aramark Catering	President's Holiday Party	-	-	-	-	12,167	12,167	1000	12.17	Catering Funds
12/14/15	1/28/16	Holiday Inn University of Memphis	Breakfast - Community Relations	17	-	-	-	-	17	2	8.45	100000/74983
12/15/15	1/28/16	Holiday Inn University of Memphis	Breakfast - Community Relations	47	-	-	-	-	47	5	9.35	100000/74983
1/7/16	1/29/16	Tammy Hedges (reimbursement)	President's Winter Commencement Speaker Dinner	-	-	632	-	-	632	8	79.00	401000/74983
1/12/16	1/20/16	David Rudd	Lunch - Community Relations	-	43	-	-	-	43	2	21.31	100/74620
1/14/16	1/28/16	Holiday Inn University of Memphis	Breakfast - Community Relations	21	-	-	-	-	21	3	6.95	100000/74983
1/19/16	3/1/16	Holiday Inn University of Memphis	Breakfast - Community Relations	20	-	-	-	-	20	2	9.95	100000/74983

The University of Memphis
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
1/25/16	2/18/16	David Rudd	Lunch - Community Relations	-	13	-	-	-	13	2	6.39	100/74620
1/25/16	3/1/16	Holiday Inn University of Memphis	Breakfast - Community Relations	24	-	-	-	-	24	3	7.95	100000/74983
1/26/16	3/1/16	Holiday Inn University of Memphis	Breakfast - Community Relations	35	-	-	-	-	35	6	5.85	100000/74983
1/28/16	3/1/16	Holiday Inn University of Memphis	Breakfast - Community Relations	5	-	-	-	-	5	2	2.25	100000/74983
1/29/16	3/1/16	Holiday Inn University of Memphis	Breakfast - Community Relations	24	-	-	-	-	24	3	7.95	100000/74983
2/4/16	2/17/16	David Rudd	Lunch - Community Relations	-	45	-	-	-	45	2	22.50	100/74620
2/8/16	2/25/16	David Rudd	President's Council Breakfast	-	119	-	-	-	119	13	9.15	100/74620
2/10/16	3/9/16	Holiday Inn University of Memphis	Lunch with donor	-	-	-	19	-	19	2	9.73	620/74620
3/4/16	4/5/16	Holiday Inn University of Memphis	Breakfast with donors	17	-	-	-	-	17	2	8.50	100000/74983
3/17/16	4/12/16	Holiday Inn University of Memphis	Breakfast - Community Relations	5	-	-	-	-	5	2	2.50	100000/74983
3/17/16	3/28/16	David Rudd	Lunch with donors	-	36	-	-	-	36	2	18.00	100/74620
3/18/16	4/12/16	Holiday Inn University of Memphis	Breakfast - Community Relations	34	-	-	-	-	34	4	8.50	100000/74983
3/21/16	3/28/16	David Rudd	Lunch with donors	-	51	-	-	-	51	2	25.50	100/74620
3/28/16	4/6/16	David Rudd	Lunch - Community Relations	-	53	-	-	-	53	2	26.50	100/74620
4/1/16	6/7/16	Fogelman Executive Conference Center	Breakfast - Community Relations	264	-	-	-	-	264	18	14.67	100000/74983
4/5/16	6/30/16	Holiday Inn University of Memphis	Breakfast with guest	-	9	-	-	-	9	2	4.60	100/74620
4/6/16	6/30/16	Holiday Inn University of Memphis	Breakfast with guests	-	40	-	-	-	40	4	9.95	100/74620
4/7/16	6/30/16	Holiday Inn University of Memphis	Breakfast with Faculty Senate	-	132	-	-	-	132	9	14.64	100/74620
4/8/16	5/4/16	David Rudd	Lunch Meeting	-	100	-	-	-	100	4	25.00	100/74620
4/8/16	4/26/16	Fogelman Executive Conference Center	Breakfast Meeting - Staff Senate	88	-	-	-	-	88	6	14.64	100000/74983
4/11/16	6/30/16	Holiday Inn University of Memphis	Meal with guest	-	9	-	-	-	9	1	9.20	100/74620
4/18/16	5/4/16	David Rudd	Lunch Meeting	-	29	-	-	-	29	2	14.50	100/74620
4/18/16	6/30/16	Holiday Inn University of Memphis	Breakfast Meeting	-	5	-	-	-	5	2	2.25	100/74620
4/19/16	6/20/16	Holiday Inn University of Memphis	Breakfast Meeting	-	20	-	-	-	20	2	9.95	100/74620
4/20/16	6/27/16	Holiday Inn University of Memphis	Breakfast Meeting	-	17	-	-	-	17	2	8.45	100/74620
4/21/16	5/17/16	Wade and Company Catering	TSF Blue & Grey Gala	-	-	-	7,344	-	7,344	210	34.97	
4/24/16	4/26/16	Aramark Catering	President's Student Leadership Award Ceremony	-	-	-	-	2,550	2,550	150	17.00	Catering Funds
4/24/16	4/26/16	Aramark Catering	Honors Assembly	-	-	-	-	3,816	3,816	380	10.04	Catering Funds
4/25/16	6/28/16	Holiday Inn University of Memphis	Breakfast Meeting	-	17	-	-	-	17	2	8.45	100/74620
4/26/16	5/4/16	David Rudd	Lunch Meeting	-	51	-	-	-	51	2	25.50	100/74620
4/26/16	6/30/16	Holiday Inn University of Memphis	Breakfast Meeting	-	5	-	-	-	5	2	2.25	100/74620
4/27/16	6/20/16	Holiday Inn University of Memphis	Breakfast Meeting	-	20	-	-	-	20	2	9.95	100/74620
4/28/16	6/30/16	Holiday Inn University of Memphis	Breakfast Meeting	-	19	-	-	-	19	2	9.58	100/74620
4/28/16	5/11/16	Bobby A Prince	Dinner with Donors	-	631	-	-	-	631	7	90.19	100/74620
5/2/16	6/30/16	Holiday Inn University of Memphis	Breakfast Meeting	-	19	-	-	-	19	2	9.58	100/74620
5/3/16	6/30/16	Holiday Inn University of Memphis	Meal with guest	-	16	-	-	-	16	2	8.08	100/74620
5/6/16	5/31/16	David Rudd	Lunch Meeting	-	61	-	-	-	61	2	30.50	100/74620
5/5/16	5/18/16	Aramark, Inc	Lunch - Community Relations	60	-	-	-	-	60	3	19.87	100000/74983
5/18/16	6/20/16	Holiday Inn University of Memphis	Breakfast Meeting	-	57	-	-	-	57	6	9.45	100/74620
5/13/16	6/7/16	Fogelman Executive Conference Center	Breakfast - Faculty Senate	102	-	-	-	-	102	7	14.64	100000/74983
5/18/16	6/6/16	Aramark Inc	QEP team thank you	-	337	-	-	-	337	20	16.87	100/74620
5/18/16	6/20/16	Holiday Inn University of Memphis	Meal with guest	-	57	-	-	-	57	6	9.45	100/74620
5/23/16	6/13/16	David Rudd	Lunch Meeting	-	47	-	-	-	47	2	23.50	100/74620
5/23/16	6/20/16	Holiday Inn University of Memphis	Breakfast Meeting	-	17	-	-	-	17	2	8.45	100/74620
5/25/16	6/20/16	Holiday Inn University of Memphis	Breakfast Meeting-Faculty Senate	-	88	-	-	-	88	6	14.64	100/74620

The University of Memphis
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
5/26/16	6/20/16	Holiday Inn University of Memphis	Breakfast Meeting	-	20	-	-	-	20	2	9.95	100/74620
5/26/16	6/23/16	Aramark Inc	Physical plant thank you	-	298	-	-	-	298	90	3.31	100/74620
5/27/16	6/20/16	Holiday Inn University of Memphis	Breakfast Meeting	-	20	-	-	-	20	2	9.95	100/74620
5/27/16	6/23/16	Aramark Inc	Physical plant thank you	-	980	-	-	-	980	250	3.92	100/74620
5/31/16	6/23/16	David Rudd	Lunch Meeting	-	52	-	-	-	52	2	26.00	100/74620
6/6/16	6/30/16	University of Memphis	President Council	-	489	-	-	-	489	15	32.58	100/74620
6/7/16	6/30/16	Holiday Inn University of Memphis	Breakfast Meeting-Faculty Senate	-	102	-	-	-	102	8	12.81	100/74620
6/9/16	6/28/16	David Rudd	Dinner Meeting	-	66	-	-	-	66	2	33.23	100/74620
6/9/16	6/28/16	Holiday Inn University of Memphis	Breakfast Meeting	-	17	-	-	-	17	2	8.45	100/74620
6/22/16	6/30/16	Holiday Inn University of Memphis	Meal with guest	-	20	-	-	-	20	2	9.95	100/74620
6/22/16	6/30/16	David Rudd	Meal with guest	-	51	-	-	-	51	3	17.00	100/74620
6/23/16	6/30/16	Holiday Inn University of Memphis	Breakfast with staff/guests	-	48	-	-	-	48	5	9.61	100/74620
Total Business Meals and Hospitality Expenses for the President				\$ 1,448	\$ 6,503	\$ 2,512	\$ 7,901	\$ 22,970	\$ 41,334			

The University of Memphis
Schedule C - Other Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
8/3/15	Whimsy Cookie Company	Cookies for Police Services	\$ -	\$ 158	\$ -	\$ -	\$ -	\$ 158	100/74620
8/5/15	Office Interiors of Memphis	Chair for the President	-	1,156	-	-	-	1,156	100/74100
8/21/15	Whimsy Cookie Company	Cookies for Campus School Teachers	-	158	-	-	-	158	100/74620
8/28/15	Blue Sky Couriers	Courier Service to FedEx	11	-	-	-	-	11	100000/74490
8/30/15	Season Tickets	Football Season (24 person suite @ \$20,000 each suite)	-	-	20,000	-	-	20,000	751010/750010
8/30/15	Season Tickets	Football Season Tickets (64 @ \$200)	-	-	12,800	-	-	12,800	751010/750010
9/21/15	The Economic Club of Memphis	Membership due - Dr. Rudd	-	600	-	-	-	600	100/74610
9/30/15	Holliday Flowers Inc	Floral Arrangement Faculty Senate Event	70	-	-	-	-	70	100000/74986
10/1/15	Blue Sky Couriers	Basketball Tickets to President's Guests (TBR)	63	-	-	-	-	63	100000/74986
10/6/15	Art Center Supply Store (JE)	Foam board for Pictures	102	-	-	-	-	102	100000/74986
10/6/15	Staples Advantage (JE)	Hanging Strips for Pictures	113	-	-	-	-	113	100000/74986
10/19/15	IMEC	President's Greeting Cards	360	-	-	-	-	360	100000/74120
10/30/15	Blue Sky Couriers	Courier Service to FedEx	10	-	-	-	-	10	100000/74986
10/31/15	National Awards	Keynote Speaker Gift - Commencement 8/13/2015	-	-	150	-	-	150	401000/74500
10/31/15	Tiger Copy & Graphics	Printing of Commencement VIP Guest Invitations	-	-	85	-	-	85	401000/74110
11/2/15	Chickasaw Council Boy Scouts of America	Sponsor for Brad Martin Distinguished Citizen Award Dinner	-	2,500	-	-	-	2,500	100/74640
11/5/15	Conference Planning - Internal Billing	SCS Partnership Meeting	207	-	-	-	-	207	100000/74986
11/6/15	Men's Basketball Parking	Fed Ex Forum garage parking pass @ \$365 per space	-	-	365	-	-	365	750010
11/6/15	Season Tickets	Men's Basketball season tickets 4 @ \$785 each	-	-	3,140	-	-	3,140	750010
11/12/15	Blue Sky Couriers	Courier Service to Holliday Flowers	20	-	-	-	-	20	100000/74986
11/24/15	Conference Planning - Internal Billing	People First Partnership Meeting	290	-	-	-	-	290	100000/74986
12/3/15	Conference Planning - Internal Billing	Delta Regional Consortium	849	-	-	-	-	849	100000/74986
12/30/15	Bowl Game Tickets	Birmingham Bowl - 6 Tickets @ \$50 each	-	-	300	-	-	300	751011
1/14/16	Blue Sky Couriers	Courier Service	47	-	-	-	-	47	100000/74986
1/14/16	Blue Sky Couriers	Courier Service to Sullivan Branding	10	-	-	-	-	10	100000/74986
2/1/16	National Awards, Inc.	December 2015 Keynote Speaker Gift	-	-	134	-	-	134	401000/74500
2/4/16	Blue Sky Couriers	FedEx	10	-	-	-	-	10	100000/74986
2/10/16	Orpheum Theatre	2015 Action Tickets	-	1,875	-	-	-	1,875	100/74640
2/18/16	Association of American Colleges & University	Registration AACU Conference	-	567	-	-	-	567	100/74690
2/24/16	Blue Sky Couriers	Assisi Foundation	10	-	-	-	-	10	100000/74986
2/29/16	Shelby County Education Foundation	Sponsor - Celebration of Champions of Education	-	600	-	-	-	600	100/74640
2/29/16	Tiger Copy & Graphics	Printing of invitations for Honors Assembly 2016	-	-	184	-	-	184	401000/74110
3/1/16	Women's Foundation for a Greater Memphis	Sponsor - Annual Tribute Luncheon and Sympasium	-	1,250	-	-	-	1,250	100/74640

The University of Memphis
Schedule C - Other Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
3/9/16	Committee for Economic Development	Membership	-	10,000	-	-	-	10,000	100/74610
3/15/16	Ben Bryant	Consulting Services	-	-	-	4,800	-	4,800	800/74710
3/30/16	University Neighborhoods Development Corporation	Legal services	-	-	-	60,000	-	60,000	800/74710
3/31/16	Tiger Copy & Graphics	VIP Passes for May 7, 2016 Commencement	-	-	45	-	-	45	401000/74110
4/1/16	Conference Planning	Memphis College & University Presidents	-	264	-	-	-	264	100/74650
4/4/16	Ben Bryant	Consulting Services	-	-	-	4,800	-	4,800	800/74710
4/5/16	Holiday Flowers	Flowers	-	110	-	-	-	110	100/74650
4/5/16	Holiday Flowers	Flowers	-	110	-	-	-	110	100/74650
4/13/16	University of Memphis	Legal settlement	-	46,352	-	-	-	46,352	100/74710
4/18/16	Holiday Flowers	Flowers	-	110	-	-	-	110	100/74650
4/19/16	Holiday Flowers	Flowers	-	85	-	-	-	85	100/74650
4/19/16	Holiday Flowers	Flowers	-	110	-	-	-	110	100/74650
4/26/16	Holiday Flowers	Flowers	-	85	-	-	-	85	100/74650
4/26/16	Holiday Flowers	Flowers	-	110	-	-	-	110	100/74650
4/26/16	Holiday Flowers	Flowers	-	110	-	-	-	110	100/74650
4/30/16	Tiger Copy	President's Student Leadership Award Ceremony -Invitations	-	-	21	-	-	21	425020/74110
4/30/16	Tiger Copy	Honors Assembly - Program Booklets	-	-	715	-	-	715	401000/74110
5/3/16	University Center/Rose Theatre	Honors Assembly - Rose Theatre Tech Service	-	-	185	-	-	185	401000/74986
5/3/16	University Center/Rose Theatre	President's Student Leadership Award Ceremony - Rose Theatre Tech Service	-	-	220	-	-	220	425020/74986
5/9/16	Tiger Copy	President's Student Leadership Awards Ceremony - Program Booklets	-	-	120	-	-	120	425000/74110
5/10/16	Levy Restaurants	Concert	-	1,306	-	-	-	1,306	100/74620
5/16/16	Champion Awards	President's Student Leadership Awards Ceremony	-	-	1,295	-	-	1,295	425000/74500
5/17/16	Ben Bryant	Consulting Services	-	-	-	4,800	-	4,800	800/74710
5/26/16	Holiday Flowers	Flowers	-	85	-	-	-	85	100/74650
5/26/16	Holiday Flowers	Flowers	-	85	-	-	-	85	100/74650
5/26/16	Holiday Flowers	Flowers	-	60	-	-	-	60	100/74650
5/31/16	Ben Bryant	Consulting Services	-	-	-	4,800	-	4,800	800/74710
6/7/16	Holiday Flowers Inc	Symphony Orchestra Press Conference	-	195	-	-	-	195	620000/74983
6/7/16	Lynn Doyle Flowers	Honors Assembly floral decorations	-	-	500	-	-	500	401000/74986
6/7/16	UofM Tiger Printing & Graphic Services	Symphony Orchestra Press Conference	-	-	42	-	-	42	620000/74983
6/13/16	Aaron P Brock	Symphony Orchestra Press Conference	-	-	100	-	-	100	620000/74490
6/13/16	Whimsy Cookie Company	Symphony Orchestra Press Conference	-	-	480	-	-	480	620000/74983
6/17/16	Aramark Inc	Symphony Orchestra Press Conference	-	-	978	-	-	978	620000/74983
6/20/16	Holiday Flowers	Flowers	-	70	-	-	-	70	100/74650
6/20/16	Holiday Flowers	Flowers	-	90	-	-	-	90	100/74650
6/20/16	Holiday Flowers	Flowers	-	75	-	-	-	75	100/74650

The University of Memphis
Schedule C - Other Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
6/21/16	Levy Restaurants	Concert	-	648	-	-	-	648	100/74620
6/23/16	Whimsy Cookie Company	Cookies for Recruitment Staff	-	95	-	-	-	95	100/74620
6/23/16	Vladimir Fox Haight	Veterans Peer Monitoring program	-	1,500	-	-	-	1,500	100/74450
6/23/16	Kevin Wayne Baugh	Veterans Peer Monitoring program	-	1,500	-	-	-	1,500	100/74450
6/30/16	The Greater Memphis Chamber	Dues for Chairman's Circle 2016	-	25,000	-	-	-	25,000	100/74610
6/30/16	Ben Bryant	Consulting Services	-	-	-	4,800	-	4,800	800/74710
Total Other Operating Expenses for the President			\$ 2,173	\$ 97,018	\$ 41,859	\$ 84,000	\$ -	\$ 225,050	

**CHATTANOOGA STATE COMMUNITY COLLEGE
REVIEW OF PRESIDENT'S EXPENSES
JULY 1, 2015 – JUNE 30, 2016**

November 4, 2016

REPORT ON AUDIT



**P.O. Box 8500
Lynchburg, TN 37352
www.mscc.edu**

November 4, 2016

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

Dear Chairman Griscom:

Enclosed is the internal audit report of the expenses of the Office of the President for Chattanooga State Community College for the fiscal year July 1, 2015 to June 30, 2016, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of or for the benefit of the president regardless of the funding source.

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

I appreciate the courtesy and cooperation of Chattanooga State Community College personnel during the review.

Sincerely,

Tammy Wiseman
Internal Auditor
Motlow State Community College

CC: Dr. Flora Tydings
Ms. Tammy Swenson
Ms. Kim Clingan

Office of Internal Audit
Phone (931) 393-1754 Fax (931) 393-1854

Motlow State Community College is a Tennessee Board of Regents Institution.

Chattanooga State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2015 – June 30, 2016

President	Dr. Flora Tydings	Internal Auditor	Tammy Wiseman, Motlow State Community College																																																																																												
Objectives	To comply with Tennessee Code Annotated, Title 49, Chapter 7 and Tennessee Board of Regents (TBR) Policy 4:03:03:60, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2015 to June 30, 2016; to determine compliance with state statutes and TBR and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of or for the benefit of the president regardless of the funding source.																																																																																														
Scope	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																																														
Analysis	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president's office during the fiscal year ended June 30, 2016:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: right;">Institutional</th> <th style="text-align: right;">Foundation</th> <th style="text-align: right;">External</th> <th style="text-align: right;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5">President:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$227,830</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$227,830</td> </tr> <tr> <td>Bonus Payments</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$3,883</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$3,883</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$10,485</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$10,485</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">\$8,155</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$8,155</td> </tr> <tr> <td>Other Allowances</td> <td style="text-align: right;">\$15,448</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$15,448</td> </tr> <tr> <td>Salary, Benefits & Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$265,801</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$265,801</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$4,437</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,437</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$5,355</td> <td style="text-align: right;">\$102</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$5,457</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$5,323</td> <td style="text-align: right;">\$3,452</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$8,775</td> </tr> <tr> <td colspan="5">President's Office:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$92,991</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$92,991</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$133</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$133</td> </tr> <tr> <td>Business Meals and Hospitality</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$5,362</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$5,362</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$379,402</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$3,554</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$00</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$382,956</td> </tr> </tbody> </table> <p>Additional Disclosures: Discretionary Allowance – The President was provided a discretionary spending allowance in the amount of \$3,883, which was prorated for one month at \$217. Total funds allowed annually is \$4,000. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income. Housing Allowance - The President was provided a housing allowance of \$900 per month with one month prorated at \$585. Vehicle Allowance – The President was provided a vehicle allowance of \$700 per month with one month prorated at \$455.</p>						Institutional	Foundation	External	Total	President:					Salary and Benefits	\$227,830	\$00	\$00	\$227,830	Bonus Payments	\$00	\$00	\$00	\$00	Discretionary Allowance	\$3,883	\$00	\$00	\$3,883	Housing Allowance	\$10,485	\$00	\$00	\$10,485	Vehicle Allowance	\$8,155	\$00	\$00	\$8,155	Other Allowances	\$15,448	\$00	\$00	\$15,448	Salary, Benefits & Other Payments	\$265,801	\$00	\$00	\$265,801	Travel (Schedule A)	\$4,437	\$00	\$00	\$4,437	Business Meals and Hospitality (Schedule B)	\$5,355	\$102	\$00	\$5,457	Other Expenses (Schedule C)	\$5,323	\$3,452	\$00	\$8,775	President's Office:					Salary and Benefits	\$92,991	\$00	\$00	\$92,991	Travel	\$133	\$00	\$00	\$133	Business Meals and Hospitality	\$00	\$00	\$00	\$00	Other Expenses	\$5,362	\$00	\$00	\$5,362	Total Expenses	\$379,402	\$3,554	\$00	\$382,956
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	<p>Other Allowances – The President was provided other allowances for moving expense and cell phone usage. The moving expense allowance was \$13,700. The cell phone allowance was \$150 per month with one month prorated at \$98.</p>
<p>Conclusion</p>	<p>The objectives of the audit of the expenses of the Office of the President for Chattanooga State Community College for the fiscal year July 1, 2015 through June 30, 2016, were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls.</p> <p>The supplemental schedules included with this report fairly represent the expenses of the president’s office.</p>
<p>Restriction on Use of Report</p>	<p><i>This report is intended solely for the internal use of the Tennessee Board of Regents and Chattanooga State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit, Motlow State Community College, Office of Internal Audit, and handled in accordance with institutional policies; however, this report is a matter of public record.</i></p>

Chattanooga State Community College
Summary of the President's Expenses
For the Period July 1, 2015 to June 30, 2016

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 227,830	\$ -	\$ -	\$ -	\$ -	\$ 227,830
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		3,883	-	-	-	-	3,883
Housing Allowance		10,485	-	-	-	-	10,485
Vehicle Allowance		8,155	-	-	-	-	8,155
Other Allowances		15,448	-	-	-	-	15,448
Salary, Benefits & Other Payments		<u>\$ 265,801</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 265,801</u>
Travel	A	4,437	-	-	-	-	4,437
Business Meals and Hospitality	B	5,355	51	-	51	-	5,457
Other Expenses	C	-	3,452	5,323	-	-	8,775
Total Expenses for the President		<u>\$ 275,593</u>	<u>\$ 3,503</u>	<u>\$ 5,323</u>	<u>\$ 51</u>	<u>\$ -</u>	<u>\$ 284,470</u>
President's Office:							
Salary and Benefits (3 FTE)		92,991	-	-	-	-	92,991
Travel		133	-	-	-	-	133
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		5,362	-	-	-	-	5,362
		<u>\$ 98,486</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 98,486</u>
Total Expenses		<u>\$ 374,079</u>	<u>\$ 3,503</u>	<u>\$ 5,323</u>	<u>\$ 51</u>	<u>\$ -</u>	<u>\$ 382,956</u>

Additional Disclosures:

Other Allowances - The President was provided other spending allowance of \$13,700 for moving expense and \$150 monthly for cell phone usage.

Chattanooga State Community College
Schedule A - Travel Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
8/17/15	8/18/15	8/27/15	Nashville, TN	Quarterly President's Meeting	\$ -	\$ 144	\$ 50	\$ -	\$ 194	\$ -	\$ -	\$ -	\$ -	\$ 194	100001-73100
8/30/15	8/31/15	9/2/15	Nashville, TN	New President's Orientation at TBR Central Offices	-	120	99	-	219	-	-	-	-	219	100001-73100
9/14/15	9/18/15	9/24/15	Jackson, TN	Honoring the 2015 Maxine Smith Fellows	-	286	51	-	337	-	-	-	-	337	100001-73100
10/12/15	10/14/15	10/20/15	Nashville, TN	2015 Governor's Conference	-	381	70	250	701	-	-	-	-	701	100001-73100
11/9/15	11/10/15	11/17/15	Nashville, TN	TBR Qtrly President's Meeting and Completion Academy Meeting	-	120	89	-	209	-	-	-	-	209	100001-73100
2/1/16	2/2/16	2/9/16	Nashville, TN	TBR Qtrly President's Meeting	-	144	44	19	207	-	-	-	-	207	100001-73100
2/23/16	2/25/16	3/8/16	Atlanta, GA	Achieving the Dream Conference	-	402	156	655	1,213	-	-	-	-	1,213	100001-73200
3/23/16	3/23/16	3/15/16	Nashville, TN	TN College Assn Annual Meeting	-	-	-	100	100	-	-	-	-	100	100001-73100
5/15/16	5/17/16	6/2/16	Gallatin & Nashville, TN	Qtrly President's meeting and CC President's Annual Retreat	-	271	61	-	332	-	-	-	-	332	100001-73100
6/12/16	6/14/16	6/23/16	Asheville, NC	Community Colleges of Appalachia (CCA) 2016 Annual Conference	-	314	99	-	413	-	-	-	-	413	100001-73200
6/22/16	6/24/16	7/6/16	Louisville, KY	2016 Skills USA National Competition	-	316	148	48	512	-	-	-	-	512	100001-73200
Total Travel Expenses for the President					\$ -	\$ 2,498	\$ 867	\$ 1,072	\$ 4,437	\$ -	\$ -	\$ -	\$ -	\$ 4,437	

Chattanooga State Community College
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/14/15	7/20/15	Food Services - ChSCC	Meet and greet for Dr. Tydings	\$ 1,060	\$ -	\$ -	\$ -	\$ -	\$ 1,060	NA	\$1,060.00	100001-74980
8/26/15	8/28/15	Food Services - ChSCC	TBR, Ivy Tech and TN Delegation, as well as TN State officials met to discuss best practices for higher education with industry - (request of Vice Chancellor)	706	-	-	-	-	706	43	\$ 16.42	100001-74980
8/26/15	8/28/15	Food Services - ChSCC	TBR, Ivy Tech and TN Delegation, as well as TN State officials met to discuss best practices for higher education with industry - (request of Vice Chancellor)	75	-	-	-	-	75	44	\$ 1.70	100001-74980
8/27/15	8/27/15	Tydings, Flora W.	Ticket for Chattanooga International Business council meeting	22	-	-	-	-	22	1	\$ 22.00	100001-74980
9/23/15	9/25/15	Food Services - ChSCC	Discuss Economic and Comm Dev in Higher Education	97	-	-	-	-	97	7	\$ 13.86	100001-74980
10/12/15	10/13/15	Food Services - ChSCC	Meeting to share vision of internationalizing the college	135	-	-	-	-	135	9	\$ 15.00	100001-74980
10/16/15	10/22/15	Food Services - ChSCC	TBR Institutional Briefings for Chattanooga State and Cleveland State	412	-	-	-	-	412	32	\$ 12.88	100001-74980
10/16/15	10/22/15	Food Services - ChSCC	TBR Institutional Briefings for Chattanooga State and Cleveland State	189	-	-	-	-	189	36	\$ 5.25	100001-74980
11/6/15	11/17/15	Food Services - ChSCC	Discuss constituency needs with Senator	26	-	-	-	-	26	2	\$ 13.00	100001-74980
12/4/15	12/11/15	Food Services - ChSCC	Reunion Days - Retired Faculty & Staff	789	-	-	-	-	789	52	\$ 15.17	100001-74980
12/15/15	1/15/16	Food Services - ChSCC	2015 TN Legislative briefing: TN Legislators, TBR, and Community Leaders	382	-	-	-	-	382	24	\$ 15.92	100001-74980
2/5/16	2/12/16	Food Services - ChSCC	Discuss partnership with Parkridge Hospital Chairman	56	-	-	-	-	56	5	\$ 11.20	100001-74980
2/16/16	3/8/16	Tydings, Flora W.	Meeting to Discuss Econ & Comm Development	63	-	-	-	-	63	3	\$ 21.00	100001-74980
2/17/16	3/8/16	Tydings, Flora W.	Meeting with Osborne Foundation to discuss possible contribution to college re: Achieving the Dream	59	-	-	-	-	59	3	\$ 19.67	100001-74980
2/29/16	3/11/16	Food Services - ChSCC	Chatt Region Talent Dividend Initiative Quarterly Meeting	258	-	-	-	-	258	12	\$ 21.50	100001-74980
2/29/16	3/11/16	Food Services - ChSCC	Chatt Region Talent Dividend Initiative Quarterly Meeting - Reimbursement	(258)	-	-	-	-	(258)	12	\$ (21.50)	100001-74980
3/14/16	3/21/16	Food Services - ChSCC	March Economic Roundtable Luncheon and Meeting	124	-	-	-	-	124	17	\$ 7.29	100001-74980
3/22/16	3/28/16	Food Services - ChSCC	Interview committee for VP Academic Affairs	135	-	-	-	-	135	9	\$ 15.00	100001-74980
3/22/16	6/14/16	Tydings, Flora W.	Discuss potential AHEAD model	33	-	-	-	-	33	2	\$ 16.50	100001-74980
4/1/16	4/20/16	Rotary Club of Chattanooga	Luncheon guest	-	51	-	-	-	51	3	\$ 17.00	1020-74980

Chattanooga State Community College
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
4/5/16	4/8/16	Food Services - ChSCC	VP Search Committee	109	-	-	-	-	109	9	\$ 12.11	100001-74980
			Academic Affairs									
4/11/16	4/15/16	Food Services - ChSCC	TN State Dept of Econ and Comm Dev to meet with ChSCC team to discuss german companies hiring expectations with AMC Global	66	-	-	-	-	66	6	\$ 11.00	100001-74980
4/13/16	4/15/16	Food Services - ChSCC	UTC and ChSCC leadership joint meeting	60	-	-	-	-	60	30	\$ 2.00	100001-74980
4/22/16	4/29/16	Food Services - ChSCC	VP Academic Affairs Interview with committee	37	-	-	-	-	37	11	\$ 3.36	100001-74980
4/25/16	4/29/16	Food Services - ChSCC	VP Academic Affairs candidate open forum	33	-	-	-	-	33	11	\$ 3.00	100001-74980
4/25/16	4/29/16	Food Services - ChSCC	VP Academic Affairs Interviews	47	-	-	-	-	47	12	\$ 3.92	100001-74980
4/25/16	5/5/16	Tydings, Flora W.	Meet to discuss StemConnector membership	67	-	-	-	-	67	3	\$ 22.33	100001-74980
5/3/16	5/6/16	Food Services - ChSCC	Host Intermin Chancellor for discussion of campus matters	29	-	-	-	-	29	2	\$ 14.50	100001-74980
5/5/16	7/20/16	Rotary Club of Chattanooga	Luncheon guest	-	-	-	17	-	17	1	\$ 17.00	1050-74980
5/12/16	5/24/16	Food Services - ChSCC	Host Rotary Vocational Service Day	25	-	-	-	-	25	19	\$ 1.32	100001-74980
5/16/16	6/14/16	Helseth, William J.	Celebration of softball earnings second place at NJCAA regional tournament.	60	-	-	-	-	60	19	\$ 3.16	100001-74980
6/1/16	6/14/16	Tydings, Flora W.	Discuss potential Adult Education grant and LEAP 2.0 grant collaborations between ChSCC and Athens TCAT	49	-	-	-	-	49	2	\$ 24.50	100001-74980
6/9/16	7/20/16	Rotary Club of Chattanooga	Luncheon guest	-	-	-	17	-	17	1	\$ 17.00	1050-74980
6/16/16	7/20/16	Rotary Club of Chattanooga	Luncheon guest	-	-	-	17	-	17	1	\$ 17.00	1050-74980
1/4/16 - 6/30/16	6/29/16	Food Services - ChSCC	Guest of the President's Office	144	-	-	-	-	144	NA	\$ 144.00	100001-74980
Various	7/20/15	Food Services - ChSCC	Guest of the President's Office	59	-	-	-	-	59	N/A	\$ 59.00	100001-74980
Various	1/15/16	Food Services - ChSCC	Guest of the President's Office	207	-	-	-	-	207	NA	\$ 207.00	100001-74980
Total Business Meals and Hospitality Expenses for the President				\$ 5,355	\$ 51	\$ -	\$ 51	\$ -	\$ 5,457			

Chattanooga State Community College
Schedule C - Other Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
9/30/15	Century Link	Land line phone calls made from President's phone for 1st quarter (Jul 15 - Sep 15)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	300301-74220
11/16/15	G Neil Companies	Birthday card stock for employees	-	676	-	-	-	676	1020-74980
11/18/15	4imprint	ChSCC holiday ornaments for employees	-	1,207	-	-	-	1,207	1020-74980
12/31/15	Century Link	Land line phone calls made from President's phone for 2nd quarter (Jul 15 - Dec 15)	-	-	-	-	-	-	300301-74220
2/3/16	Rotary Club of Chattanooga	Quarterly and Prorata dues	-	318	-	-	-	318	1020-74980
2/3/16	Tydings, Flora W.	Reimbursement of Rotary Club Initiation Fee	-	300	-	-	-	300	1020-74980
3/14/16	Enterprise Gateway Council	Sponsorship of BOOST event	-	250	-	-	-	250	1020-74980
3/31/16	Century Link	Land line phone calls made from President's phone for 3rd quarter (Jul 15 - Mar 16)	-	-	-	-	-	-	300301-74220
4/7/16	STEM School Chattanooga	2016 Jubilee Sponsorship	-	250	-	-	-	250	1020-74980
4/7/16	Gil & Curtis Flowers	Flowers-Cleveland Grimes	-	126	-	-	-	126	1020-74980
4/20/16	Rotary Club of Chattanooga	Quarterly dues	-	250	-	-	-	250	1020-74980
5/31/16	Rotary Club of Chattanooga	Special Occassions Assessment	-	75	-	-	-	75	1020-74980
6/2/16	Nashville Office Interiors	Seating for Conference Table - President's area	-	-	5,323	-	-	5,323	801201-74510
6/21/16	Enterprise Gateway Council	Void payment 3/14/16	-	(250)	-	-	-	(250)	1020-74980
6/21/16	Enterprise Gateway Council	Reissue payment for Sponsorship of BOOST event	-	250	-	-	-	250	1020-74980
6/30/16	Century Link	Land line phone calls made from President's phone for 4th quarter (Jul 15 - Jun 16)	-	-	-	-	-	-	300301-74220
Total Other Operating Expenses for the President			\$ -	\$ 3,452	\$ 5,323	\$ -	\$ -	\$ 8,775	

Cleveland State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2015 to June 30, 2016

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 210,742.32	\$ -	\$ -	\$ -	\$ -	\$ 210,742
Bonus Payments		\$ 1,332.00	-	-	-	-	1,332
Discretionary Allowance		\$ 4,000.00	-	-	-	-	4,000
Housing Allowance		\$ 10,800.00	-	-	-	-	10,800
Vehicle Allowance		\$ -	-	-	-	-	-
Other Allowances		\$ 480.00	-	-	-	-	480
Salary, Benefits & Other Payments		<u>\$ 227,354.32</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>227,354</u>
Travel	A	\$ 7,124.93	-	-	-	-	7,125
Business Meals and Hospitality	B	\$ 1,145.03	1,622	-	1,670	-	4,437
Other Expenses	C	\$ 1,106.75	1,758	-	1,150	-	4,015
Total Expenses for the President		<u>\$ 236,731.03</u>	<u>3,380</u>	<u>-</u>	<u>2,820</u>	<u>-</u>	<u>242,931</u>
President's Office:							
Salary and Benefits (2 FTE)		\$ 114,133.68	-	-	-	-	114,134
Travel		\$ -	-	-	-	-	-
Business Meals and Hospitality		\$ -	-	-	-	-	-
Other Expenses		\$ -	-	-	-	-	-
		<u>\$ 114,133.68</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>114,134</u>
Total Expenses		<u><u>\$ 350,864.71</u></u>	<u><u>3,380</u></u>	<u><u>\$ -</u></u>	<u><u>2,820</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 357,065</u></u>

Additional Disclosures:

Vehicle - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2015 was \$36,909.50. Maintenance costs for the vehicles would be recorded in Org Code 331013. There were no maintenance costs at all for this vehicle as all maintenance is covered under the vehicle's warranty for the first 2 years.

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

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

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

Cleveland State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
9/14/15	9/17/15	9/24/15	Jackson, TN	TBR Presidents' retreat & TBR Qtrly Board Mrg	\$ -	\$ 286	\$ 21	\$ -	\$ 307	\$ -	\$ -	\$ -	\$ -	\$ 307	100001/73100
11/11/15	11/12/15	11/30/15	Arlington, VA	American Assoc of Community Colleges (AACC) Commission on Leadership & Professional Development	437	270	104	24 b	835					835	100001/73200
12/4/15	12/9/15	9/17/15	Houston, TX	SACS Annual Conference	-	-	-	475 a	475	-	-	-	-	475	100001/73200
12/4/15	12/9/15	12/2/15	Houston, TX	SACS Annual Conference	595				595					595	100001/73200
12/4/15	12/9/15	12/15/15	Houston, TX	SACS Annual Conference	249	488	89	36 b	862					862	100001/73200
12/4/15	12/9/15	1/27/16	Houston, TX	SACS Annual Conference refund for being a speaker at the conference				(475) a	(475)					(475)	100001/73200
<i>SUBTOTAL SACS Annual Conference</i>					\$ 845	\$ 488	\$ 89	\$ 36	\$ 1,457	\$ -	\$ -	\$ -	\$ -	\$ 1,457	100001/73200
1/20/16	1/23/16	2/18/2016	New Orleans, LA	Workforce Development Institute	364	657	149	36 b	356				850	1,206	100001/73200
1/20/16	1/23/16	2/18/2016	New Orleans, LA	Workforce Development Institute--refund by Appalachian Regional Committee via Comm.Colleges of Appalachia	(231)	(619)							(850)	(850)	100001/73200
<i>SUBTOTAL Workforce Development Institute</i>					\$ 133	\$ 38	\$ 149	\$ 36	\$ 356	\$ -	\$ -	\$ -	\$ -	\$ 356	100001/73200
2/1/16	2/2/16	2/11/16	Nashville, TN	Phi Theta Kappa Academic Team Luncheon (President)		170	57	32 b	259					259	100001/73100
2/1/16	2/2/16	2/11/16	Nashville, TN	Phi Theta Kappa Academic Team Luncheon (President's Executive Asst)		170	44		214					214	100001/73100
<i>SUBTOTAL Phi Theta Kappa Academic Team Luncheon</i>					\$ -	\$ 339	\$ 102	\$ 32	\$ 472	\$ -	\$ -	\$ -	\$ -	\$ 472	100001/73100
2/4/16	2/6/16	2/2/16	San Antonio, TX	Pathways Project	273				273					273	100001/73200
2/4/16	2/6/16	2/18/16	San Antonio, TX	Pathways Project	50		104	27 b	181					181	100001/73200
2/4/16	2/6/16	3/3/16	San Antonio, TX	Pathways Project	48				48					48	100001/73200
<i>SUBTOTAL Pathways Project</i>					\$ 371	\$ -	\$ 104	\$ 27	\$ 502	\$ -	\$ -	\$ -	\$ -	\$ 502	100001/73200
2/14/16	2/17/16	12/15/15	Nashville, TN	Council for Advancement & Support of Education (CASE) District III Annual Conference				359 a	359					359	100001/73100
4/7/16	4/10/16	4/21/16	Chicago, IL	Amer.Assoc of Commun.Colleges (AACC) Annual Conference-	481	800	200	48 b	1,529					1,529	100001/73200
4/14/16	4/16/16	4/26/16	Washington, DC	Pathways Institute	406		100	36 b	542					542	100001/73200
5/15/16	5/16/16	5/20/16	Gallatin, TN	TBR Presidents' Retreat		147	20		167					167	100001/73100
6/12/16	6/14/16	6/21/16	Asheville, NC	Community Colleges of Appalachia (CCA) Annual Conference		314			314					314	100001/73200
6/22/16	6/24/16	7/14/16	Blountville, TN	TBR Quarterly Board Mtg		266	20		285					285	100001/73100
Total Travel Expenses for the President					\$ 2,673	\$ 2,947	\$ 907	\$ 598	\$ 7,125	\$ -	\$ -	\$ -	\$ -	\$ 7,125	

a Conference Registration Fee
b Parking

Cleveland State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/15/15	7/30/15	Dr. Wm Seymour	Business lunch w/Director of TCAT-Athens, to discuss new programs in Athens & Vonore	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ 22	2	\$ 10.91	100001/74495
7/21/15	7/30/15	Dr. Wm Seymour	Business lunch w/CSCC Advancement Dept to discuss department future & vision	\$ 67	-	-	-	-	67	6	\$ 11.18	100001/74495
			<i>President's Cabinet Retreat</i>									
7/22/15	7/23/14	Tasteful Gatherings	President's Cabinet Retreat to discuss strategic plan	\$ 143	-	-	-	-	143			100001/74495
7/22/15	7/23/14	Wal Mart	President's Cabinet Retreat to discuss strategic plan	\$ 23	-	-	-	-	23			100001/74495
			<i>SUBTOTAL President's Cabinet Retreat</i>	<i>\$ 166</i>	-	-	-	-	<i>\$ 166</i>	<i>12</i>	<i>\$ 14</i>	
7/27/15	7/30/15	Dr. Wm Seymour (exp reimb for business meal)	Business lunch w/Treva Berryman from TBR & CSCC's VP of Academic Affairs to discuss new program development	\$ 37	-	-	-	-	37	3	\$ 12.28	100001/74495
7/29/15	8/5/15	Payne Vending	Reception for Wacker Polysilicon North America, LLC	-	322	-	-	-	322	^a 40	\$ 8.05	N/A
8/19/15	3/1/16	Dr. Wm Seymour (exp reimb for business meal)	Business lunch with a Marketing/Advertising consultant	35					35	2	\$ 17.48	100001/74495
8/23/15	2/18/16	Dr. Wm Seymour (exp reimb for Tasteful Gatherings)	Presidential Honor Scholars Fall Mtg	96					96	13	\$ 7.38	100001/74495
			<i>Reception for Director of Advancement</i>									
8/27/15	8/26/15	Cooke's Food Store	Reception for Director of Advancement	-	207	-	-	-	207			N/A
8/27/15	9/10/15	Barbara Eaves (exp reimb)	Reception for Director of Advancement	-	64	-	-	-	64			N/A
			<i>SUBTOTAL Reception for Director of Advancement</i>	<i>- \$ 271</i>	-	-	-	-	<i>\$ 271</i>	<i>a 50</i>	<i>\$ 5</i>	<i>N/A</i>
9/30/15	3/1/16	Dr. Wm Seymour (exp reimb for business meal)	Business lunch with the United Way president	24					24	2	\$ 11.88	100001/74495
12/1/15	12/7/15	Tasteful Gatherings	Lunch-time workshop on Performance-Based Funding led by Dale Sims, TBR		358				358	30	\$ 11.94	100001/74495
12/5/15	2/18/16	Dr. Wm Seymour (exp reimb for Tasteful Gatherings)	Presidential Honor Scholars-End of Semester Mtg	209					209	13	\$ 16.10	100001/74495
1/12/16	2/18/16	Linda Everett (exp reimb for Wal Mart)	snacks for President's cabinet retreat	25					25	11	\$ 2.29	100001/74495
1/21/16	1/22/16	Cleveland-Bradley Chamber of Commerce	Annual Chamber Banquet				450		450	6	\$ 75.00	N/A
1/24/16	3/1/16	Dr. Wm Seymour (exp reimb for business meal)	Dinner mtg w/VP candidate	101					101	4	\$ 25.16	100001/74495
1/28/16	1/22/16	Athens Area Chamber of Commerce	Annual Chamber Banquet				180		180	6	\$ 30.00	N/A
2/2/16	3/1/16	Dr. Wm Seymour (exp reimb for business meal)	Dinner mtg w/VP candidate	100					100	4	\$ 25.05	100001/74495
2/9/16	1/27/16	Polk County Chamber of Commerce	Annual Chamber Banquet				200		200	8	\$ 25.00	N/A
2/29/16	2/3/16	United Way of Bradley County	Annual Mtg				280		280	8	\$ 35.00	N/A
3/2/16	3/22/16	Dr. Wm Seymour (exp reimb for business meal)	Dinner mtg w/VP candidate	158					158	3	\$ 52.66	100001/74495
3/5/16	2/25/16	100 Black Men of Bradley County	Banquet				240		240	4	\$ 60.00	N/A
3/14/16	3/8/16	Etowah Area Chamber of Commerce	Annual Chamber Banquet				120		120	4	\$ 30.00	N/A
3/15/16	3/22/16	Dr. Wm Seymour (exp reimb for business meal)	Dinner mtg w/VP candidate	105					105	4	\$ 26.25	100001/74495
5/2/16	4/26/16	Cleveland-Bradley Chamber of Commerce	Mel Bedwell Enterpeneur Awards Luncheon				200		200	8	\$ 25.00	N/A
6/5/16	6/3/16	Chattanooga Lookouts	snacks during baseball game attended by Blue & White Society level donors		271				271	24	\$ 11.29	N/A
6/4/16	6/29/16	Monroe Co.Chamber of Commerce	golf tournament		400				400	^b 4	\$ 100.00	N/A
Total Business Meals and Hospitality Expenses for the President				\$ 1,145	\$ 1,622	\$ -	\$ 1,670	\$ -	\$ 4,437			

^a Number of attendees is an estimate

^b Full fees covered with gifts from players

Cleveland State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
8/4/15	Shell	fuel	\$ 96	\$ -	\$ -	\$ -	\$ -	\$ 96	100001/75210
9/3/15	Shell	fuel	107	-	-	-	-	107	100001/75210
9/10/15	Cleveland Daily Banner	newspaper subscription for Taylor Elementary School, our BEST (<i>B</i> usiness & <i>E</i> ducation <i>S</i> erving <i>T</i> ogether) partner	-	298	-	-	-	298	N/A
10/13/15	Shell	fuel	184	-	-	-	-	184	100001/75210
11/10/15	Shell	fuel	51	-	-	-	-	51	100001/75210
12/10/15	Shell	fuel	76	-	-	-	-	76	100001/75210
11/2/15	Cleveland-Bradley Chamber of Commerce	Silver Spoon Chamber Triple Anniversary Party					500	500	N/A
11/19/15	Paul Baker	Reimbursement for Gift Cards for Info Technology Dept team-building activity		100				100	N/A
11/30/15	Victory HVAC	repair small equipment accidentally damaged when moving from one business incubator unit to another, upon our request		147				147	N/A
1/19/16	Shell	fuel	63	-	-	-	-	63	100001/75210
2/4/16	Shell	fuel	46	-	-	-	-	46	100001/75210
2/25/16	Dr. Wm Seymour (exp reimb)	purchased books--ReDesign of Today's College		433				433	N/A
3/1/16	Shell	fuel	64	-	-	-	-	64	100001/75210
3/5/16	100 Black Men of Bradley County	ad in program	-	-	-	150	-	150	N/A
3/31/16	Shell	fuel	93	-	-	-	-	93	100001/75210
4/26/16	Cleveland-Bradley Chamber of Commerce	sponsor--"Chalk the Walk", a family Greenway event					500	500	N/A
5/2/16	Shell	fuel	96	-	-	-	-	96	100001/75210
5/17/16	Carlton McClendon, Inc	wooden CSCC mace		199				199	N/A
6/8/16	Shell	fuel	137	-	-	-	-	137	100001/75210
6/13/16	Decatur Glassblowing	blue flame glass piece for CSCC mace		171				171	100001/74790
6/13/16	The Studio	to design medals/coins for CSCC mace & 50th anniversary		411				411	100001/74790
6/28/16	Shell	fuel	93	-	-	-	-	93	100001/75210
Total Other Operating Expenses for the President			\$ 1,107	\$ 1,758	\$ -	\$ 1,150	\$ -	\$ 4,015	

Columbia State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2015 to June 30, 2016

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 219,225	\$ -	\$ -	\$ -	\$ -	\$ 219,225
Bonus Payments		6,670	-	-	-	-	6,670
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		-	-	-	-	-	-
Other Allowances (cell phone paid to vendor)		464	-	-	-	-	464
Salary, Benefits & Other Payments		241,159	-	-	-	-	241,159
Travel	A	6,556	130	90	-	-	6,776
Business Meals and Hospitality	B	7,857	-	2,694	-	-	10,551
Other Expenses	C	-	3,981	-	-	-	3,981
Total Expenses for the President		255,573	4,111	2,784	-	-	262,468
President's Office:							
Salary and Benefits (2 FTE)		118,388	-	-	-	-	118,388
Travel		232	-	-	-	-	232
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		44,188	954	73	185	-	45,400
		162,809	954	73	185	-	164,020
Total Expenses		\$ 418,381	\$ 5,065	\$ 2,858	\$ 185	\$ -	\$ 426,488

Additional Disclosures:

Bonus Payments – The President was authorized for and received a bonus payment during the period of \$6,670.

Housing Allowance - The President is provided a housing allowance of \$900 per month.

Vehicle - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2015 was \$34,974.40. Costs to maintain the vehicle are paid by the college but not summarized in the and totaled \$0 (Organization Code 419001) for the period.

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

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

Columbia State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
7/31/15	7/31/15	7/20/15	Franklin, TN	Franklin & Williamson County Heritage Ball Reveal Party	-	-	-	15	15	-	-	-	-	15	100001-73100
8/11/15	8/11/15	8/12/15	Columbia, TN	Maury County Chamber Mayors lunch panel	-	-	-	10	10	-	-	-	-	10	100001-73100
9/14/15	9/15/15	9/30/15	Jackson, TN	Community College President's retreat	-	95	18	-	113	-	-	-	-	113	100001-73100
9/18/15	9/20/15	9/8/2015 & 10/12/15	Dallas, TX	COMBASE Fall conference	622	367	83	350	1,421	-	-	-	-	1,421	100001-73200
9/20/15	9/21/15	10/12/15	Brentwood, TN	Williamson Moves Transportation Summit	-	125	-	-	125	-	-	-	-	125	100001-73100
10/15/15	10/15/15	11/4/15	Lawrenceburg, TN	Lawrence County Chamber annual membership meeting	-	-	-	25	25	-	-	-	-	25	100001-73100
10/22/15	10/23/15		Nashville, TN	Women in Higher Education annual conference	-	-	-	125	125	-	-	-	-	125	100001-73300
10/24/15	10/25/15	9/23/15	Nashville, TN	Economic Summit for Women	-	-	-	145	145	-	-	-	-	145	100001-73100
11/6/15	11/6/15	9/24/15	Spring Hill, TN	Annual Mayor's Ball	-	-	-	100	-	100	-	-	-	100	1003-73100
11/19/15	11/19/15	10/21/15	Franklin, TN	Williamson County Chamber annual meeting	-	-	-	55	55	-	-	-	-	55	100001-73100
12/8/15	12/8/15	11/23/15	Thompson's Station	Williamson Chamber Women in Business meeting	-	-	-	30	-	30	-	-	-	30	1003-73100
1/20/16	1/20/16	1/11/16	Franklin, TN	Williamson County Chamber membership meeting	-	-	-	30	30	-	-	-	-	30	100001-73100
1/26/16	1/26/16	1/25/16	Columbia, TN	Maury Alliance annual meeting	-	-	-	40	40	-	-	-	-	40	100001-73300
2/2/16	2/2/16	2/15/16	Nashville, TN	Phi Theta Kappa Luncheon	19	-	-	-	19	-	-	-	-	19	100001-73100
2/4/16	2/7/16	1/11/16 & 2/17/16	Charleston, SC	COMBASE Winter board meeting	398	474	148	-	1,020	-	-	-	-	1,020	100001-73200
2/12/16	2/12/16	2/15/16	Columbia, TN	Maury County Chamber & Economic Alliance State Eggs & Issues	-	-	-	10	10	-	-	-	-	10	100001-73100
2/16/16	2/16/16	1/11/16	Franklin, TN	Williamson County Chamber membership meeting	-	-	-	30	30	-	-	-	-	30	100001-73100
4/7/16	4/11/16	5/9/16	National Harbor, MD	Annual Phi Theta Kappa convention	32	-	52	-	84	-	-	-	-	84	100001-73200
4/9/16	4/12/16	2/10/16 & 4/11/16	Chicago, IL	American Association of Community Colleges annual convention	792	800	212	855	2,658	-	-	-	-	2,658	100001-73200
4/14/16	4/14/16	4/18/16	Franklin, TN	Williamson County Chamber membership mixer	-	-	-	25	25	-	-	-	-	25	100001-73100
5/15/16	5/17/16	6/20/16	Gallatin, Nashville, Franklin, TN	President's retreat, quarterly TBR president's meeting, Williamson county campus	-	313	80	-	392	-	-	-	-	392	100001-73100
5/17/16		1/11/16	Franklin, TN	Williamson County Chamber membership meeting	-	-	-	30	30	-	-	-	-	30	100001-73100
6/21/16		1/11/16	Franklin, TN	Williamson County Chamber membership meeting	-	-	-	30	30	-	-	-	-	30	100001-73100
6/23/16	6/24/16	7/11/16	Blountville, TN	Quarterly TBR Board meeting	21	133	-	-	153	-	-	-	-	153	100001-73100
7/19/16		1/11/16	Franklin, TN	Williamson County Chamber membership meeting	-	-	-	30	-	30	-	-	-	30	110001-16000
8/16/16		1/11/16	Franklin, TN	Williamson County Chamber membership meeting	-	-	-	30	-	30	-	-	-	30	110001-16000
10/18/16		1/11/16	Franklin, TN	Williamson County Chamber membership meeting	-	-	-	30	-	30	-	-	-	30	110001-16000
Total Travel Expenses for the President					\$ 1,883	\$ 2,307	\$ 592	\$ 1,995	\$ 6,556	\$ 130	\$ 90	\$ -	\$ -	\$ 6,776	

Columbia State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
8/5/15	9/14/15	Graymere Country Club	Enrollment/student services meeting	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ 30	2	\$ 15.17	100004-74501
8/26/15	9/14/15	Graymere Country Club	New employee luncheon	107	-	-	-	-	107	7	\$ 15.22	100004-74501
9/4/15	9/23/15	Buckhead Coffeehouse	Leadership meeting	68	-	-	-	-	68	20	\$ 3.40	100004-74501
9/12/15	10/5/15	Wal Mart	President's Leadership Society picnic	115	-	-	-	-	115	45	\$ 2.55	100004-74501
9/22/15	10/12/15	Graymere Country Club	New employee luncheon	113	-	-	-	-	113	8	\$ 14.19	100004-74501
10/13/15	11/16/15	Graymere Country Club	Williamson planning meeting	31	-	-	-	-	31	2	\$ 15.41	100004-74501
11/3/15	11/18/15	Buckhead Coffeehouse	Maury County school system meeting	25	-	-	-	-	25	2	\$ 12.44	100004-74501
Future dates	11/18/15	Betty Yates	Table coverings, juice & water for future events	24	-	-	-	-	24	90	\$ 0.27	100004-74500
Future dates	11/4/15	Betty Yates	Coffee for future meetings	14	-	-	-	-	14	90	\$ 0.16	100004-74501
12/4/15	12/21/15	Hobby Lobby	Employee/retiree holiday reception	265	-	-	-	-	265			100004-74500
12/4/15	12/14/15	Sams Club	Employee/retiree holiday reception	90	-	-	-	-	90			100004-74500 & 74501
12/4/15	12/2/15	Chick-Fil-A	Employee/retiree holiday reception	194	-	-	-	-	194			100004-74501
12/4/15	2/10/16	Buckhead Coffeehouse	Employee/retiree holiday reception	200	-	-	-	-	200			100004-74501
			Subtotal Employee/retiree holiday reception	749	-	-	-	-	749	250	\$ 3.00	
12/12/15	12/16/15	Betty Yates	December graduation	36	-	-	-	-	36			100004-74501
12/12/15	2/3/16	Christy's 6th Street Restaurant & Café	December graduation reception	643	-	-	-	-	643			100004-7450
			Subtotal December graduation	678	-	-	-	-	678	39		
12/15/15	2/15/16	Buckhead Coffeehouse	Leadership meeting	160	-	-	-	-	160	21	\$ 7.62	100004-74501
1/12/16	1/14/16	Christy's 6th Street Restaurant & Café	Maury Alliance Coffee/signing of partnership agreement with Maury County Schools	1,179	-	-	-	-	1,179			100004-74501
1/12/16	2/22/16	Maury County Chamber of Commerce & Economic Development	Maury Alliance Coffee/signing of partnership agreement with Maury County Schools	100	-	-	-	-	100			100004-74501
			Subtotal Maury Alliance Coffee/signing of partnership agreement with Maury County Schools	1,279	-	-	-	-	1,279	125	\$ 10.23	
1/20/16	2/3/16	Janet F. Smith	Dinner with VP Student Services candidate	145	-	-	-	-	145	4	\$ 36.25	100004-74501
1/21/16	2/3/16	Buckhead Coffeehouse	Williamson County principals meeting	459	-	-	-	-	459			100004-74501
1/21/16	2/24/16	Southern Events Party Rental Company	Williamson County principals meeting	457	-	-	-	-	457			100004-74630
			Subtotal Williamson County principals meeting	916	-	-	-	-	916	36	\$ 25.44	
1/21/16	2/3/16	Betty Yates	Leadership Maury meeting	64	-	-	-	-	64	38	\$ 1.67	100004-74501 & 74500
1/26/16	2/3/16	Janet F. Smith	Dinner with VP Student Services candidate	131	-	-	-	-	131	4	\$ 32.70	100004-74501
1/27/16	1/25/16	Domino's Pizza	Lunch for President's Leadership Society students introducing new Coordinator	122	-	-	-	-	122			100004-74501
1/27/16	2/3/16	Katie Rountree	Lunch for President's Leadership Society students introducing new Coordinator	33	-	-	-	-	33			100004-74501 & 74500
			Subtotal Lunch for President's Leadership Society student introducing new Coordinator	155	-	-	-	-	155	29	\$ 5.33	

Columbia State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
1/28/16	2/15/16	Janet F. Smith	Dinner with VP Student Services candidate	141					141	4	\$ 35.14	100004-74501
1/29/16	2/17/16	DJ's Party Rentals	Legislative Breakfast			401			401			
1/29/16	2/15/16	Doris Flowers and Gifts	Legislative Breakfast			40			40			
1/29/16	1/27/16	Christy's 6th Street Restaurant & Café	Legislative Breakfast			2,253			2,253			
			Subtotal Legislative Breakfast	-	-	2,694	-	-	2,694	114	\$ 23.64	820021-25400
2/2/16	12/2/15	Cleveland State Community College	Phi Theta Kappa All TN Academic luncheon	750					750	6	\$ 125.00	100004-74501
3/18/16	3/23/16	Betty Yates	Leadership meeting	131					131			100004-74501 & 74500
3/18/16	4/6/16	Buckhead Coffeehouse	Leadership meeting	90					90			100004-74501
			Subtotal Leadership meeting	221					221	21	\$ 10.51	
4/29/16	4/25/16	Dannie L. Seagraves	Employee & retiree awards recognition	650					650			100004-74501
4/29/16		Lowe's Home Improvement	Employee & retiree awards recognition	117					117			100004-74500
			Subtotal employee & retiree awards recognition	767					767	250	\$ 3.07	
5/7/16	5/4/16	Christy's 6th Street Restaurant & Café	Spring Commencement reception	613					613	192	\$ 3.19	100004-74501
5/9/16	5/4/16	Jersey Mike's Subs	Lunch for Student Government Association officers & sponsor	72					72	7	\$ 10.32	100004-74501
5/13/16	5/16/16	Buckhead Coffeehouse	Leadership meeting	75					75			100004-74501
5/13/16	5/11/16	Kroger	Leadership meeting	18					18			100004-74501
			Subtotal leadership meeting	93					93	24	\$ 3.86	
5/18/16	6/13/16	Buckhead Coffeehouse	Lunch with candidate for VP Financial & Administrative Services position	21					21	2	\$ 10.34	100004-74501
5/19/16	6/13/16	Buckhead Coffeehouse	Lunch with candidate for VP Financial & Administrative Services position	21					21	2	\$ 10.34	100004-74501
5/20/16	6/13/16	Buckhead Coffeehouse	Lunch with candidate for VP Financial & Administrative Services position	21					21	2	\$ 10.33	100004-74501
6/3/16	6/6/16	Kroger	Leadership meeting	46					46	24	\$ 1.90	100004-74501
6/6/16	6/27/16	Walmart	Lunch for high school students representing Medical Applications of Science for Health (MASH)	46					46			100004-74500 & 74501
6/6/16	5/31/16	Domino's Pizza	Lunch for high school students representing Medical Applications of Science for Health (MASH)	69					69			100004-74501
			Subtotal (MASH) lunch	115					115	25	\$ 4.59	
6/15/16		Graymere Country Club	New employee luncheon	175					175	9	\$ 19.45	100004-74501
				-	-	-	-	-	-			#DIV/0!
Total Business Meals and Hospitality Expenses for the President				\$ 7,857	\$ -	\$ 2,694	\$ -	\$ -	\$ 10,551			

Columbia State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
8/13/15	Graymere Country Club	Monthly dues	\$ -	\$ 345	\$ -	\$ -	\$ -	\$ 345	1003-74480
9/16/15	Graymere Country Club	Monthly dues	-	345	-	-	-	345	1003-74480
10/15/15	Graymere Country Club	Monthly dues	-	345	-	-	-	345	1003-74480
11/13/15	Graymere Country Club	Monthly dues	-	345	-	-	-	345	1003-74480
12/16/15	Graymere Country Club	Monthly dues	-	385	-	-	-	385	1003-74480
1/15/16	Graymere Country Club	Monthly dues	-	345	-	-	-	345	1003-74480
2/5/16	Graymere Country Club	Monthly dues	-	345	-	-	-	345	1003-74480
3/24/16	Graymere Country Club	Monthly dues	-	360	-	-	-	360	1003-74480
4/27/16	Graymere Country Club	Monthly dues	-	345	-	-	-	345	1003-74480
5/17/16	Graymere Country Club	Monthly dues	-	345	-	-	-	345	1003-74480
5/17/16	Janet F. Smith	Graymere Country Club minimum balance reimbursement	-	131	-	-	-	131	1003-74980
7/15/16	Graymere Country Club	Monthly dues	-	345	-	-	-	345	1003-74480
Total Other Operating Expenses for the President			\$ -	\$ 3,981	\$ -	\$ -	\$ -	\$ 3,981	

**Dyersburg State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2015 – June 30, 2016**

**Audit Conducted by
Southwest Tennessee Community College
Office of Internal Audit**

SOUTHWEST

TENNESSEE COMMUNITY COLLEGE

P.O. Box 780 • Memphis, TN 38101-0780 • (901) 333-STCC • www.southwest.tn.edu

November 3, 2016

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

Dear Chairman Griscom:

Enclosed is the internal audit report of the expenses of the Office of the President for Dyersburg State Community College for the fiscal year July 1, 2015 to June 30, 2016, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of or for the benefit of the president regardless of the funding source.

The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls, except as noted in the observation described in the report.

We appreciate the courtesy and cooperation of Dyersburg State Community College personnel during the review.

Sincerely,



Charlotte Johnson
Director of Internal Audit
Southwest Tennessee Community College

CC: Dr. Karen A. Bowyers, President, Dyersburg State Community College
Lowell Hoffmann, Vice President of Finance, Dyersburg State Community College
Sandra Pruett, Director of Internal Audit, Dyersburg State Community College

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.

Dyersburg State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2015 – June 30, 2016

Table of Contents

Audit Report

Exhibit A – Summary of the President's Expense

Exhibit B – Schedule of Travel Expenses for the President

Exhibit C – Schedule of Business Meals and Hospitality Expense for the President

Exhibit D – Schedule of Other Expense for the President

Dyersburg State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2015 – June 30, 2016

President	Dr. Karen Bowyers	Internal Auditor	Charlotte Johnson, Southwest Tennessee Community College																																																																																							
Objectives	To comply with Tennessee Code Annotated, Title 49, Chapter 7 and Tennessee Board of Regents (TBR) Policy 4:03:03:60, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2015 to June 30, 2016; to determine compliance with state statutes and TBR and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of or for the benefit of the president regardless of the funding source.																																																																																									
Scope	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																																									
Analysis	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president's office during the fiscal year ended June 30, 2016:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: right; width: 15%;">Institutional</th> <th style="text-align: right; width: 15%;">Foundation</th> <th style="text-align: right; width: 10%;">External</th> <th style="text-align: right; width: 10%;">Total</th> </tr> </thead> <tbody> <tr> <td>President:</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$206,314</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$206,314</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$4,000</td> <td></td> <td></td> <td style="text-align: right;">\$4,000</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$00</td> <td></td> <td></td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">\$00</td> <td></td> <td></td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Other Allowances</td> <td style="text-align: right;">\$00</td> <td></td> <td></td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Salary, Benefits & Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$210,314</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$210,314</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$10,987</td> <td style="text-align: right;">\$2,297</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$13,284</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$3,995</td> <td></td> <td></td> <td style="text-align: right;">\$3,995</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$9,733</td> <td></td> <td></td> <td style="text-align: right;">\$9,733</td> </tr> <tr> <td>President's Office:</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$83,319</td> <td></td> <td></td> <td style="text-align: right;">\$83,319</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$435</td> <td></td> <td></td> <td style="text-align: right;">\$435</td> </tr> <tr> <td>Business Meals and Hospitality</td> <td style="text-align: right;">\$493</td> <td></td> <td></td> <td style="text-align: right;">\$493</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$2,631</td> <td></td> <td></td> <td style="text-align: right;">\$2,631</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$321,907</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$2,297</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$00</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$324,204</td> </tr> </tbody> </table> <p>Discretionary Allowance – The President was provided a discretionary spending allowance. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income.</p> <p>Housing Allowance - The President was provided the use of a home by the college for the fiscal year ended June 30, 2016. Operating costs are not allocated to the president's account for the use of the home and were not included in the scope of this review.</p> <p>Vehicle – The President was provided the use of a vehicle. The purchase cost of the vehicle in fiscal year 2008 was \$28,312. Vehicle maintenance and operating costs, totaling</p>						Institutional	Foundation	External	Total	President:					Salary and Benefits	\$206,314	\$00	\$00	\$206,314	Discretionary Allowance	\$4,000			\$4,000	Housing Allowance	\$00			\$00	Vehicle Allowance	\$00			\$00	Other Allowances	\$00			\$00	Salary, Benefits & Other Payments	\$210,314	\$00	\$00	\$210,314	Travel (Schedule A)	\$10,987	\$2,297	\$00	\$13,284	Business Meals and Hospitality (Schedule B)	\$3,995			\$3,995	Other Expenses (Schedule C)	\$9,733			\$9,733	President's Office:					Salary and Benefits	\$83,319			\$83,319	Travel	\$435			\$435	Business Meals and Hospitality	\$493			\$493	Other Expenses	\$2,631			\$2,631	Total Expenses	\$321,907	\$2,297	\$00	\$324,204
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	<p>\$1,228 for the period, were recorded in Other Expenses line item listed above. Any personal use value of the vehicle is reported to the president as taxable income.</p>		
Observations	<p>There was one inadvertent omission of \$717.00, for an expense report paid to the President for out of town travel.</p>		
Questioned Costs	None	Recoveries	N/A
Conclusion	<p>The objectives of the audit of the expenses of the Office of the President for Dyersburg State Community College for the fiscal year July 1, 2015 through June 30, 2016 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls. The supplemental schedules included with this report fairly represent the expenses of the president's office.</p>		
Restriction on Use of Report	<p><i>This report is intended solely for the internal use of the Tennessee Board of Regents and Dyersburg State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit and Dyersburg State Community College, Office of Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public record.</i></p>		

**Dyersburg State Community College
Summary of the President's Expenses
For the Period July 1, 2015 to June 30, 2016**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 206,314	\$ -	\$ -	\$ -	\$ -	\$ 206,314
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		-	-	-	-	-	-
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		-	-	-	-	-	-
Salary, Benefits & Other Payments		<u>210,314</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>210,314</u>
Travel	A	7,533	-	3,454	2,297	-	13,284
Business Meals and Hospitality	B	3,959	-	36	-	-	3,995
Other Expenses	C	7,352	-	2,381	-	-	9,733
Total Expenses for the President		<u>229,158</u>	<u>-</u>	<u>5,871</u>	<u>2,297</u>	<u>-</u>	<u>237,326</u>
President's Office:							
Salary and Benefits (1 FTE)		83,319	-	-	-	-	83,319
Travel		435	-	-	-	-	435
Business Meals and Hospitality		493	-	-	-	-	493
Other Expenses		2,356	-	275	-	-	2,631
		<u>86,603</u>	<u>-</u>	<u>275</u>	<u>-</u>	<u>-</u>	<u>86,878</u>
Total Expenses		<u>\$ 315,761</u>	<u>\$ -</u>	<u>\$ 6,146</u>	<u>\$ 2,297</u>	<u>\$ -</u>	<u>\$ 324,204</u>

Additional Disclosures:

Housing - The President is provided the use of a residence. Costs to maintain the home are paid by the [university/college] and totaled \$0.00 (Organization Code 304190) for the period.

Vehicle - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2008 was \$28,312.00. Costs to maintain the vehicle are paid by the college and totaled \$1,228.00(Organization Code 304120) for the period.

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

Dyersburg State Community College
Schedule A - Travel Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
7/22/15	7/23/15	7/30/15	Nashville TN	THEC Meeting	\$ -	\$ 144	\$ 99	\$ 22	\$ 265	\$ -	\$ -	\$ -	\$ -	\$ 265	100100-73100
8/8/15	8/9/15	8/17/15	Washington DC	AACC Task Force on Higher Ed Act Meeting	596	165	124	58	963	-	-	-	-	963	100100-73200
8/17/15	8/18/15	8/24/15	Nashville TN	TBR Presidents Meeting	-	144	99	-	243	-	-	-	-	243	100100-73100
10/12/15	10/14/15	9/8/2015 & 10/20/15	Nashville TN	62nd Annual Gov Conference on Economic & Community Development (October 13-14)	-	406	146	274	827	-	-	-	-	827	100100-73100
9/20/15	9/22/15	9/30/15	Nashville TN	Drive to 55 Gov Summit & Reconnect+Kickoff Team Mtg	-	264	165	74	503	-	-	-	-	503	100100-73100
12/5/15	12/8/15	9/28/15&10/15/15&12/15/15	SACSCOC	SACSCOC Conf Registration	532	562	207	635	-	-	1,935	-	-	1,935	200200-73200
10/28/15	10/28/15	9/30/15 & 11/4/15 & 11/5/15	Washington DC	Council on Resource Dev. Exec. Institute	592	547	173	1,002	17	-	-	2,297	-	2,314	260003-73200 & 100100-73200
March 16		12/4/15	Nashville TN	TN College Assoc 2016 Annual Mtg	-	-	-	100	100	-	-	-	-	100	100100-73100
1/19/16	1/20/16	1/26/16	Nashville TN	Governor's Conference	-	170	89	-	258	-	-	-	-	258	100100-73100
2/1/16	2/2/16	2/9/16	Nashville TN	TBR Meeting/PTK Recognition Ceremony	-	170	89	21	279	-	-	-	-	279	100100-73100
4/8/16	4/12/16	2/10/16	Chicago IL	AACC Annual Conv Registration	-	-	-	855	855	-	-	-	-	855	100100-73200
4/8/16	4/12/16	4/18/16	Chicago IL	AACC Meeting	309	799	259	83	1,450	-	-	-	-	1,450	100100-73200
3/23/16	3/23/16	3/28/16	Nashville TN	TCA Annual Mtg-reimb parking	-	-	-	10	10	-	-	-	-	10	100100-73100
3/11/16	3/15/16	2/16/16 & 3/15/16	Washington DC	NAWB Forum 16	545	644	172	875	-	-	2,236	-	-	2,236	600501-73200
3/29/16	3/30/16	4/1/16	Franklin, TN	TBR Meeting Columbia State	-	163	77	-	239	-	-	-	-	239	100100-73100
5/15/16	5/17/16	5/23/16	Nashville TN	TBR President's Retreat/TBR President's Meeting	-	271	142	-	413	-	-	-	-	413	100100-73100
6/22/16	6/24/16	6/28/16	Blountville, TN	TBR Meeting Northeast State	-	266	128	-	393	-	-	-	-	393	100100-73100
Total Travel Expenses for the President					\$ 2,573	\$ 4,735	\$ 1,967	\$ 4,009	\$ 6,816	\$ -	\$ 4,171	\$ 2,297	\$ -	\$ 13,284	

Dyersburg State Community college
 Schedule B - Business Meals & Hospitality Expenses for the President
 For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/28/15	7/29/15	Another Thyme Catering	NWTN Workforce Board Mtg	\$ -	\$ -	\$ 12	\$ -	\$ -	\$ 12	1	\$ 12.00	600501-74980
7/31/15	8/10/15	White Squirrel Event Center	President Staff Retreat	366	-	-	-	-	366	8	\$ 45.73	100100-74980
8/21/15	8/20/15	Kroger	Refreshments for Fall Update	123	-	-	-	-	123	191	\$ 0.64	100100-74980
8/21/15	10/5/15	DSCC	Follett Reimburse Refreshments for Fall Update	(123)	-	-	-	-	(123)	191	\$ (0.64)	100100-74980
9/2/15	9/2/15	Wendy's	Faculty Assembly Executive Committee Meeting	43	-	-	-	-	43	7	\$ 6.19	100100-74980
8/24/15	8/14/15	Dyersburg/Dyer Co Chamber	Annual Membership Matters Luncheon	20	-	-	-	-	20	1	\$ 20.00	100100-74980
10/5/15	10/5/15	Wendy's	CIT Meeting	50	-	-	-	-	50	8	\$ 6.19	100100-74980
10/7/15	10/7/15	Wendy's	Faculty Assembly Executive Committee Meeting	45	-	-	-	-	45	8	\$ 5.58	100120-74980
10/9/15	10/8/15	Kroger	Refreshments for Fall Conference	113	-	-	-	-	113	194	\$ 0.58	100100-74980
10/9/15	10/23/15	DSCC	Follett reimburse Fall Conference Refreshment	(113)	-	-	-	-	(113)	194	\$ (0.58)	100100-74980
10/23/15	10/23/15	Kroger	Strategic Planning Comm Mtg	19	-	-	-	-	19	25	\$ 0.75	100100-74980
11/4/15	11/4/15	Wendy's	Faculty Assembly Executive Committee Meeting	50	-	-	-	-	50	8	\$ 6.19	100120-74980
11/3/15	11/6/15	Calvinjrs	Honors Student Luncheon	47	-	-	-	-	47	7	\$ 6.71	100100-74980
11/13/15	11/17/15	Karen Bowyer	STEM Hub Grant meeting	50	-	-	-	-	50	4	\$ 12.42	100100-74980
11/19/15	11/19/15	Calvinjrs	Honors Student Luncheon	45	-	-	-	-	45	7	\$ 6.39	100100-74980
11/20/15	11/20/15	Wendy's	Faculty Tenure Meeting	43	-	-	-	-	43	7	\$ 6.19	100100-74980
11/24/15	11/30/15	Another Thyme	WIA Quarterly Bd Meeting	-	-	12	-	-	12	1	\$ 12.00	600101-74980
1/14/16	various	DSCC	MartinLutherKing Banquet Ticket Purchases	(1,550)	-	-	-	-	(1,550)	155	\$ (10.00)	100130-74980
1/14/16	1/25/16	Another Thyme	MartinLutherKing Banquet Catering	1,503	-	-	-	-	1,503	167	\$ 9.00	100130-74980
12/1/15	12/1/15	Kroger	TN Achieves Meeting	40	-	-	-	-	40	41	\$ 0.97	100100-74980
12/1/15	12/1/15	Calvinjrs	TN Achieves Meeting	131	-	-	-	-	131	41	\$ 3.18	100100-74980
11/30/15	11/30/15	Wendy's	SACSCOC Lunch Meeting	12	-	-	-	-	12	2	\$ 6.19	100100-74980
12/3/15	12/11/15	Calvinjrs	Honors Student Luncheon	41	-	-	-	-	41	5	\$ 8.10	100100-74980
12/13/15	12/16/15	Another Thyme	Holiday Open House	1,375	-	-	-	-	1,375	125	\$ 11.00	100130-74980
12/11/15	12/18/15	Karen Bowyer	Donor Prospect Lunch	61	-	-	-	-	61	3	\$ 20.45	100100-74980
1/12/16	1/11/16	Kroger	Dyer Co Leadership campus visit	17	-	-	-	-	17	20	\$ 0.84	100130-74980
1/15/16	1/14/16	Kroger	Spring Update	36	-	-	-	-	36	225	\$ 0.16	100100-74980
1/19/16	1/25/16	Another Thyme	Society of Human Resources Board Meeting	180	-	-	-	-	180	20	\$ 9.00	100130-74980
1/30/16	2/11/16	Dyersburg/Dyer Co Chamber	2016 Annual Chairman Award Dinner	50	-	-	-	-	50	1	\$ 50.00	100100-74980
2/12/16	2/11/16	Kroger	S. Rockett Retirement	66	-	-	-	-	66	60	\$ 1.10	100120-74980
2/12/16	2/15/16	Paula Jordan	S. Rockett Retirement	95	-	-	-	-	95	60	\$ 1.58	100130-74980
2/12/16	2/9/16	Walmart	S. Rockett Retirement	21	-	-	-	-	21	60	\$ 0.35	100130-74980
2/1/16	2/1/16	Wendy's	Faculty Assembly Executive Committee Meeting	43	-	-	-	-	43	7	\$ 6.19	100120-74980

Dyersburg State Community college
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
3/22/16	3/22/16	Walmart	JNC 20th Anniversary Celebration	39	-	-	-	-	39	75	\$ 0.52	100100-74980
3/22/16	3/22/16	Walmart	JNC 20th Anniversary Celebration	15	-	-	-	-	15	75	\$ 0.20	100100-74980
3/22/16	3/22/16	Kroger	JNC 20th Anniversary Celebration	16	-	-	-	-	16	75	\$ 0.21	100100-74980
3/22/16	3/22/16	Naileh's	JNC 20th Anniversary Celebration	86	-	-	-	-	86	75	\$ 1.14	100100-74980
4/27/16	3/22/16	CovingtonTipton Co Chamber of Commerce	Women in Business Ticket	25	-	-	-	-	25	1	\$ 25.00	100100-74980
3/24/16	3/23/16	Kroger	Spring Conference	108	-	-	-	-	108	203	\$ 0.53	100100-74980
3/18/16	3/18/16	Wendy's	QEP Committee Meeting	74	-	-	-	-	74	12	\$ 6.19	100100-74980
2/26/16	3/16/16	Another Thyme	Legislative Luncheon	600	-	-	-	-	600	50	\$ 12.00	100100-74980
3/16/16	3/16/16	Dr. Karen Bowyer	Tim Sloan Memorial Concert Planning Meeting	43	-	-	-	-	43	3	\$ 14.46	100100-74980
3/2/16	3/2/16	Wendy's	Faculty Assembly Executive Committee Meeting	43	-	-	-	-	43	7	\$ 6.19	100120-74980
3/4/16	3/4/16	Dr. Karen Bowyer	Meeting with Donors	40	-	-	-	-	40	4	\$ 10.04	100100-74980
4/15/16	4/15/16	Lauderdale Chamber ECD	Chamber Meeting	80	-	-	-	-	80	4	\$ 20.00	100100-74980 205100-74980 204100-74980
4/18/16	4/18/16	DSCC	Follett reimburse Spring Conference Refreshment	(108)	-	-	-	-	(108)	203	\$ (0.53)	100100-74980
5/24/16	5/24/16	Another Thyme Catering	NWTN Workforce Board Mtg	-	-	12	-	-	12	1	\$ 12.00	600101-74980
Total Business Meals and Hospitality Expenses for the President				\$ 3,959	\$ -	\$ 36	\$ -	\$ -	\$ 3,995			

Dyersburg State Community College
Schedule C - Other Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/14/15	M Lee Publishers	TN Journal Renewal	397	-	-	-	-	397	100100-74480
7/14/15	SACAD	Membership Dues	100	-	-	-	-	100	100100-74480
7/31/15	Higher Ed Publications	Subscription renewal	68	-	-	-	-	68	100100-74480
7/31/16	Chronicle of Philanthropy	Subscription renewal	79	-	-	-	-	79	100100-74480
7/31/15	Chronicle of Higher Ed	Subscription renewal	91	-	-	-	-	91	100100-74480
8/12/15	SACSCOC	review of substantive change prospectus fee	-	-	500	-	-	500	200200-74480
8/14/15	SACSCOC	review of substantive change prospectus fee	-	-	500	-	-	500	200200-74480
9/23/15	American Assoc of Comm Clgs	AACC Institution Member Dues	3,440	-	-	-	-	3,440	100100-74480
10/20/15	Memphis Business Journal	Subscription renewal	75	-	-	-	-	75	100100-74480
11/10/15	TN College Association	dues	75	-	-	-	-	75	100100-74480
12/9/15	American Assoc of Comm Clgs	Pres Academy annual Fee	50	-	-	-	-	50	100100-74480
7/1-8/30/15	Verizon Wireless	Bowyer cell/tablet charges	293	-	-	-	-	293	100100-74211
9/18/15	DSCC	Bowyer reimburse personal use of cellular bill	(0)	-	-	-	-	(0)	100100-74211
10/01-12/31/15	Verizon Wireless	Bowyer cell/tablet charges	423	-	-	-	-	423	100100-74211
12/18/15	CDW-G	iPod Pro Case for Dr. Bowyer	-	-	139	-	-	139	501100-74502
01/01-3/31/2016	Verizon Wireless	monthly Verizon charges plus iPad Pro Tablet purchase	1,358	-	-	-	-	1,358	100100-74211
4/1-6/30/16	Verizon Wireless	Bowyer cell/tablet charges replacement Blackberry battery for Dr. Bowyer	504	-	13	-	-	504	100100-74211
1/19/16	Amazon.com		-	-	13	-	-	13	501100-74502
7/1-9/30/15	DSCC	Bowyer reimburse personal postage charges	(14)	-	-	-	-	(14)	100100-74230
10/1-12/31/15	DSCC	Bowyer reimburse personal postage charges	(25)	-	-	-	-	(25)	100100-74230
01/01-3/31/2016	DSCC	Bowyer reimburse personal postage charges	(13)	-	-	-	-	(13)	100100-74230
4/1-6/30/16	DSCC	Bowyer reimburse personal postage charges	(4)	-	-	-	-	(4)	100100-74230
11/2; 11/30/15	Karen Bowyer	Reimburse ATT house phone bill	76	-	-	-	-	76	100100-74210
7/28; 8/24; 9/28/2015	Karen Bowyer	Reimburse ATT house phone bill	114	-	-	-	-	114	100100-74210
01/01-3/31/2016	Dr. Bowyer	Reimburse ATT house phone bill	152	-	-	-	-	152	100100-74210
4/1-6/30/16	Dr. Bowyer	Reimburse ATT house phone bill	113	-	-	-	-	113	100100-74210
7/28/15	Tim Castellaw Toyota	Pres. Car oil change	-	-	50	-	-	50	304120-75210
10/20/15	Tim Castellaw Toyota	oil change president's car	-	-	97	-	-	97	304120-75210
10/16/15	Tim Castellaw Toyota	Headlight for president's car	-	-	103	-	-	103	304120-75230
07/01-09/30/15	Fuelman	fuel president's car	-	-	226	-	-	226	304120-75210
10/1-12/31/15	Fuelman	fuel president's car	-	-	71	-	-	71	304120-75210
01/01-3/31/2016	Fuelman	fuel president car	-	-	218	-	-	218	304120-75210
4/1-6/30/16	Fuelman	fuel president car	-	-	199	-	-	199	304120-75210
8/24/15	BP Business Solutions	fuel president car	-	-	18	-	-	18	304120-75210
1/20/16	Exxon	fuel president car	-	-	18	-	-	18	304120-75210
7/29/15	Karen Bowyer	reimburse Shell gas charge	-	-	27	-	-	27	304120-75210
9/28/15	Karen Bowyer	reimburse Pilot gas charge	-	-	22	-	-	22	304120-75210
11/20/15	Karen Bowyer	reimburse fuel	-	-	29	-	-	29	304120-75210
12/18/15	Karen Bowyer	reimburse fuel	-	-	26	-	-	26	304120-75210
2/9/16	Dr. Bowyer	reimburse fuel	-	-	13	-	-	13	304120-75210
3/28/16	Dr. Bowyer	reimburse fuel	-	-	17	-	-	17	304120-75210
4/18/16	DSCC Petty Cash	reimburse fuel	-	-	25	-	-	25	304120-75210
5/18/16	Dr. Bowyer	reimburse fuel	-	-	30	-	-	30	304120-75210
6/27/16	Dr. Bowyer	reimburse fuel	-	-	40	-	-	40	304120-75210
Total Other Operating Expenses for the President			\$ 7,352	\$ -	\$ 2,381	\$ -	\$ -	\$ 9,733	

Jackson State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2015 to June 30, 2016

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 222,405		\$ -	\$ -	\$ -	\$ 222,405
Bonus Payments				-	-	-	-
Discretionary Allowance				-	-	-	-
Housing Allowance		10,800		-	-	-	10,800
Vehicle Allowance		8,400		-	-	-	8,400
Other Allowances		5,383		-	-	-	5,383
Salary, Benefits & Other Payments		<u>246,988</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>246,988</u>
Travel	A	4,962	816				5,778
Business Meals and Hospitality	B	3,580	4,242	6,776			14,598
Other Expenses	C						
Total Expenses for the President		<u>8,542</u>	<u>5,058</u>	<u>6,776</u>	<u>-</u>	<u>-</u>	<u>20,376</u>
President's Office:							
Salary and Benefits (1 FTE)		80,889		-	-	-	80,889
Travel		1,800		-	-	-	1,800
Business Meals and Hospitality				-	-	-	-
Other Expenses		3,890		-	-	-	3,890
		<u>86,578</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>86,578</u>
Total Expenses		<u>\$ 342,108</u>	<u>\$ 5,058</u>	<u>\$ 6,776</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 353,942</u>

Other Allowances – The President is provided other spending allowances of \$161 per month (July, August, September) and \$100 per month (October, November, December, January, February, March, April, May, June) cell phone and \$333.33 per month for administrative expenses, which were paid as taxable income. [Note for auditor - Other allowances noted in earlier periods include cell phone and internet.]

Vehicle Allowance – The President was provided a vehicle allowance of \$700 per month.

TBR Meeting Expenses – The college hosted the Tennessee Board of Regents quarterly meeting in September 2015. Expenses for this meeting, totaling \$6,776.00, were recorded in line 17 above and are detailed on Supplemental Schedule B, Business Meals and Hospitality Expenses.

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

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

Jackson State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
7/18/15	7/21/15	7/30/15	Kissimmee, FL	SACS Summer Institute	\$ 381	\$ 391	\$ 161	\$ 156	\$ 1,089	\$ -	\$ -	\$ -	\$ -	\$ 1,089	100010-73200
8/17/15	8/18/15	8/20/15	Nashville, TN	TBR President's Meeting	-	144	99	-	243	-	-	-	-	243	100010-73100
7/1/15	9/30/15	Various	Vicinity Miles	Trips Tickets/ACH	385	-	-	-	385	-	-	-	-	385	100010-75210
2/23/16	2/26/16	12/16/15	Atlanta, GA	Achieve the Dream	172	552	242	700	1,666	624	-	-	-	2,290	100010-73200 263034-74503
1/16/16	2/9/16	2/15/16	Lake Buena Vista, FL	CC Futures Assembly - Bellwether Awards	243	380	207	25	855	192	-	-	-	1,047	100010-73200 263034-74503
5/15/16	5/17/15	5/20/16	Hendersonville, TN	CC President's Retreat and TBR President's Meeting	-	203	128	-	331	-	-	-	-	331	100010-73100
6/22/16	6/24/16	6/30/16	Kingsport, TN	TBR Quarterly Meeting	-	266	128	-	394	-	-	-	-	394	100010-73100
Total Travel Expenses for the President					\$ 1,181	\$ 1,936	\$ 964	\$ 881	\$ 4,962	\$ 816	\$ -	\$ -	\$ -	\$ 5,779	

Jackson State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/28/15	8/18/15	Dollar General Store	Coffee Supplies	\$ 30		\$ -	\$ -	\$ -	\$ 30	8	\$ 3.75	100010-74503
7/18/15	7/18/15	Nell Huntspun Flowers	Flowers for Cynthia Manuel Funeral		\$ 73				\$ 73			#DIV/0! 263034-1001-74503
8/17/15	9/17/15	Do Dah's Donuts	Faculty/Staff Fall In-Service	157					157	200	\$ 0.78	100010-74503
8/17/15	9/17/15	Starbucks	Faculty/Staff Fall In-Service	224					224	200	\$ 1.12	100010-74503
8/17/15	9/9/15	Sams Club	Faculty/Staff Fall In-Service	63					63	200	\$ 0.31	100010-74503
8/17/15	9/9/15	Sams Club	Faculty/Staff Fall In-Service	108					108	200	\$ 0.54	100010-74503
				<u>552</u>					<u>552</u>		<u>\$ 2.76</u>	
8/20/15	8/24/15	Dr. Bruce Blanding	Reimbursement for working lunch during Fall In-Service week		38				38			263034-1001-74503
8/21/15	9/17/15	Heavenly Ham	New Employee Lunch	239					239	30	\$ 7.98	100010-74503
8/21/15	9/15/15	JSCC Printshop	New Employee Lunch	16					16	30	\$ 0.52	100010-74110
				<u>255</u>					<u>255</u>		<u>\$ 8.50</u>	
8/24/15	9/17/15	Dollar General Store	Coffee Supplies	40					40	8	\$ 5.00	100010-74503
9/16/15	9/21/15	Woodstock Bake Shop	Maxine Smith Fellows	108					108	18	\$ 6.00	100010-74503
9/15/15	9/15/15	JSCC Printshop	Community Colleges President's Retreat	7					7	30	\$ 0.25	100010-74110
9/16&9/17	9/15/15	JSCC Printshop	TBR Board Meeting	212					212	118	\$ 1.80	100010-74110
9/16&9/17	9/21/15	Gourmet Your Way	TBR Board Meeting		334				334	118	\$ 2.83	263034-1001-74503
9/16&9/17	10/6/15	Doubletree Hotel Jackson TN	TBR Board Meeting		583				583	118	\$ 4.94	263034-1001-74503
9/16&9/17	Various	JSCC Printshop	TBR Board Meeting			82			82	118	\$ 0.69	100090-74110
9/16&9/17	Various	Nelson Brothers Printing	TBR Board Meeting			426			426	118	\$ 3.61	100090-74140
9/16&9/17	Various	Staples	TBR Board Meeting			269			269	118	\$ 2.28	100090-74502
9/16&9/17	9/9/15	Walmart/Sams	TBR Board Meeting			101			101	118	\$ 0.86	100090-74503
9/16&9/17	9/22/15	Walmart/Sams	TBR Board Meeting			551			551	118	\$ 4.67	100090-74503
9/16&9/17	9/22/15	Gourmet Your Way	TBR Board Meeting			4,347			4,347	118	\$ 36.84	100090-74503
9/16&9/17	7/17/15	Snider Farms - Rental	TBR Board Meeting			1,000			1,000	118	\$ 8.47	100090-74630
						<u>6,776</u>			<u>6,776</u>			
9/23/15	10/19/15	Dollar General	Coffee Supplies	40					40			100010-74503
10/21/15	11/18/15	Heavenly Ham	Achieve the Dream Meeting w/coaches and team	76					76	10	\$ 7.60	100010-74503
11/20/15	11/24/15	Gourmet Your Way	Legislative Lunch	709					709	20	\$ 35.44	100010-74503
12/3/15	12/3/15	BancorpSouth	SACS meal		216				216			263034-1001-74503
12/11/15	12/9/16	Walmart	Supplies for Campus Christmas Party		46				46			263034-1001-74503
12/11/15	12/15/15	Heather Freeman	Reimbursement for supplies for Campus Christmas Party		51				51			263034-1001-74503
12/11/15	12/17/15	Gourmet Your Way	Meal for Campus Christmas Party		2,801				2,801			263034-1001-74503
					<u>2,898</u>				<u>2,898</u>			
1/5/16	1/12/16	Sams	Spring 2016 In-Service	132					132	200	\$ 0.66	100010-74503
1/12/16	1/12/16	Starbucks	Spring 2016 In-Service	224					224	200	\$ 1.12	100010-74503

Jackson State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
1/12/16	1/12/16	Do Dah's Donuts	Spring 2016 In-Service	157					157	200	\$ 0.78	100010-74503
				513					513		\$ 2.56	
1/12/16	12/21/71	Rafferty's	Lunch for Achieve The Dream Coaches	46					46			100010-74503
1/28/16	3/16/16	Dollar General	Coffee Supplies	40					40			100010-74503
3/10/16	3/3/16	Jackson Chamber	2016 Annual Celebration	200					200			100010-74503
4/7/16 & 4/8/16	4/1/16	Walmart	Achieve The Dream	53					53			100010-74503
4/7/16 & 4/8/16	4/13/16	Woodstock Bake Shop	Achieve The Dream	188					188			100010-74503
4/7/16 & 4/8/16	4/25/16	Heavenly Ham	Achieve The Dream	80					80			100010-74503
4/7/16 & 4/8/16	5/17/16	Starbucks	Achieve The Dream	105					105			100010-74503
4/7/16 & 4/8/16	5/17/16	Do Dahs Donute	Achieve The Dream	77					77			100010-74503
4/7/16 & 4/8/16	4/25/16	Heavenly Ham	Achieve The Dream	87					87			100010-74503
				588					588			
3/30/16	4/18/16	Dollar Store	Coffee Supplies	40					40			100010-74503
4/18/16	5/17/16	Dollar Store	Coffee Supplies	31					31			100010-74503
5/17/16	5/29/16	Jackson Madison County NAACP	2016 Freedom Fund Banquet Dr. Bailey Attended to Receive Award for Dr. Blanding	65					65			100010-74503
6/2/16	6/30/16	Dollar Store	Coffee Supplies	28					28			100010-74503
6/9/16	6/9/16	Cholangiocarcinoma Foundation	Memorial Donation in Memory of Barbara Jean Chase			100			100			263034-1001
Total Business Meals and Hospitality Expenses for the President				\$ 3,580	\$ 4,242	\$ 6,776	\$ -	\$ -	\$ 14,598			

Jackson State Community College
 Schedule C - Other Expenses for the President - Unaudited
 For the Period July 1, 2015 to March 31, 2016

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

Motlow State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2015 to June 30, 2016

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 221,297	\$ -	\$ -	\$ -	\$ -	\$ 221,297
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		5,410	-	-	-	-	5,410
Other Allowances		21,305	-	-	-	-	21,305
Salary, Benefits & Other Payments		<u>262,812</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>262,812</u>
Travel	A	6,562	-	124	-	-	6,686
Business Meals and Hospitality	B	14,853	6,896	-	-	-	21,750
Other Expenses	C	2,769	165	-	-	-	2,934
Total Expenses for the President		<u>286,996</u>	<u>7,061</u>	<u>124</u>	<u>-</u>	<u>-</u>	<u>294,182</u>
President's Office:							
Salary and Benefits (1.56 FTE)		92,583	-	-	-	-	92,583
Travel		300	-	-	-	-	300
Business Meals and Hospitality		70	189	-	-	-	259
Other Expenses		1,039	5,225	-	-	-	6,264
		<u>93,992</u>	<u>5,414</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>99,407</u>
Total Expenses		<u>\$ 380,989</u>	<u>\$ 12,476</u>	<u>\$ 124</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 393,589</u>

Additional Disclosures:

Vehicle - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2013 was \$30,741. Maintenance costs for the vehicle are recorded in Org Code 60150 and totaled \$200.01 for the period. The President elected to take the vehicle allowance in December 2015.

Other Allowances - The President is provided other spending allowances of \$21,305.33 for approved moving allowance and wireless and internet connectivity.

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

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

Note: Dr. Mary Lou Apple served as the interim President the month of July 2015 and then Dr. Anthony Kinkel assumed the role of President on August 1, 2015.

Motlow State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
7/27/15	7/28/15	8/5/15	Nashville, TN	Meeting with Governor	62	-	-	-	62	-	-	-	-	62	11000/74630
10/13/15		7/31/15	Nashville, TN	62 Annual Governor's Conference on Economic and Community Development	-	-	-	250	250	-	-	-	-	250	11000/73100
8/17/15	8/18/15	8/26/15	Nashville, TN	TBR - President's Meeting	-	144	15	-	159	-	-	-	-	159	11000/73100
9/14/15	9/17/15	9/30/15	Jackson, TN	TBR - Quarterly Board Meeting	-	286	80	-	365	-	-	-	-	365	11000/73100
12/5/15	12/8/15	9/15/2015 & 12/16/15	Houston, TX	SACSCOC Conference	352	579	164	676	1,770	-	-	-	-	1,770	11000/73100 and 11000/73200
8/10/15	Various	8/19/15	In-State Business Travel	In-State Business Travel	33	-	-	-	33	-	-	-	-	33	11002/74590
1st Qtr.	1st Qtr.	Various	Various In-State Trips	Motlow-Related Business	78	-	-	-	-	-	78	-	-	78	60150/75210
12/15/15	12/16/15	12/21/15	Smyrna, TN	TN Achieves Breakfast Mtg	-	115	36	-	151	-	-	-	-	151	11000/73100
2nd Qtr.	2nd Qtr.	Various	Various In-State Trips	Motlow-Related Business	46	-	-	-	-	-	46	-	-	46	60150/75210
3/23/16		12/23/15	Nashville, TN	TCA Annual Conference	-	-	-	100	100	-	-	-	-	100	11000/73100
2/10/16	2/11/16	2/17/16	Murfreesboro, TN	Meeting with Murfreesboro Rotary Club and Evan Cope, THEC Chair	-	102	62	-	164	-	-	-	-	164	11000/73100
1/15/16	1/15/16	1/31/16	Murfreesboro, TN	Business At Its Best @ Rutherford County Chamber of Commerce	-	-	-	70	70	-	-	-	-	70	11002/73100
5/28/16	5/31/16	04/18/16 & 6/8/2016	Austin, TX	NISOD Conference	559	724	166	713	2,161	-	-	-	-	2,161	11000/73200
6/12/16	6/15/16	6/29/16	Asheville, NC	Community Colleges of Appalachia Annual Conference	-	471	151	-	622	-	-	-	-	622	11000/73200
6/22/16	6/24/16	6/29/16	Blountville, TN	TBR Quarterly Board Mtg	-	266	75	-	340	-	-	-	-	340	11000/73100
6/27/16	6/30/16	7/13/16	Minneapolis, MO	Complete College America Conference	-	145	170	-	315	-	-	-	-	315	11000/73200
Total Travel Expenses for the President					\$ 1,130	\$ 2,831	\$ 916	\$ 1,809	\$ 6,562	\$ -	\$ 124	\$ -	\$ -	\$ 6,686	

The SACSCOC conference has not occurred yet.

Motlow State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
8/17/15	9/9/15	Canteen LC Vending	Fall Assembly Breakfast	\$ -	\$ 914	\$ -	\$ -	\$ -	\$ 914	250	\$ 3.66	
Various	7/31/15	Kroger	Hospitality Items for the President's Office	8	-	-	-	-	8			11000/74590
Various	8/27/15	Kroger	Hospitality Items for the President's Office	27	-	-	-	-	27			11000/74590
Various	10/27/15	Staples	Hospitality Items for the President's Office	9					9			11000/74510
Various	11/9/15	Walmart	Hospitality Items for the President's Office	3					3			11000/74590
Various	11/30/15	Kroger	Hospitality Items for the President's Office	82					82			11000/74590
Various	12/31/15	Kroger	Hospitality Items for the President's Office	87					87			11000/74590
Various	1/31/16	Kroger	Hospitality Items for the President's Office	108	-	-	-	-	108			11000/74590
Various	2/29/16	Kroger	Hospitality Items for the President's Office	53	-	-	-	-	53			11000/74590
Various	04/31/2016	Kroger	Hospitality Items for the President's Office	178	-	-	-	-	178			11000/74590
Subtotal - Hospitality Items									554	Unknown		
Various	8/18/15	The Gallery Collection	Silver Gel Pen and Service/Anniversary Cards	441	-	-	-	-	441	Unknown		11000/74590
8/25/15	9/2/15	Canteen LC Vending	Luncheon - Dual Enrollment Mtg with Tullahoma High Group	138	-	-	-	-	138	8	\$ 17.24	11002/74490
9/10/15	9/16/15	Canteen LC Vending	Luncheon - Academic Policy Group	77	-	-	-	-	77	4	\$ 19.32	11002/74490
8/12/15	8/10/15	Panera Bread	Luncheon Mtg with Smyrna Faculty and Staff	81	-	-	-	-	81			11002/74590
8/5/15	8/12/15	Karen Hudson	Luncheon Mtg with Smyrna Faculty and Staff	101	-	-	-	-	101			11002/74590
8/19/15	8/17/15	Panera Bread	Luncheon Mtg with Smyrna Faculty and Staff	91	-	-	-	-	91			11002/74590
Subtotal - Luncheon Mtgs with Smyrna Faculty and Staff									273	26	\$ 10.48	
8/13/15	8/19/15	Dr. Anthony Kinkel	Dinner Meeting with John Townsend	45	-	-	-	-	45	2	\$ 22.40	11002/74590
9/30/15	10/19/15	Keepsake Catering	Foundation Lunch with Christy Houston Foundation Group at Smyrna	-	223	-	-	-	223	15	\$ 14.83	10000/74490
10/22/15	11/11/15	Canteen LC Vending	Foundation Executive Board Mtg Breakfast	-	175	-	-	-	175	13	\$ 13.46	10001/74490
12/11/15	12/9/15	Mr. Don Jones	Honorarium for music at Foundation Holiday Reception	-	50	-	-	-	50			10001/74490
12/11/15	12/9/15	Angie's Catering	Catering for Foundation Holiday Reception	-	1,760	-	-	-	1,760			10001/74490

Motlow State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
12/11/15	8/14/15	Motlow State Community College	Foundation Holiday Reception Invitations	-	219	-	-	-	219			10001/74490
12/11/15	12/9/15	Patty Moore	Items for Foundation Holiday Reception Centerpieces		99				99			10001/74490
12/11/15	12/16/15	Patty Moore	Items for Foundation Holiday Reception Centerpieces		65				65			10001/74490
12/11/15	12/16/15	Laura Brown	Foundation Holiday Reception		250				250			10001/74490
			Subtotal - Foundation Holiday Reception						<u>2,443</u>	160	\$ 15.27	
12/12/15	12/2/15	Christy Glenn	Items for Holiday/Retirement Reception for MSCC Employees at MTSU		200				200			10001/74490
12/12/15	12/21/15	Christy Glenn	USB for video for Holiday/Retirement Reception for MSCC Employees at MTSU	15					15			10001/74490
12/12/15	12/31/15	Wal-Mart	Items for Holiday/Retirement Reception for MSCC Employees at MTSU	11					11			11000/74590
12/12/15	12/23/15	Aramark	Catering for Holiday/Retirement Reception for MSCC Employees at MTSU	4,200					<u>4,200</u>			11002/74490
			Subtotal - MSCC Holiday and Retirement Reception						<u>4,426</u>	250	\$ 17.70	
11/25/15	12/16/16	Dr. Anthony Kinkel	Lunch Meeting with Manager of the Smyrna YMCA	32					32	3	\$ 10.66	10001/74490
1/8/16	12/7/15	Holley's Printing	Legislative Breakfast Invitation	48					48			11000/74120
1/8/16	12/7/15	Holley's Printing	Legislative Breakfast Invitation Envelope	55					<u>55</u>			11000/74120
			Subtotal - Legislative Breakfast						103	300	\$ 0.34	
10/22/15	10/21/15	Dr. Anthony Kinkel	2015 Annual Arnold Community County Banquet	75					75	1	\$ 75.00	11002/74590
10/30/15	11/18/15	UTSI	TN Promise Deep Dive Panel Discussion	461					461	35	\$ 13.16	11002/74490
11/2/15	11/11/15	Angie's Catering Service	Southern TN Counselor's Assoc Meeting	315					315	35	\$ 9.00	11002/74490
11/17/15	12/2/15	Dr. Anthony Kinkel	Lunch for staff attending Institutional Briefing	51					51	6	\$ 8.57	11002/74590
11/20/15	11/30/15	The Motlow House Event Venue	First Year Experience Luncheon	234					234	13	\$ 18.00	11002/74590
12/4/15	12/14/15	Canteen LC Vending	SGA Officers and Sponsors Luncheon	188					188	30	\$ 6.25	11002/74490
12/12/15	2/8/16	MTSU	9 CD's for employees honored at the Holiday Retirement Employee Holiday Dinner	51	-	-	-	-	51	9	\$ 5.67	11000/74590

Motlow State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
12/13/15	10/21/15	Dr. Anthony Kinkel	Dinner meeting with MSCC Softball Coach Candidate	16					16	2	\$ 8.02	11002/74590
12/15/15	2/3/16	Sandra Schaffer	Rotary Members Induction Luncheon	52	-	-	-	-	52	5	\$ 10.30	11002/74590
12/22/15	1/13/16	Dr. Anthony Kinkel	Luncheon Meeting with Lincoln Regional Hospital	51	-	-	-	-	51	4	\$ 12.82	11002/74590
1/8/16	1/21/16	Canteen LC Vending	Legislative Breakfast	-	1,194	-	-	-	1,194	90	\$ 13.27	10001/74490
1/11/16	2/8/16	Canteen LC Vending	Box Lunches for Spring Assembly	1,738	-	-	-	-	1,738	250	\$ 6.95	11002/74490
1/26/16	2/11/16	Dr. Anthony Kinkel	Luncheon with Director of Coffee Co Schools to Discuss Dual Enrollment Program at Coffee County High School	28	-	-	-	-	28	2	\$ 14.19	11002/74590
1/30/16	2/22/16	Tullahoma Area Chamber of Commerce	Tullahoma Chamber of Commerce Banquet	65	-	-	-	-	65	1	\$ 65.00	11000/74590
2/1/16	2/11/16	Dr. Anthony Kinkel	Luncheon Meeting with Trustee in Warren and Grundy County	32	-	-	-	-	32	2	\$ 15.83	11000/74590
2/2/16	12/9/15	Cleveland State Community College	PTK - All/TN Academic Luncheon 2016	750					750	6	\$ 125.00	11002/74590
2/9/16	2/11/16	Dr. Anthony Kinkel	Luncheon Meeting with Baseball Coach to discuss Athletic Programs	11	-	-	-	-	11	2	\$ 5.31	11000/74590
2/11/16	2/17/16	Dr. Anthony Kinkel	Luncheon Meeting with Chair of THEC	22	-	-	-	-	22	2	\$ 10.98	11000/74590
2/18/16	2/29/16	Canteen LC Vending	Investment Committee Mtg	-	85	-	-	-	85	10	\$ 8.50	10000/74490
2/19/16	2/19/16	Newk's Eatery	Luncheon for Leadership Team Meeting in Smyrna	134	-	-	-	-	134	14	\$ 9.57	11000/74590
2/24/16	3/3/16	Dr. Anthony Kinkel	Luncheon Meeting with Faculty Candidate	17	-	-	-	-	17	2	\$ 8.66	11000/74590
2/25/16	3/7/16	Canteen LC Vending	Coffee County Adult and Jr. Leadership Group Luncheon Meeting	508	-	-	-	-	508	40	\$ 12.70	11000/74490
3/1/16	3/3/16	Dr. Anthony Kinkel	Luncheon Meeting with Graduation Speaker	36	-	-	-	-	36	2	\$ 17.75	11000/74590
3/3/16	3/9/16	Dr. Anthony Kinkel	Luncheon Meeting with Consultant to discuss MSCC Disaster Preparedness Plan	11	-	-	-	-	11	2	\$ 5.48	11000/74590
3/3/16	3/9/16	Dr. Anthony Kinkel	Dinner Meeting with Athletic Director - Basketball Tournament	29	-	-	-	-	29	2	\$ 14.52	11000/74590
3/7/16	3/9/16	Dr. Anthony Kinkel	Luncheon Meeting with Director of Warren Co, Industrial Bd to discuss ART Grant	16	-	-	-	-	16	2	\$ 8.01	11000/74590
3/24/16	4/13/16	Dr. Anthony Kinkel	Lunch with Foundation Trustee to discuss ARP Grant Initiative	13					13	2	\$ 6.44	11000/74590
4/1/16	5/9/16	Angie's Catering	Lunch for Deep Dive Attendees	270					270	33	\$ 8.18	11000/74490
4/6/16	4/4/16	Blackberry Patch	Faculty Excellence Award Ceremony Reception		220				220	48	\$ 4.58	10001/74490

Motlow State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
4/7/16	4/13/16	Dr. Anthony Kinkel	Lunch with Consultant to discuss a drone program at MSCC	25					25	2	\$ 12.55	11000/74590
4/14/16	4/18/16	Dr. Anthony Kinkel	Lunch with Consultant to Discuss Fayetteville Campus Growth	12					12	2	\$ 6.03	11000/74590
4/8/16	4/18/16	Keepsake Catering	MaryLou Apple Science Technology Allied Health Building Dedication	1,305					1,305		#DIV/0!	11000/74490
4/8/16	4/20/16	Flowers by Rare Earth	Centerpiece, corsage and boutonniere for MaryLou Apple Building Dedication	94					94			11000/74490
			Subtotal - MaryLou Apple Dedication						1,399	125	\$ 11.19	
4/29/16	5/11/16	Canteen LC Vending	Employee Appreciation Day Catering	1,446					1,446			11000/74490
4/28/16	4/30/16	Walmart	Drinks for Employee Appreciation Day	164					164			11000/74590
4/28/16	5/31/16	Kroger	Food for Employee Appreciation Day	124					124			11000/74590
			Subtotal - Employee Appreciation Day						1,734	200	\$ 8.67	
5/5/16	5/11/16	Dr. Anthony Kinkel	Lunch with Representatives from MSCC Nursing and NHC to discuss MSCC Nursing Program	72					72	6	\$ 11.94	11000/74590
5/10/16	5/18/16	Dr. Anthony Kinkel	Dinner with the Athletic Director at TAACC Tournament	20					20	2	\$ 10.12	11000/74590
5/12/16	5/18/16	Dr. Anthony Kinkel	Lunch with former President to discuss President Emeritus Contract	33					33	2	\$ 16.60	11000/74590
5/19/16	5/25/16	Dr. Anthony Kinkel	Lunch with Consultant to Discuss TN Reconnect	18					18	2	\$ 9.21	11000/74590
5/7/16	5/25/16	Lakewood Country Club	Lunch with Graduation Speaker and Faculty Excellence Award Winners	112					112	7	\$ 16.00	11000/74590
6/3/16	6/8/16	Canteen LC Vending	Foundation Bi-Annual Trustee Meeting Dinner			503			503	50	\$ 10.07	10001/74490
6/3/16	6/8/16	Dr. Anthony Kinkel	Lunch with VP of Academic Candidate	19					19	2	\$ 9.40	11000/74590
6/6/16	6/13/16	The Motlow House	Lunch with the Athletic Dept.	270					270	12	\$ 22.50	11000/74490

Motlow State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
6/9/16	6/22/16	Dr. Anthony Kinkel	Breakfast Meeting with Director of Nursing, VP of Academics, Asst. VP of Academics and President of CSCC regarding MSCC offering an MLT Program	18					18	5	\$ 3.68	11000/74590
6/16/16	6/22/16	Canteen LC Vending	Lunch with Tullahoma Aldermen to discuss Soccer Program	40					40	3	\$ 13.33	11000/74490
6/17/16	6/22/16	Dr. Anthony Kinkel	Breakfast meeting with Foundation Trustee Prospect	5					5	2	\$ 2.74	11000/74590
6/20/16	6/15/16	Whitts Barbecue	Support and Administrative Post-Professional Development Luncheon (Fayetteville Campus)		104				104	24	\$ 4.34	10000/74590
6/20/16	6/15/16	Collins River BBQ	Support and Administrative Post-Professional Development Luncheon (McMinnville Campus)		182	-	-	-	182	24	\$ 7.58	10000/74590
6/20/16	6/22/16	Dr. Anthony Kinkel	Meeting with Bridgestone Exec to discuss Mechatronics Program	15					15	2	\$ 7.54	11000/74590
6/21/16	6/15/16	Whitts Barbecue	Support and Administrative Post-Professional Development Luncheon (Smyrna Campus)		142				142	36	\$ 3.93	10000/74590
6/21/16	6/15/16	Whitts Barbecue	Support and Administrative Post-Professional Development Luncheon		513				513	120	\$ 4.27	10000/74590
Total Business Meals and Hospitality Expenses for the President				\$ 14,853	\$ 6,896	\$ -	\$ -	\$ -	\$ 21,750			

Motlow State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
8/12/15	Follett Bookstore	Name Badge and Planner	\$ 56	\$ -	\$ -	\$ -	\$ -	\$ 56	11000/74510
9/30/15	First Class Printing	Business Cards for Dr. Kinkel	131	-	-	-	-	131	11000/73200
10/31/15	Southern Standard	Subscription Renewal	95	-	-	-	-	95	11002/74480
12/21/15	Staples	President's Stationary 2nd Sheets	95	-	-	-	-	95	11000/74510
1/31/16	Office Max	Name Badges and Clips for Meetings	71	-	-	-	-	71	11000/74590
1/13/16	Chronicle of Higher Education	Subscription Renewal	91	-	-	-	-	91	11002/74480
2/15/16	Rotary Club of Tullahoma	1st Qtr. Dues	-	165	-	-	-	165	10000/74480
4/30/16	Lakeway Publishers	One Year Subscription to Tullahoma News	57	-	-	-	-	57	11000/74480
6/22/16	Norris Carden	Presidential Portrait	580	-	-	-	-	580	11000/74490
6/22/16	First Class Printing	Stationary for President's Office - Letterhead, 2nd Sheets and Envelopes with new logo	564	-	-	-	-	564	11000/74120
6/23/16	Acrylic Fabricators/Clear Industries	Acrylic Spirit Podium	1,030	-	-	-	-	1,030	11000/74590
Total Other Operating Expenses for the President			\$ 2,769	\$ 165	\$ -	\$ -	\$ -	\$ 2,934	

COLUMBIA STATE COMMUNITY COLLEGE

2015-2016 President's Expense Audit Nashville State Community College



Internal Audit Department
1665 Hampshire Pike • Columbia, TN 38401
931.540.2722 • www.ColumbiaState.edu

TABLE OF CONTENTS

TRANSMITTAL LETTER	
EXECUTIVE SUMMARY	1
OBJECTIVES	1
SCOPE	1
ANALYSIS	1
CONCLUSION	2
SUPPLEMENTAL SCHEDULES	3

Restrictions on Report Use: *This report is intended solely for the internal use of the Tennessee Board of Regents and Nashville 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.*

October 5, 2016

Mr. Tom Griscom, Audit Committee Chair
Tennessee Board of Regents
1 Bridgestone Park
Nashville, Tennessee 37214

Chairman Griscom:

Enclosed is the internal audit report of the expenses of the Office of the President for Nashville State Community College for the fiscal year July 1, 2015 to June 30, 2016, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses, and to identify and report all expenses for the fiscal year that were made by, at the direction of or for the benefit of the president regardless of the funding source.

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

The courtesy and cooperation extended by Nashville State Community College personnel were instrumental to the timely completion of the review.

Sincerely,



Erica V. Smith, CPA
Internal Auditor
Columbia State Community College

CC: President
Vice President for Finance and Administrative Services

EXECUTIVE SUMMARY

Auditor: Erica V. Smith, Columbia State Community College
President: Dr. George Van Allen

OBJECTIVES

To comply with Tennessee Code Annotated, Title 49, Chapter 7 and Tennessee Board of Regents (TBR) Policy 4:03:03:60, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2015 to June 30, 2016; to determine compliance with state statutes and TBR and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of or for the benefit of the president regardless of the funding source.

SCOPE

The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*, issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.

ANALYSIS

The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president's office during the fiscal year ended June 30, 2016:

	Institutional	Foundation	Total
President:			
Salary & Benefits	238,765	0	238,765
Discretionary Allowance	4,000	0	4,000
Housing Allowance	10,800	0	10,800
Other Allowance	1,800	0	1,800
Salary, Benefits & Other Payments	<u>255,365</u>	<u>0</u>	<u>255,365</u>
Travel	2,251	2	2,253
Business Meals and Hospitality	723	11,109	11,832
Other Expenses	1,307	10,100	11,407
President's Office:			
Salary and Benefits	59,219	0	59,219
Other Expenses	9,982	0	9,982
Total Expenses	<u>328,847</u>	<u>21,211</u>	<u>350,058</u>

Additional Disclosures:

Vehicle – The President was provided the use of a vehicle. The purchase cost of the vehicle in fiscal year 2013 was \$20,608. Vehicle maintenance and operating costs, totaling \$184.22 for the period, were recorded in Other Expenses of the President. Fuel costs associated with the vehicle were recorded in Motor Vehicle Operations and are not allocated to the President’s account, other than those costs paid directly by the President. Any personal use value of the vehicle is reported to the president as taxable income.

Discretionary Allowance – The President was provided a bimonthly discretionary spending allowance of \$166.66. The allowance was paid as taxable income and use of the allowance was not included in tests performed during the audit.

Housing Allowance - The President was provided a bimonthly housing allowance of \$112.50.

Other Allowances – The President was provided a bimonthly cell phone allowance of \$75. The cell phone allowance was paid as taxable income and was not included in tests performed during the audit.

CONCLUSION

The objectives of the audit of the expenses of the Office of the President for Nashville State Community College for the fiscal year July 1, 2015 through June 30, 2016 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or significant deficiencies in internal controls.

The supplemental schedules included with this report fairly represent the expenses of the president’s office.

Supplemental Schedules

**Nashville State Community College
Summary of the President's Expenses
For the Period July 1, 2015 to June 30, 2016**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
	Salary and Benefits	\$ 238,765	\$ -	\$ -	\$ -	\$ -	\$ 238,765
	Bonus Payments	-	-	-	-	-	-
	Discretionary Allowance	4,000	-	-	-	-	4,000
	Housing Allowance	10,800	-	-	-	-	10,800
	Vehicle Allowance	-	-	-	-	-	-
	Other Allowances	1,800	-	-	-	-	1,800
	Salary, Benefits & Other Payments	<u>255,365</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>255,365</u>
	Travel	A 383	2	1,868			2,253
	Business Meals and Hospitality	B 723	11,109				11,832
	Other Expenses	C	10,100	1,307			11,407
	Total Expenses for the President	<u>256,472</u>	<u>21,211</u>	<u>3,175</u>	<u>-</u>	<u>-</u>	<u>280,858</u>
President's Office:							
	Salary and Benefits (1 FTE)	59,219	-	-	-	-	59,219
	Travel	-	-	-	-	-	-
	Business Meals and Hospitality	-	-	-	-	-	-
	Other Expenses	9,982	-	-	-	-	9,982
		<u>69,201</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>69,201</u>
Total Expenses		<u>\$ 325,673</u>	<u>\$ 21,211</u>	<u>\$ 3,175</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 350,058</u>

Additional Disclosures:

Vehicle - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2013 was \$20,608.00. Costs to maintain the vehicle are paid by the [university/college] and totaled \$184.22 (Organization Code 33205 & 33201) for the period.

Other Allowances - The President is provided other spending allowances which totaled \$1,800.00 for Cell Phone Allowance (Organization Code 11000) and \$4,000.00 for Discretionary Allowance (Organization Code 11000) for the period.

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

Nashville State Community College
Schedule A - Travel Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total
									Institutional	Foundation	Institutional	Foundation		
11/3/13	11/6/13	9/22/15	San Diego, CA	Rental car for Title II Conference in San Diego	237	-	-	-	237	-	-	-	-	237
6/16/15	6/16/15	10/29/15	Midtown Café	Parking for Lunch at Midtown Café for Meeting to Discuss Service Area	-	-	-	2	-	2	-	-	-	2
8/13/15	8/13/15	9/15/15	Legislative Plaza	Parking for meeting with Speaker Harwell re: proposed campus	\$ -	\$ -	\$ -	14	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ 14
9/14/15	9/15/15	10/15/15	Jackson, TN	Attendance at TBR Community College President's Retreat	-	95	5	-	100	-	-	-	-	100
9/21/15	9/21/15	10/27/15	Legislative Plaza	Parking for Governors "Drive to 55" Summit	-	-	-	7	7	-	-	-	-	7
11/16/15	11/16/15	12/17/15	Chamber of Commerce (Donelson Garage)	Parking for Meeting at Chamber of Commerce to Discuss Adult Learning	-	-	-	8	8	-	-	-	-	8
12/5/15	12/8/15	12/22/15	Houston, TX	SACSCOC Annual Conference in Houston, TX	858	278	207	525	-	-	1,868	-	-	1,868
2/22/16	2/22/16	3/17/16	Legislative Plaza	Parking for Meeting with Gilmore & Beck re: Proposed Campuses	-	-	-	16	16	-	-	-	-	16
Total Travel Expenses for the President					<u>\$ 1,095</u>	<u>\$ 374</u>	<u>\$ 212</u>	<u>\$ 573</u>	<u>\$ 383</u>	<u>\$ 2</u>	<u>\$ 1,868</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,253</u>

Nashville State Community College
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person
				Institutional	Foundation	Institutional	Foundation				
6/9/15	8/6/15	George H. Van Allen	Lunch at Anatolia's to Discuss SAGE	\$ 86	\$ -	\$ -	\$ -	\$ -	\$ 86	6	\$ 14.35
6/10/15	10/29/15	George H. Van Allen	Lunch at NY Pie to Discuss Madison & Service Area	-	30	-	-	-	30	2	\$ 14.75
6/12/15	10/29/15	George H. Van Allen	Lunch at O'Charley's to Discuss VP Search, Interim VP & Math Redesign	-	45	-	-	-	45	2	\$ 22.71
6/15/15	10/29/15	George H. Van Allen	Lunch at J. Alexander's to Discuss Copyright Laws, WEB Manual & Equity Increases	-	70	-	-	-	70	3	\$ 23.31
6/16/15	10/29/15	George H. Van Allen	Lunch at Midtown Café to Discuss Service Area	-	80	-	-	-	80	4	\$ 20.03
6/17/15	10/29/15	George H. Van Allen	Lunch at O'Charley's to Discuss VP Search Committee	-	121	-	-	-	121	6	\$ 20.11
6/24/15	10/29/15	George H. Van Allen	Lunch at O'Charley's to Discuss VP Search	-	103	-	-	-	103	7	\$ 14.77
6/30/15	10/29/15	George H. Van Allen	Lunch at Dalt's for Briefing after Vacation to Prepare for Afternoon Meetings	-	36	-	-	-	36	2	\$ 17.80
7/1/15	8/6/15	George H. Van Allen	Lunch at O'Charley's to Discuss Final Interview: Director of On-line Learning Position	48	-	-	-	-	48	3	\$ 16.08
7/8/15	8/6/15	George H. Van Allen	Lunch at Olive Garden to Discuss Access Clarksville Campus & Director's Resignation	-	61	-	-	-	61	2	\$ 30.26

Nashville State Community College
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person
				Institutional	Foundation	Institutional	Foundation				
7/20/15	8/6/15	George H. Van Allen	Lunch at Red Lobster to Discuss Campus Renovation & Clarksville Search	-	48	-	-	-	48	2	\$ 24.19
7/22/15	8/6/15	George H. Van Allen	Lunch at O'Charley's to Discuss Clarksville Search	-	66	-	-	-	66	4	\$ 16.49
7/23/15	8/6/15	George H. Van Allen	Lunch at Bricktop's to Discuss Cookeville Partnership & Huron	-	64	-	-	-	64	2	\$ 31.77
7/23/15	8/6/15	George H. Van Allen	Lunch at J. Alexander's to Discuss VP Search, AAUP, & Clarksville Search	-	85	-	-	-	85	2	\$ 42.65
7/27/15	9/15/15	George H. Van Allen	Lunch at O'Charley's to Discuss AAUP Letter	-	46	-	-	-	46	2	\$ 23.14
7/28/15	9/15/15	George H. Van Allen	Lunch at Bricktop's to Discuss Adult Scholarship Program	-	92	-	-	-	92	4	\$ 22.89
7/29/15	9/15/15	George H. Van Allen	Lunch at O'Charley's to Discuss Policy Manual, Searches, Morale	-	92	-	-	-	92	5	\$ 18.34
7/31/15	9/15/15	George H. Van Allen	Lunch at Cracker Barrel to Discuss Cookeville Oversight Committee	-	36	-	-	-	36	2	\$ 17.98
8/1/15	9/15/15	George H. Van Allen	Lunch at Ruby Tuesday's to Discuss Clarksville Search	-	54	-	-	-	54	3	\$ 18.06
8/5/15	9/15/15	George H. Van Allen	Lunch at O'Charley's to Discuss Opening Session In-Service Q & A	-	42	-	-	-	42	3	\$ 14.03
8/7/15	9/15/15	George H. Van Allen	Lunch at Dalt's to Discuss WEB and VP Search	-	36	-	-	-	36	2	\$ 18.02

Nashville State Community College
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person
				Institutional	Foundation	Institutional	Foundation				
8/13/15	9/4/15	Human Resource Mgr's Credit Card	Pizza for Faculty Forum	99	-	-	-	-	99	43	\$ 2.31
8/17/15	9/15/15	George H. Van Allen	Lunch at Puckett's 5th & Church to Discuss State Building Commission	-	49	-	-	-	49	3	\$ 16.49
8/20/15	9/4/15	Human Resource Mgr's Credit Card	Refreshments for Interviews/Director of Clarksville Search	19	-	-	-	-	19	6	\$ 3.12
8/20/15	9/15/15	George H. Van Allen	Lunch at Olive Garden to Discuss Clarksville Director Search	-	136	-	-	-	136	6	\$ 22.62
8/20/15	9/15/15	Patricia J. Armstrong	Lunch at J. Alexander's to Discuss Director of Clarksville Campus Position /Interview	-	119	-	-	-	119	3	\$ 39.57
8/20/15	9/15/15	Judith Cook	Lunch at Dalt's to Discuss Director of Clarksville Campus Position/Interview	31	-	-	-	-	31	3	\$ 10.33
8/21/15	9/15/15	George H. Van Allen	Lunch at Hananoki Japanese Steakhouse to Discuss Clarksville Director Search	-	116	-	-	-	116	6	\$ 19.38
8/21/15	9/15/15	Judith Cook	Lunch at J. Alexander's to Discuss Director of Clarksville Campus Position /Interview	73	-	-	-	-	73	3	\$ 24.33
8/24/15	9/15/15	George H. Van Allen	Lunch at Cheddar's - Ft. Campbell to Discuss Clarksville Director Search	-	27	-	-	-	27	2	\$ 13.37

Nashville State Community College
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person
				Institutional	Foundation	Institutional	Foundation				
8/28/15	9/15/15	George H. Van Allen	Lunch at J. Alexander's to Discuss Faculty Senate & Tenure	-	60	-	-	-	60	2	\$ 30.08
9/2/15	9/15/15	George H. Van Allen	Dinner at O'Charley's to Promote Evening Security Staff Morale	-	108	-	-	-	108	8	\$ 13.54
9/2/15	9/15/15	George H. Van Allen	Lunch at O'Charley's to Discuss Morale, Employee Orientation, & VP & Clarksville Searches, Class Sizes	-	123	-	-	-	123	7	\$ 17.50
9/4/15	9/15/15	George H. Van Allen	Lunch at Cheddar's - Ft. Campbell to Discuss Clarksville Director Interviews	-	127	-	-	-	127	9	\$ 14.14
9/6/15	9/15/15	George H. Van Allen	Lunch at O'Charley's to Discuss Dean's Position & Start Date	-	51	-	-	-	51	3	\$ 16.97
9/9/15	10/27/15	George H. Van Allen	Lunch at Bricktop's to Discuss Fundraising & Executive Director Search	-	127	-	-	-	127	5	\$ 25.47
9/13/15	10/27/15	George H. Van Allen	Lunch at J. Alexander's to Discuss International Education & Travel Abroad	-	181	-	-	-	181	4	\$ 45.19
9/15/15	10/15/15	Feloor R. Setayesh	Lunch at Panera Bread to Discuss Tenure Committee, Faculty Evaluation System & Policies	-	32	-	-	-	32	3	\$ 10.75

Nashville State Community College
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person
				Institutional	Foundation	Institutional	Foundation				
9/27/15	10/27/15	George H. Van Allen	Dinner at O'Charley's to Discuss Dean's Position	-	65	-	-	-	65	3	\$ 21.63
9/28/15	10/27/15	George H. Van Allen	Lunch at Olive Garden to Discuss PT Contract & FT Staffing	-	74	-	-	-	74	3	\$ 24.75
9/30/15	10/27/15	George H. Van Allen	Lunch at O'Charley's to Discuss Off Campus Staffing	-	99	-	-	-	99	6	\$ 16.56
10/2/15	10/27/15	George H. Van Allen	Lunch at O'Charley's to Discuss Promotion Guide	-	47	-	-	-	47	2	\$ 23.64
10/7/15	12/17/15	George H. Van Allen	Lunch at NY Pie to Discuss Resource Re-allocation	-	36	-	-	-	36	2	\$ 17.94
10/8/15	12/17/15	George H. Van Allen	Dinner at J. Alexander's to Discuss Study Abroad	-	111	-	-	-	111	3	\$ 36.92
10/15/15	12/17/15	George H. Van Allen	Lunch at Anatolia's to Discuss Employee Morale & International Community	-	223	-	-	-	223	12	\$ 18.58
10/20/15	12/17/15	George H. Van Allen	Lunch at O'Charley's to Discuss VP Position & Retention Models	-	55	-	-	-	55	3	\$ 18.42
10/21/15	12/17/15	George H. Van Allen	Lunch at J. Alexander's to Discuss Post Retirement	-	103	-	-	-	103	4	\$ 25.85
10/28/15	11/24/15	Elizabeth A. Nettles	Refreshments for Staff Development Meeting	-	8	-	-	-	8	15	\$ 0.50
10/30/15	12/17/15	George H. Van Allen	Lunch at O'Charley's to Discuss Scheduling for 2016, Cookeville Coverage & Searches	-	48	-	-	-	48	2	\$ 23.86

Nashville State Community College
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person
				Institutional	Foundation	Institutional	Foundation				
11/4/15	12/17/15	George H. Van Allen	Lunch at Maggianos to Discuss Renovation & Missing Keys at SEC	-	44	-	-	-	44	2	\$ 22.02
11/5/15	11/24/15	Elizabeth A. Nettles	Refreshments for Staff Development Meeting	-	9	-	-	-	9	17	\$ 0.54
11/12/15	12/17/15	George H. Van Allen	Lunch at Bricktop's to Discuss Communication with Faculty Senate & VP Search	-	62	-	-	-	62	2	\$ 31.22
11/14/15	12/17/15	George H. Van Allen	Lunch at Kebab Gyros to Discuss Saturday High School Program	-	28	-	-	-	28	3	\$ 9.17
11/18/15	12/17/15	George H. Van Allen	Lunch at O'Charley's to Discuss Copyright vs Fair Use	-	60	-	-	-	60	3	\$ 20.10
11/22/15	12/17/15	George H. Van Allen	Dinner at O'Charley's to Discuss Pace of Transition	-	52	-	-	-	52	2	\$ 25.93
11/23/15	12/17/15	George H. Van Allen	Lunch at Olive Garden to Discuss NSCC's Exit from Cookeville	-	62	-	-	-	62	2	\$ 30.83
12/1/15	12/17/15	George H. Van Allen	Lunch at Dalt's to Discuss Internal Communication	-	33	-	-	-	33	2	\$ 16.30
12/7/15	12/17/15	George H. Van Allen	Dinner at Massa's Restaurant - Houston - to Discuss SACS-COC Conference - Accreditation for Class of 2018	-	315	-	-	-	315	5	\$ 63.00
12/11/15	12/17/15	George H. Van Allen	Lunch at O'Charley's to Discuss Institutional Briefing	-	91	-	-	-	91	5	\$ 18.16

Nashville State Community College
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person
				Institutional	Foundation	Institutional	Foundation				
12/15/15	2/4/16	George H. Van Allen	Lunch at O'Charley's to Discuss Preparation for Institutional Briefing	-	46	-	-	-	46	2	\$ 22.86
12/15/15	2/4/16	George H. Van Allen	Dinner at Monell's to Discuss Institutional Briefing at TBR	-	150	-	-	-	150	7	\$ 21.43
12/16/15	2/4/16	George H. Van Allen	Lunch at Brick Top's to Discuss TN Flavors Event and H-Building Opening	-	143	-	-	-	143	5	\$ 28.69
12/18/15	2/4/16	George H. Van Allen	Lunch at O'Charley's for Meeting with Nashville Chamber of Commerce & Dean's Holiday Luncheon	-	148	-	-	-	148	9	\$ 16.50
12/18/15	2/16/16	Judith Cook	Lunch at J. Alexander's to Promote Staff Morale - Holiday Lunch	-	83	-	-	-	83	3	\$ 27.68
12/21/15	2/4/16	George H. Van Allen	Lunch at Anatolia's to Discuss Holiday Season and Service Area	-	38	-	-	-	38	2	\$ 18.84
12/22/15	2/4/16	George H. Van Allen	Lunch at Dalt's to Discuss Faculty Senate and Interim VP	-	42	-	-	-	42	2	\$ 21.17
12/23/15	2/4/16	George H. Van Allen	Lunch at O'Charley's to Promote Staff Morale - Holiday Season	-	192	-	-	-	192	11	\$ 17.49
12/24/15	2/4/16	George H. Van Allen	Lunch at Gaylord Opryland Hotel Restaurant Cascade's American Cafe to Discuss McGavock Service Area	-	50	-	-	-	50	2	\$ 24.76

Nashville State Community College
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person
				Institutional	Foundation	Institutional	Foundation				
12/30/15	2/4/16	George H. Van Allen	Refreshments at Player's Inn to Promote Public Relations During Holiday Season	-	45	-	-	-	45	4	\$ 11.25
1/2/16	2/4/16	George H. Van Allen	Lunch at Kabob Gyros to Discuss Preparation for Spring 2016	-	19	-	-	-	19	2	\$ 9.52
1/6/16	2/4/16	George H. Van Allen	Lunch at O'Charley's to Discuss Faculty Q & A at Inservice, Campus Communication, and Morale	-	58	-	-	-	58	4	\$ 14.38
1/8/16	1/10/16	Human Resource Mgr's Credit Card	Box Lunches from The Picnic for Attendees of Directors' Meeting	146	-	-	-	-	146	10	\$ 14.63
1/8/16	2/16/16	Judith Cook	Beverages for Director's Lunch Meeting with President of College	5	-	-	-	-	5	3	\$ 1.50
1/13/16	1/17/16	Human Resource Mgr's Credit Card	Lunch from Pizza Hut for Attendees of Faculty Forum	137	-	-	-	-	137	32	\$ 4.29
1/13/16	2/4/16	George H. Van Allen	Lunch at O'Charley's to Discuss Tenure, Faculty Senate and AAUP Report	-	29	-	-	-	29	2	\$ 14.56
1/14/16	3/17/16	George H. Van Allen	Lunch at O'Charley's to Discuss Faculty Senate Agenda	-	41	-	-	-	41	3	\$ 13.81
1/15/16	3/17/16	George H. Van Allen	Lunch at J. Alexander's to Discuss TN Flavors Event & Donation	-	114	-	-	-	114	5	\$ 22.89
1/19/16	3/17/16	George H. Van Allen	Lunch at J. Alexander's to Discuss Foundation Staffing, Budget Processes & New Employee	-	78	-	-	-	78	3	\$ 26.03

Nashville State Community College
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person
				Institutional	Foundation	Institutional	Foundation				
1/21/16	3/17/16	George H. Van Allen	Lunch at O'Charley's to Discuss Prison Program & Turney Center	-	78	-	-	-	78	3	\$ 26.01
1/25/16	3/17/16	George H. Van Allen	Lunch at J. Alexander's to Discuss Weather Conditions	-	54	-	-	-	54	2	\$ 26.78
1/26/16	3/17/16	George H. Van Allen	Lunch at Dalt's to Prepare for Senate Meeting on 1/27	-	36	-	-	-	36	2	\$ 18.02
1/27/16	3/17/16	George H. Van Allen	Lunch at O'Charley's to Discuss Weather Alert Policy, Tenure & Faculty Senate	-	173	-	-	-	173	9	\$ 19.24
1/29/16	3/17/16	George H. Van Allen	Lunch at O'Charley's to Discuss RX Program and Distance Learning	-	170	-	-	-	170	8	\$ 21.28
2/3/16	3/17/16	George H. Van Allen	Lunch at O'Charley's to Discuss Staff Assembly Meeting - Q & A , and Staff Morale	-	168	-	-	-	168	9	\$ 18.64
2/4/16	3/17/16	George H. Van Allen	Lunch at Anatolia's to Discuss TN Flavors Event	-	53	-	-	-	53	3	\$ 17.60
2/9/16	3/17/16	George H. Van Allen	Lunch at J. Alexander's to Discuss Shared Governance & Weather Policy	-	142	-	-	-	142	5	\$ 28.32
2/15/16	5/17/16	Nashville State Community College	Lunch from Pizza Hut for Staff Assembly	-	165	-	-	-	165	28	\$ 5.90
2/16/16	3/17/16	George H. Van Allen	Lunch at Anotolia's to Discuss Articulation	-	87	-	-	-	87	5	\$ 17.44

Nashville State Community College
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person
				Institutional	Foundation	Institutional	Foundation				
2/17/16	3/17/16	George H. Van Allen	Lunch at O'Charley's to Discuss Staff Assembly Meeting - Q & A , Proposed Campuses, and H-Building Facilities	-	73	-	-	-	73	3	\$ 24.47
2/20/16	3/17/16	George H. Van Allen	Dinner at Corner Pub in the Woods to Discuss Tenure Committee, VP Search, SACS, Illness	-	76	-	-	-	76	2	\$ 38.01
2/25/16	3/17/16	George H. Van Allen	Lunch at O'Charley's to Discuss VPAA Search	-	73	-	-	-	73	4	\$ 18.30
2/26/16	5/10/16	George H. Van Allen	Lunch at O'Charley's to Promote Employee Morale	-	166	-	-	-	166	8	\$ 20.77
3/1/16	5/10/16	George H. Van Allen	Lunch at O'Charley's to Discuss VP & HR Search and AAUP Document	-	99	-	-	-	99	4	\$ 24.71
3/2/16	5/17/16	Nashville State Community College	Lunch from The Picnic Café for VPAA Search Committee	-	284	-	-	-	284	20	\$ 14.20
3/7/16	5/10/16	George H. Van Allen	Lunch at Dalt's to Promote Employee Morale	-	64	-	-	-	64	4	\$ 16.04
3/8/16	5/10/16	George H. Van Allen	Lunch at Dalt's to Discuss SAGE Contract	-	22	-	-	-	22	2	\$ 11.23
3/9/16	5/10/16	George H. Van Allen	Dinner at Player's Inn to Promote Community Goodwill	-	60	-	-	-	60	11	\$ 5.45
3/9/16	5/10/16	George H. Van Allen	Lunch at O'Charley's to Discuss AAUP/TBR Conflict	-	71	-	-	-	71	3	\$ 23.57

Nashville State Community College
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person
				Institutional	Foundation	Institutional	Foundation				
3/10/16	5/10/16	George H. Van Allen	Lunch at O'Charley's to Discuss Current State of Affairs at NSCC and Other Higher Ed Institutions	-	31	-	-	-	31	2	\$ 15.49
3/14/16	5/10/16	George H. Van Allen	Lunch at Anatolia's to Discuss Prep for TBR Meeting	-	52	-	-	-	52	3	\$ 17.23
3/15/16	5/10/16	George H. Van Allen	Lunch at O'Charley's to Discuss AAVP and Student Services	-	86	-	-	-	86	4	\$ 21.39
3/18/16	5/10/16	Feloor R. Setayesh	Refreshments from Kroger for HR Director Screening for Phone & In-Person Interviews (Committee & Applicants)	-	22	-	-	-	22	7	\$ 3.11
3/18/16	5/31/16	Nashville State Community College	Lunch from Dalt's Grill for HR Mgr Search Team	-	94	-	-	-	94	7	\$ 13.43
3/23/16	5/10/16	George H. Van Allen	Lunch at Bricktop's to Discuss Articulation and Off-campus Sites	-	111	-	-	-	111	4	\$ 27.72
3/24/16	5/3/16	Judith Cook	Breakfast Meeting at Cracker Barrel to Celebrate Retirement of HR Mgr	-	120	-	-	-	120	9	\$ 13.35
3/24/16	5/10/16	George H. Van Allen	Lunch at J. Alexander's to Discuss Current Communication Process and VP Search	-	39	-	-	-	39	2	\$ 19.66
3/27/16	5/10/16	George H. Van Allen	Lunch at Firebird's Wood Fired Grill to Discuss McGavock Acquisition and Prep for Staff Meeting at SEC	-	81	-	-	-	81	2	\$ 40.42
3/28/16	5/10/16	George H. Van Allen	Lunch at O'Charley's to Celebrate Closing of RxTN Program and Employee Transfer	-	99	-	-	-	99	4	\$ 24.73

Nashville State Community College
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person
				Institutional	Foundation	Institutional	Foundation				
4/1/16	5/10/16	George H. Van Allen	Lunch at J. Alexander's to Discuss Low Producing Programs	-	79	-	-	-	79	4	\$ 19.66
4/4/16	5/17/16	Kevin Harris	Lunch from Pizza Hut for Clarksville Campus Q & A Luncheon with President	-	102	-	-	-	102	14	\$ 7.30
4/6/16	5/10/16	George H. Van Allen	Lunch at O'Charley's to Discuss Programming and Promote Employee Morale	-	123	-	-	-	123	7	\$ 17.51
4/12/16	5/10/16	George H. Van Allen	Lunch at Dalt's to Discuss Curriculum Committee & VP Search	-	28	-	-	-	28	2	\$ 14.18
4/13/16	5/10/16	George H. Van Allen	Lunch at Siam Cuisine to Discuss VPAA Interviews	-	29	-	-	-	29	3	\$ 9.63
4/19/16	6/14/16	Nashville State Community College	Lunch from Papa John's Pizza for HR Mgr Search Team	-	65	-	-	-	65	7	\$ 9.24
4/20/16	5/10/16	George H. Van Allen	Lunch at Anatolia's to Discuss WEB & VPAA Search	-	66	-	-	-	66	3	\$ 21.91
4/21/16	5/10/16	George H. Van Allen	Lunch at Siam Cuisine to Discuss Marketing: McGavock and Service Area Expansion	-	40	-	-	-	40	3	\$ 13.24
4/21/16	6/30/16	George H. Van Allen	Dinner at J. Alexander's to Discuss Master Plan and PR with Board	-	55	-	-	-	55	2	\$ 27.45
4/26/16	6/30/16	George H. Van Allen	Lunch at O'Charley's to Discuss Early Childhood and Psychology Screening and Dean's Evaluations	-	38	-	-	-	38	2	\$ 18.88

Nashville State Community College
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person
				Institutional	Foundation	Institutional	Foundation				
4/29/16	6/30/16	George H. Van Allen	Lunch at O'Charley's to Discuss H. R. Candidate Interview	-	82	-	-	-	82	4	\$ 20.53
5/3/16	6/14/16	President's Secretary's Credit Card	Refreshments from Publix for VPAA Search	22	-	-	-	-	22	18	\$ 1.20
5/3/16	6/30/16	George H. Van Allen	Dinner at O'Charley's to Discuss Community Goodwill	-	84	-	-	-	84	5	\$ 16.85
5/4/16	6/30/16	George H. Van Allen	Lunch at O'Charley's in Honor of Administrative Professional's Day and to Promote Employee Morale	-	226	-	-	-	226	13	\$ 17.38
5/4/16	6/30/16	George H. Van Allen	Lunch at NY Pie to Discuss VPAA Position and Mcgavock	-	37	-	-	-	37	3	\$ 12.24
5/5/16	6/7/16	Ross Standridge-Cosmos dba The Juice Wagon	Refreshments for VPAA Search	57	-	-	-	-	57	36	\$ 1.58
5/5/16	6/30/16	George H. Van Allen	Lunch at J. Alexander's for Employee Send-off	-	212	-	-	-	212	6	\$ 35.40
5/10/16	6/30/16	George H. Van Allen	Dinner at O'Charley's After Graduation Ceremony	-	163	-	-	-	163	7	\$ 23.32
5/10/16	6/30/16	Nashville State Community College	Lunch from Panera Bread for Commencement Ceremony Set-up Team	-	242	-	-	-	242	35	\$ 6.93
5/11/16	6/30/16	George H. Van Allen	Lunch at Anatolia's to Discuss VP Search, Reorganization and Madison Program	-	70	-	-	-	70	3	\$ 23.39
5/12/16	6/30/16	George H. Van Allen	Lunch at Anatolia's as Thank You for Graduation Assistance	-	87	-	-	-	87	4	\$ 21.80

Nashville State Community College
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person
				Institutional	Foundation	Institutional	Foundation				
5/13/16	6/30/16	George H. Van Allen	Lunch at Maggianos to Discuss Graduation and Institutional Data	-	156	-	-	-	156	5	\$ 31.30
5/16/16	6/30/16	George H. Van Allen	Lunch at O'Charley's to Discuss VP Search and Madison Program	-	57	-	-	-	57	3	\$ 19.00
5/17/16	6/30/16	George H. Van Allen	Lunch at Ruby Tuesday's to Discuss Prison Program	-	101	-	-	-	101	5	\$ 20.12
5/20/16	6/30/16	George H. Van Allen	Lunch at Siam Cuisine to Discuss Closing Cookeville Campus and Equipment Inventory	-	28	-	-	-	28	3	\$ 9.26
5/23/16	6/30/16	George H. Van Allen	Lunch at Anatolia's to Discuss COHRE	-	42	-	-	-	42	2	\$ 20.98
5/25/16	6/30/16	George H. Van Allen	Lunch at O'Charley's to Discuss Summer Semester and Enrollment	-	107	-	-	-	107	5	\$ 21.34
5/25/16	6/30/16	George H. Van Allen	Lunch at Portavia's to Discuss RFI's & Chamber Presentation	-	30	-	-	-	30	2	\$ 15.00
6/1/16	6/30/16	George H. Van Allen	Lunch at O'Charley's to Welcome New HR Mgr	-	102	-	-	-	102	5	\$ 20.42
6/7/16	6/30/16	George H. Van Allen	Lunch at J. Alexander's to Discuss SAGE	-	72	-	-	-	72	3	\$ 24.01
6/13/16	6/30/16	George H. Van Allen	Lunch at O'Charley's to Discuss VP Search, COHRE, Fall In-Service	-	43	-	-	-	43	2	\$ 21.45

Nashville State Community College
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person
				Institutional	Foundation	Institutional	Foundation				
6/15/16	6/30/16	George H. Van Allen	Lunch at O'Charley's to Promote Employee Morale	-	172	-	-	-	172	9	\$ 19.09
6/23/16	6/30/16	George H. Van Allen	Dinner at Drake's to Discuss VPAA Position	-	34	-	-	-	34	2	\$ 17.25
6/24/16	6/30/16	George H. Van Allen	Lunch at O'Charley's to Discuss Summer Schedules	-	125	-	-	-	125	5	\$ 24.97
Total Business Meals and Hospitality Expenses for the President				\$ 723	\$ 11,109	\$ -	\$ -	\$ -	\$ 11,832		

Nashville State Community College
Schedule C - Other Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total
			Institutional	Foundation	Institutional	Foundation		
7/28/15	Nashville State Community College	21st Century Scholarships	-	2,000	-	-	-	2,000
9/15/15	George H. Van Allen	Payment of 24 Faculty/Staff Parking Decals	\$ -	\$ 392	\$ -	\$ -	\$ -	\$ 392
9/15/15	George H. Van Allen	Fuel for Vehicle - Debit Card Reader was Out of Order - only accepted credit cards	-	-	38	-	-	38
9/15/15	George H. Van Allen	Gift from Mr. Whiskers for Spokesperson for 2-yr. College Presidents	-	62	-	-	-	62
10/8/15	Tire Kingdom	Oil Change for President's Vehicle	-	-	57	-	-	57
10/8/15	Tire Kingdom	Wiper Blades for President's Vehicle	-	-	13	-	-	13
10/27/15	George H. Van Allen	Gifts from Woodlands Liquor for President of SACS-COC & Dyersburg SCC while Attending SACS-COC Convention in Houston, TX	-	90	-	-	-	90
1/7/16	Dickson Co. Chamber of Commerce	Annual Membership Investment	-	100	-	-	-	100
1/12/16	Nashville Area Chamber of Commerce	Membership Investment 2015-2016	-	1,750	-	-	-	1,750
1/14/16	Community Foundation of Middle Tennessee	Sponsorship of Scholarship Fund of the Cheatham County Community Foundation	-	2,000	-	-	-	2,000
1/28/16	George H. Van Allen	UPS Shipping of Supplies to Houston, TX for SACSCOC Conference	-	63	-	-	-	63

Nashville State Community College
Schedule C - Other Expenses for the President
For the Period July 1, 2015 to June 30, 2016

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total
			Institutional	Foundation	Institutional	Foundation		
2/4/16	George H. Van Allen	Membership Fees to Maryland Farms YMCA to Promote Public Relations	-	454	-	-	-	454
2/25/16	TN Flavors	NSSC Scholarship Foundaton	-	2,000	-	-	-	2,000
3/17/16	George H. Van Allen	Fuel for Vehicle - Gas Stations Did Not Accept Fuelman Card	-	-	76	-	-	76
3/17/16	George H. Van Allen	Fuel for Vehicle - Gas Stations Did Not Accept Fuelman Card	-	-	28	-	-	28
4/20/16	Downtown Hyundai/Nashville Motors Collision Center	repair/repaint of Hyundai Azera (President's Vehicle)	-	-	659	-	-	659
5/3/16	Tire Kingdom	Oil Change for President's Vehicle	-	-	65	-	-	65
5/17/16	Nashville State Community College	Household Items from Target for Administrative Assembly's Safe Haven Fundraiser	-	200	-	-	-	200
5/17/16	George H. Van Allen	Fuel for Vehicle - Gas Stations Did Not Accept Fuelman Card	-	-	147	-	-	147
5/17/16	George H. Van Allen	Car Washes	-	-	10	-	-	10
5/24/16	Clarksville Area Chamber of Co	Annual Membership Dues (5/1/16 - 4/30/17)	-	240	-	-	-	240

**Nashville State Community College
Schedule C - Other Expenses for the President
For the Period July 1, 2015 to June 30, 2016**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total
			Institutional	Foundation	Institutional	Foundation		
6/14/16	Hip Donelson	Sponsorship of Firehouse Axed Cooking Competition	-	500	-	-	-	500
6/30/16	Nashville State Community Coll	YWCA Spring Breakfast Donation	-	250	-	-	-	250
6/30/16	George H. Van Allen	Fuel for Vehicle - Gas Stations Did Not Accept Fuelman Card	-	-	203	-	-	203
6/30/16	George H. Van Allen	Car Washes	-	-	10	-	-	10
Total Other Operating Expenses for the President			\$ -	\$ 10,100	\$ 1,307	\$ -	\$ -	\$ 11,407

Northeast State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2015 to June 30, 2016

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 218,863	\$ -	\$ -	\$ -	\$ -	\$ 218,863
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		1,200	-	-	-	-	1,200
Salary, Benefits & Other Payments		<u>234,863</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>234,863</u>
Travel	A	3,160	-	-	-	-	3,160
Business Meals and Hospitality	B	4,588	17,066	2,114	-	-	23,769
Other Expenses	C	-	-	-	-	-	-
Total Expenses for the President		<u>242,612</u>	<u>17,066</u>	<u>2,114</u>	<u>-</u>	<u>-</u>	<u>261,792</u>
President's Office:							
Salary and Benefits (3 FTE)		198,017	-	-	-	-	198,017
Travel		7,559	-	79	-	-	7,638
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		19,587	31,220	20,465	-	-	71,272
		<u>225,163</u>	<u>31,220</u>	<u>20,544</u>	<u>-</u>	<u>-</u>	<u>276,927</u>
Total Expenses		<u>\$ 467,775</u>	<u>\$ 48,286</u>	<u>\$ 22,659</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 538,720</u>

Additional Disclosures:

Bonus Payments – The President was authorized for and received a bonus payment during the period of \$8,125.

Housing - The President is provided a housing allowance of \$900/month (Organization Code 23000).

Vehicle - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2013 was \$24,455. Costs to maintain the vehicle are paid by the college and totaled \$0.00 (Organization Code 23025) for the period.

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

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

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

Northeast State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
8/3/15	8/4/15	8/28/15	Atlanta GA	SACSCOC Chair Training Mtg	-	-	28	4	32	-	-	-	-	32	11000-73101
8/17/15	8/18/15	9/2/15	Nashville TN	TBR President's Council Mtg	-	144	73	4	221	-	-	-	-	221	11000-73101
7/15/15	7/16/15	6/3/15	Chicago IL	Annual Leadership Conference	1,054	-	-	-	1,054	-	-	-	-	1,054	11000-73101
10/11/15	10/13/15	6/22/15	Houston TX	NACCE Conf	449	-	-	-	449	-	-	-	-	449	11000-73201
10/11/15	10/13/15	8/19/15	Houston TX	NACCE Conf	-	-	-	450	450	-	-	-	-	450	11000-73201
10/11/15	10/13/15	8/10/15	Houston TX	NACCE Conf	30	-	-	-	30	-	-	-	-	30	11000-73201
8/28/15	8/28/15	9/11/15	Baltimore MD	NC3	119	-	29	4	151	-	-	-	-	151	11000-73201
8/3/15	8/4/15	9/10/15	Atlanta GA	SACSCOC reimbursement for chair training workshop	(324)	-	-	-	(324)	-	-	-	-	(324)	11000-73201
12/5/15	12/8/15	6/30/15	Houston TX	SACSCOC Conference	263	-	-	-	263	-	-	-	-	263	11000-73201
9/20/15	9/22/15	10/7/15	Nashville TN	Drive to 55 Summit / TBR	-	309	114	8	430	-	-	-	-	430	11000-73101
9/10/15	9/10/15	10/1/15	Johnson City, TN	Reconnect and Complete Mtg	15	-	-	-	15	-	-	-	-	15	11000-73150
9/14/15	9/17/15	10/26/15	Jackson TN	TBR President's Retreat/Board Meeting	-	286	60	18	363	-	-	-	-	363	11000-73201
10/11/15	10/13/15	11/18/15	Houston TX	2015 NACCE Conference	(650)	-	-	-	(650)	-	-	-	-	(650)	11000-73201
10/11/15	10/13/15	11/30/15	Houston TX	Travel Reimb	502	-	-	-	502	-	-	-	-	502	11000-73201
10/14/15	10/16/15	12/3/15	Black Mountain NC	2015 NACCE Conference	-	154	-	76	230	-	-	-	-	230	11000-73201
10/11/15	10/13/15	12/3/15	Houston TX	Blue Ridge Leadership Conference	-	442	52	84	578	-	-	-	-	578	11000-73201
10/11/15	10/13/15	11/30/15	Houston TX	2015 NACCE Conference	-	-	-	(699)	(699)	-	-	-	-	(699)	11000-73250
8/3/15	8/4/15	1/5/16	Atlanta GA	NACCE Conf - Registration Reimbursement	-	-	-	(587)	(587)	-	-	-	-	(587)	11000-73201
11/9/16	11/12/16	2/8/16	Lufkin, TX	SACSCOC reimbursement SACSCOC One-Site Reaffirmation Committee for Angelina College	502	-	-	-	502	-	-	-	-	502	11000-73201
12/5/15	12/8/15	1/31/16	Houston TX	SACSCOC reimbursement	(238)	-	-	-	(238)	-	-	-	-	(238)	11000-73201
5/15/16	5/17/16	6/22/16	Hendersonville, TN	President's Retreat - Vol State	-	203	96	-	299	-	-	-	-	299	11000-73101
6/12/16	6/14/16	6/30/16	Asheville, NC	CCA Annual Conference	-	-	89	-	89	-	-	-	-	89	11000-73201
Total Travel Expenses for the President					\$ 1,722	\$ 1,539	\$ 539	\$ (640)	\$ 3,160	\$ -	\$ -	\$ -	\$ -	\$ 3,160	

Northeast State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/16/15	7/16/15	Staples	Reception Supplies	19					19	100	\$ 0.19	11000-74983
7/16/15	7/16/15	Staples	Reception Supplies	53					53	100	\$ 0.53	11000-74983
8/12/15	8/14/15	Cynthia S Christian	Fall Convocation - gift bags for speakers and TBR visitors	165					165	11	\$ 15.00	11000-74983
7/17/15	8/25/15	Jason's Deli	TBR meeting -status JOCY	116					116	12	\$ 9.67	11000-74983
8/25/15	8/25/15	Jason's Deli	NeS & UT Agri Prog Opportunities mtg	166					166	12	\$ 13.83	11000-74983
7/28/15	8/25/15	Subway	ETC Design Charrette	120					120	17	\$ 7.05	11000-74983
7/24/15	8/25/15	Subway	Mktg Lunch - Bristol Speedway	31					31	4	\$ 7.75	11000-74983
8/5/15	8/5/15	Lake Pointe Advertising	Reception Supplies	36					36	100	\$ 0.36	11000-74983
8/5/15	8/5/15	Lake Pointe Advertising	Reception Supplies	430					430	100	\$ 4.30	11000-74983
8/11/15	8/11/15	Peerless Restaurant	Fall Convocation 2015 dinner	227					227	9	\$ 25.19	11000-74983
8/13/15	8/13/15	Machiavelli's	Fall Convocation 2015 dinner	264					264	13	\$ 20.28	11000-74983
8/20/15	8/20/15	Pizza Hut	Dinner for team preparing iPads for distribution to students	197					197	13	\$ 15.18	11000-74983
8/21/15	8/21/15	Pizza and Gyro	Lunch for team preparing iPads for distribution to students	168					168	13	\$ 12.94	11000-74983
10/20/15	10/28/15	Cynthia S Christian - Panera	President's Retreat in JC Campus	24					24	7	\$ 3.44	11000-74983
10/20/15	10/28/15	Cynthia S Christian - Panera	President's Retreat in JC Campus	14					14	7	\$ 1.97	11000-74983
10/20/15	10/28/15	Cynthia S Christian - Food City	President's Retreat in JC Campus	30					30	7	\$ 4.28	11000-74983
10/7/15	10/28/15	Subway	Reconnect Team Kickoff	89					89	15	\$ 5.91	11000-74983
10/15/15	10/30/15	Gilliam, Janice H - My Fathers Pizza	Blue Ridge Leadership Conf Attendees	294					294	33	\$ 8.91	11000-74983
10/23/15	10/30/15	Gilliam, Janice H - Taste Budz	Lunch for President's Retreat	129					129	9	\$ 14.33	11000-74983
10/26/15	11/4/15	Staples	Reception Supplies	4					4	100	\$ 0.04	11000-74983
10/26/15	11/4/15	Staples	Reception Supplies	4					4	100	\$ 0.04	11000-74983
10/26/15	11/4/15	Staples	Reception Supplies	17					17	100	\$ 0.17	11000-74983
10/6/15 - 10/8/15	11/19/15	Subway	Emerging Tech Design Meeting	126					126	18	\$ 6.97	11000-74983
11/9/15	12/1/15	Staples	Reception Supplies	84					84	100	\$ 0.84	11000-74983
11/13/15	12/3/15	Cynthia S Christian - Subway	Capital Campaign Discussion	15					15	3	\$ 5.03	11000-74983
8/14/15	12/8/15	Cynthia S Christian - Chocolate Elegance	UT Agriculture Visist	30					30	2	\$ 15.00	11000-74983
12/1/15	12/9/15	Cynthia S Christian - Food City	Holiday Luncheon - Supplies	56					56	100	\$ 0.56	11000-74983
11/20/15	12/14/15	Subway	iPad Initiative Meeting	130					130	17	\$ 7.65	11000-74983
11/3/15	12/18/15	Gilliam, Janice H - Cracker Barrel	Pre-Institutional Briefing	95					95	8	\$ 11.87	11000-74983
9/28/15	10/5/15	Bare Bones BBQ	BOYC Campaign Luncheon		2,112				2,112	370	\$ 5.71	F 11001-74983
10/5/15	10/20/15	Matthews, Robin B.	BOYC Celebration		90				90	72	\$ 1.25	F 11001-74983
8/13/15	10/28/15	Follett Higher Education Group - Pratt's Catering	Fall Convocation - luncheon for faculty/staff			2,114			2,114	425	\$ 4.97	20505-74983
7/15/15	1/12/16	Firehouse Restaurant & Catering	Johnson City Site Progress Update Meeting	135					135	13	\$ 10.40	11000-74983
2/16/16	2/18/16	Staples	Reception Supplies	82					82	120	\$ 0.68	11000-74983
2/16/16	2/18/16	Staples	Reception Supplies	4					4	100	\$ 0.04	11000-74983
2/24/16	2/25/16	Staples	Reception Supplies	48					48	100	\$ 0.48	11000-74983
2/18/16	3/10/16	Attebery, Sharon Sue	Dr. Gilliam meetings at KCHE	46					46	5	\$ 9.17	11000-74983
2/2/16	3/3/16	Subway	NeSCC/Sullivan County Introduction Meeting and Luncheon	53					53	12	\$ 4.43	11000-74983

Northeast State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
12/8/16	3/3/16	Subway	meeting w/ Dr. Cameron	12					12	2	\$ 6.00	11000-74983
11/19/16	1/7/16	Meadowview Conference Resort	Scholars Reception		9,900				9,900	425	\$ 23.29	F 11001-74983
4/28/16	1/19/16	Positive Approach Group	Foundation Spring Board Meeting Venue Rental		500				500	75	\$ 6.67	F 11001-74983
4/28/16	3/31/16	The Charles of JC	12 Arrangements for tables and Centerpieces, 1/2 deposit - Foundation Board Meeting		250				250	75	\$ 3.33	F 11001-74983
5/18/16	5/24/16	Subway	TBR staff to discuss board meeting	59					59	7	\$ 8.41	11000-74983
5/20/16	5/24/16	Gilliam, Janice H. - 620 State Rest	Lunch discussing fundraising	45					45	3	\$ 15.05	11000-74983
6/23/16	6/27/16	McAlister's Deli	Niswonger school counselors convening	973					973	125	\$ 7.78	11000-74983
4/28/16	4/19/16	the Charles of JC	12 Arrangements for tables and Centerpieces, 1/2 deposit - Foundation Board Meeting		250				250	75	\$ 3.33	F 11001-74983
4/28/16	4/27/16	Lake Pointe Advertising	Foundation Board Meeting		1,013				1,013	75	\$ 13.51	F 11001-74983
4/28/16	5/10/16	Positive Approach Group	Foundation board meeting catering		1,663				1,663	75	\$ 22.17	F 11001-74983
6/24/16	7/11/16	Meadowview Conference Resort	TBR Reception		1,288				1,288	50	\$ 25.76	F 11001-74983
Total Business Meals and Hospitality Expenses for the President				\$ 4,588	\$ 17,066	\$ 2,114	\$ -	\$ -	\$ 23,769			

Northeast State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

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

Pellissippi State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2015 to June 30, 2016

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 253,416	\$ -	\$ -	\$ -	\$ -	\$ 253,416
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		1,200	-	-	-	-	1,200
Salary, Benefits & Other Payments		<u>269,416</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>269,416</u>
Travel	A	9,632	-	-	-	1,378	11,010
Business Meals and Hospitality	B	4,480	-	-	-	-	4,480
Other Expenses	C	27,180	-	-	-	-	27,180
Total Expenses for the President		<u>310,708</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,378</u>	<u>312,086</u>
President's Office:							
Salary and Benefits (2 FTE)		126,159	-	-	-	-	126,159
Travel		308	-	-	-	-	308
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		10,918	-	-	-	-	10,918
		<u>137,385</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>137,385</u>
Total Expenses		<u>\$ 448,092</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,378</u>	<u>\$ 449,470</u>

Additional Disclosures:

Vehicle - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2012 was \$24,656.00.

Other Allowances - The President is provided other spending allowances of \$ 1,200.00 for Cell Phone.

Other Expenses under President's Office included \$6000 Renewal and Replacement Charges.

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

Pelissippi State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
	7/22/15	7/30/15	Washington, DC	Community College Executive Forum's Leadership Summit	\$ 283	\$ 547	\$ 178	\$ 104	\$ 1,112	\$ -	\$ -	\$ -	\$ -	\$ 1,112	100010/73210
7/29/15	7/31/15	8/13/15	Covington, KY	National Alliance of Community & Technical College (NACTC) Summer Conference		353	-	10	\$ 363	-	-	-	-	363	100010/73210
8/11/15	8/11/15	8/25/15	Knoxville, TN	Public School Forum Retreat	-	-	-	9	\$ 9	-	-	-	-	9	100010/73100
9/15/15	9/17/15	9/24/15	Jackson, TN	TBR Qtrly Board Meeting	-	190	115	-	\$ 305	-	-	-	-	305	100010/73100
10/12/15	10/15/15	9/8/15	Antonio, TX	St. Philip.s College Chair	-	-	-	-	\$ -	-	-	-	-	-	100010/73200
				SACSCOC Reaffirmation Community Meeting					\$ -	-	-	-	-	-	100010/73210
12/3/16	12/8/16	10/14/15	Houston, TX	SACSCOC 2015 Annual Meeting					\$ -	-	-	-	-	-	100010/73210
2/10/16	2/13/16	12/1/15	Houston TX	National Alliance of Community & Technical College (NACTC) Conference	272	420	207	241	\$ 1,139					1,139	100010/73210
2/2/16	2/3/16	2/9/16	Nashville, TN	TBR President and PhiThetaKappa Meeting		163	89	37	\$ 288					288	100010/73100
2/10/16	2/10/16	2/19/16	Knoxville, TN	Community Leaders Meeting				4	\$ 4					4	
3/2/16	3/3/16	3/8/16	Nashville, TN	TBR, Legislature				32	\$ 32					32	100010/73100
3/4/16	3/12/16	3/22/16	Peru	Choir Trip			629	90	\$ 719					719	100010/73420
3/23/16	3/23/16	1/26/16	Nashville, TN	TN College Association Annual Meeting				110	\$ 110					110	100010/73100
4/8/16	4/12/16	2/18/16	Chibago, IL	EAB Meeting, AACC Conference	316	1,066	333	1,002	\$ 2,717					2,717	100010/73210
5/3/16	5/4/16	3/23/16	Kansas City, MO	Speaker at National Benchmarking Conference	408								408	408	Outside Organizat
5/16/16	5/17/16	5/26/16	Nashville, TN	Community College President's Retreat		170	89		\$ 258					258	100010/73100
5/21/16	5/23/16	5/5/16	Tampa, FL	Global Corporate College's AUAS Conference	560	201	135	122	1,018					1,018	100010/73100
5/28/16	5/31/16	3/23/16	Austin, TX	NISOD Conference	580	718	207	52	1,556					1,556	100010/73210
6/13/16	6/16/16	6/29/16	Memphis, TN	SACSCOD Board of Trustee Meeting	970								970	970	SACS
Total Travel Expenses for the President					\$ 3,390	\$ 3,828	\$ 1,980	\$ 1,813	\$ 9,632	\$ -	\$ -	\$ -	\$ 1,378	\$ 11,010	

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Pellissippi State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/15/15	7/28/15	Five Star Food Service	Youth Leadership Knoxville Event	\$ 922	\$ -	\$ -	\$ -	\$ -	\$ 922	50	\$ 18.43	100050/74984
9/3/15	10/1/15	Five Star Food Service	Voter's Registration Day	170	-	-	-	-	170	10	\$ 16.95	100050/74984
9/14/15	10/1/15	Five Star Food Service	Visiting Fulbright Scholar from China	102	-	-	-	-	102	7	\$ 14.53	100050/74984
9/18/15	9/24/15	Patricia Myers	Mega Lab Grand Opening	311	-	-	-	-	311	N/A	N/A	100050/74984
10/30/15	12/1/15	Five Star Food Service	Guest Robyn Askew	25	-	-	-	-	25	2	\$ 12.50	100010/74984
11/10/15	12/18/15	University of TN	State of TN School Board	500	-	-	-	-	500	20	\$ 25.00	100050/74984
1/6/16	1/14/16	Five Star Food Service	Knox Symphony Orchestra refreshment	70	-	-	-	-	70	30	\$ 2.33	100050/74984
1/26/16	2/4/16	University of TN	Introduction for PSCC Class	1,340	-	-	-	-	1,340	67	\$ 20.00	100050/74984
2/16/16	3/1/16	University of TN	Legislative Breakfast	615	-	-	-	-	615	41	\$ 15.00	100050/74984
3/28/16	4/5/16	Dr. Wise	Lunch with former President, Mr. Bolivar	38	-	-	-	-	38	3	\$ 12.79	100010/74984
4/6/16	4/19/16	Dr. Wise	CEO of Blount Partnership	43	-	-	-	-	43	2	\$ 21.69	100010/74984
4/29/16	6/2/16	Five Star Food Service	Gelatto Reception	40	-	-	-	-	40	N/A		100050/74984
5/13/16	5/18/16	Smothers Management	Facility Department Appreciation	170	-	-	-	-	170	10	\$ 16.96	100050/74984
6/23/16	6/28/16	Five Star Food Service	Southeast Bank	135	-	-	-	-	135	9	\$ 15.00	100010/74984
Total Business Meals and Hospitality Expenses for the President				\$ 4,480	\$ -	\$ -	\$ -	\$ -	\$ 4,480			

Pellissippi State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
8/27/15	Education Advisory Board	Membership 09/01/2015-08/31/2016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100050/74480
2/9/16	Dr, Wise	Photo Books for Randy and Jenny Boyd Building-Marketing	27,000	-	-	-	-	27,000	100050/74140
			180	-	-	-	-	180	
Total Other Operating Expenses for the President			\$ 27,180	\$ -	\$ -	\$ -	\$ -	\$ 27,180	

Roane State Community College

Audit of President's Expenses
Fiscal Year July 1, 2015 – June 30, 2016



October 17, 2016

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

Dear Chairman Griscom:

Enclosed is the internal audit report of the expenses of the Office of the President for Roane State Community College for the fiscal year July 1, 2015 to June 30, 2016, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of or for the benefit of the president regardless of the funding source.

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

We appreciate the courtesy and cooperation of Roane State Community College personnel during the review.

Sincerely,

A handwritten signature in blue ink that reads "Kimberly Clingan".

Kimberly Clingan
Director of Internal Audit
Chattanooga State Community College

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

Roane State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2015 – June 30, 2016

President	Dr. Chris Whaley	Internal Auditor	Kimberly Clingan Chattanooga State Community College																																																																																							
Objectives	To comply with Tennessee Code Annotated, Title 49, Chapter 7 and Tennessee Board of Regents (TBR) Policy 4:03:03:60, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2015 to June 30, 2016; to determine compliance with state statutes and TBR and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of or for the benefit of the president regardless of the funding source.																																																																																									
Scope	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																																									
Analysis	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president's office during the fiscal year ended June 30, 2014:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: right;">Institutional</th> <th style="text-align: right;">Foundation</th> <th style="text-align: right;">External</th> <th style="text-align: right;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5">President:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$207,723</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$207,723</td> </tr> <tr> <td>Bonus Payments</td> <td style="text-align: right;">\$3,953</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$3,953</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$4,000</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,000</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$10,800</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$10,800</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">\$6,300</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$6,300</td> </tr> <tr> <td>Salary, Benefits & Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$232,776</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$232,776</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$4,628</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,628</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$3,578</td> <td style="text-align: right;">\$4,843</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$8,421</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$2,550</td> <td style="text-align: right;">\$108</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$2,658</td> </tr> <tr> <td colspan="5">President's Office:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$82,623</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$82,623</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$28</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$28</td> </tr> <tr> <td>Business Meals and Hospitality</td> <td style="text-align: right;">\$129</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$129</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$3,383</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$3,383</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$329,695</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$4,951</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$00</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$334,646</td> </tr> </tbody> </table> <p>Additional Disclosures:</p> <p>Bonus Payments –The Board authorized a bonus plan for presidents. During the period, the President received a Metric-based bonus payment of \$ 0; in April 2015 and April 2016, the President was authorized for a Discretionary bonus payment of \$2,177 and \$1,776, which were paid in October 2015 and April 2016, respectively.</p> <p>Discretionary Allowance – The President was provided a discretionary spending allowance. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income.</p> <p>Housing Allowance - The President was provided a housing allowance of \$900 per month.</p>						Institutional	Foundation	External	Total	President:					Salary and Benefits	\$207,723	\$00	\$00	\$207,723	Bonus Payments	\$3,953	\$00	\$00	\$3,953	Discretionary Allowance	\$4,000	\$00	\$00	\$4,000	Housing Allowance	\$10,800	\$00	\$00	\$10,800	Vehicle Allowance	\$6,300	\$00	\$00	\$6,300	Salary, Benefits & Other Payments	\$232,776	\$00	\$00	\$232,776	Travel (Schedule A)	\$4,628	\$00	\$00	\$4,628	Business Meals and Hospitality (Schedule B)	\$3,578	\$4,843	\$00	\$8,421	Other Expenses (Schedule C)	\$2,550	\$108	\$00	\$2,658	President's Office:					Salary and Benefits	\$82,623	\$00	\$00	\$82,623	Travel	\$28	\$00	\$00	\$28	Business Meals and Hospitality	\$129	\$00	\$00	\$129	Other Expenses	\$3,383	\$00	\$00	\$3,383	Total Expenses	\$329,695	\$4,951	\$00	\$334,646
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	<p>Vehicle – The President was provided the use of a vehicle from July 1, 2015 to September 30, 2015. The purchase cost of the vehicle in fiscal year 12 was \$27,465. Vehicle maintenance and operating costs, totaling \$383 for the period, were recorded in President’s Office: Other Expenses. Any personal use value of the vehicle is reported to the president as taxable income.</p> <p>Vehicle Allowance – Effective October 1, 2015, the President was provided a vehicle allowance of \$700 per month.</p>		
Observations	None		
Questioned Costs	None	Recoveries	N/A
Conclusion	<p>The objectives of the audit of the expenses of the Office of the President for Roane State Community College for the fiscal year July 1, 2015 through June 30, 2016 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls.</p> <p>The supplemental schedules included with this report fairly represent the expenses of the president’s office.</p>		
Restriction on Use of Report	<p><i>This report is intended solely for the internal use of the Tennessee Board of Regents and Roane State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit and the Roane State Community College Office of Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public record.</i></p>		

Roane State Community College
Summary of the President's Expenses - Audited
For the Period July 1, 2015 to June 30, 2016

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 207,723	\$ -	\$ -	\$ -	\$ -	\$ 207,723
Bonus Payments		3,953	-	-	-	-	3,953
Discretionary Allowance		-	-	4,000	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		6,300	-	-	-	-	6,300
Other Allowances		-	-	-	-	-	-
Salary, Benefits & Other Payments		<u>228,776</u>	<u>-</u>	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>232,776</u>
Travel	A	3,983	-	645	-	-	4,628
Business Meals and Hospitality	B	2,998	-	580	4,843	-	8,421
Other Expenses	C	2,550	-	-	108	-	2,658
Total Expenses for the President		<u>238,306</u>	<u>-</u>	<u>5,225</u>	<u>4,951</u>	<u>-</u>	<u>248,483</u>
President's Office:							
Salary and Benefits (1.0 FTE)		82,623	-	-	-	-	82,623
Travel		28	-	-	-	-	28
Business Meals and Hospitality		129	-	-	-	-	129
Other Expenses		3,383	-	-	-	-	3,383
		<u>86,163</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>86,163</u>
Total Expenses		<u>\$ 324,469</u>	<u>\$ -</u>	<u>\$ 5,225</u>	<u>\$ 4,951</u>	<u>\$ -</u>	<u>\$ 334,646</u>

Additional Disclosures:

Housing - The President is provided a housing allowance of \$900 per month rather than the use of a residence. Maintenance costs for a state residence are not applicable. State residence was sold in FY 15-16.

Vehicle - The President was provided the use of a vehicle through September 30, 2015. Dr. Whaley began driving his personal vehicle on October 1, 2015. Effective October, \$700 per month vehicle allowance. The purchase cost of the College-owned vehicle in Fiscal Year 12 was \$27,465. Maintenance costs such as tires, fuel, and vehicle registration tag for the vehicle are recorded in Org Code 111001 and totaled \$383.01 for this period. Motor oil/oil filters are charged to RSCC maintenance account, oil change costs are minimal.

Discretionary Performance Payments totaling \$3953.00.

Discretionary Allowance Account 300058-74980 The President is provided other spending allowances of \$4,000.00 for FY 15-16 for discretionary/entertainment expenses.

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

Roane State Community College
Schedule A - Travel Expenses for the President - Audited
For the Period July 1, 2015 to June 30, 2016

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation		
3/3/15	3/6/15	9/18/15	Dickson/Memphis	TCCAA Basketball Tournament	\$ -	\$ 322	\$ 202	\$ - (1)	\$ 524	\$ -	\$ -	\$ -	\$ 524	111001-73100
9/16/15	9/17/15	9/25/15	Jackson, TN	TBR Quarterly Board Meeting	-	95	69	-	164	-	-	-	164	111001-73100
11/10/15	11/11/15	11/20/2015, 1/15/16, & 3/3/16	Nashville, TN	TBR Completion Academy	-	-	50	(3)	50	-	-	-	50	111001-73100
12/6/15	12/8/15	10/23/2015 & 9/22/15 & 12/18/15	Houston, TX	SACS COC Annual Meeting	405	395	148	551 (2)	1,499	-	-	-	1,499	111001-73200
2/23/16	2/25/16	3/4/16	Atlanta, GA	DREAM Annual Institute	-	402	173	70 (4)	-	-	645	-	645	410005-73200
3/3/16	3/4/16	3/11/16	Gallatin, TN	TCCAA Basketball Tournament	-	95	77	-	172	-	-	-	172	111001-73100
6/21/16	6/24/16	4/22/16 & 7/8/2016	Charleston, SC	CRD Summer Institute for Fundraising	-	586	242	567 (5)	1,395	-	-	-	1,395	111001-73200
5/16/16	5/17/16	5/27/16	Hendersonville / Nashville	Community College President's Retreat - TBR Quarterly Board Meeting	-	102	77	-	179	-	-	-	179	111001-73100
					-	-	-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	-	-	
Total Travel Expenses for the President					\$405	\$1,997	\$1,038	\$1,188	\$ 3,983	\$ -	\$ 645	\$ -	\$ 4,628	

(1) Payment delay due to staff member extended sick leave
(2) Registration fee \$475 - SACS COC annual meeting; Shuttle \$46; Airport Parking \$30
(3) Lodging - \$170, M&IE 89.50 reimbursement to Dr. Whaley; TBR Reimbursement to RSCC excluding meals provided (\$49.50)
(4) Parking - \$70
(5) Parking - \$71.76; Registration Fee \$495.00

Roane State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Audited
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
10/17/15	8/27/15	Roane Alliance	Roane Alliance 2015 GALA Lunch/Meeting for President,	\$ -	\$ -	\$ -	\$ 1,200	\$ -	\$ 1,200	8	\$ 150.00	15-5504
10/6/15	10/16/15	Papa Joe's Country Café	Faculty Senate President and Support Staff President	33	-	-	-	-	33	3	\$ 11.00	111001-74981
10/22/15	10/29/15	Chris Whaley	Achieving the Dream Dinner	-	-	280	-	-	280	8	\$ 35.00	410005-74981
11/5/15	11/11/15	Cumberland County Chamber	Annual Dinner	-	-	-	500	-	500	5	\$ 100.00	15-5504
11/16/15	11/17/15	Grey Gables	Presidents Cabinet Retreat	222	-	-	-	-	222	9	\$ 24.67	111001-74981
12/4/15	12/11/15	Double Tree Oak Ridge	Legislative Event - Lunch	690	-	-	-	-	690	30	\$ 23.00	111001-74981
1/11/16	1/15/16	Chris Whaley	Achieving the Dream Dinner	-	-	300	-	-	300	9	\$ 33.33	410005-74981
1/16/16	1/13/16	NAACP	Freedom Fund Banquet	-	-	-	210	-	210	4	\$ 52.50	15-5504
3/22/16	2/11/16	Oak Ridge Rotary	Rotary Club Foundation Breakfast	-	-	-	400	-	400	4	\$ 100.00	15-5400
2/17/16	2/22/16	Papa Joe's Country Café	Major Donor Birthday Lunch	-	-	-	183	-	183	7	\$ 26.14	15-5504
3/29/16	4/8/16	Papa Joe's Country Café	President's Award Interviews - Lunch for Committee (all day interviews)	50	-	-	-	-	50	5	\$ 10.00	111001-74981
4/11/16	4/15/16	Chris Whaley	Breakfast & Lunch for President's Cabinet Retreat	137	-	-	-	-	137	13	\$ 10.57	111001-74503
4/11/16	4/15/16	Danny Gibbs	Cinnamon Rolls for President's Cabinet Retreat	24	-	-	-	-	24	13	\$ 1.85	111001-74503
4/18/16		Papa Joe's Country Café	Lunch meeting following Administrative Council to Discuss Request from Regent	45	-	-	-	-	45	13	\$ 3.46	111001-74981
4/22/16	4/11/16	Roane Co. Chamber	Annual Banquet	-	-	-	2,000	-	2,000	8	\$ 250.00	15-5504
5/6/16	5/27/16	Anderson County Chamber of Commerce	Anderson County Chamber Quarterly Luncheon	20	-	-	-	-	20	1	\$ 20.00	111001-74981
5/6/16	5/17/16	Papa Joe's Country Café	President's Reception Friday Evening to Include Middle College Students and Families	1,500	-	-	-	-	1,500	150	\$ 10.00	111001-74981
5/7/16	5/17/16	Papa Joe's Country Café	President's Reception Saturday	190	-	-	-	-	190	20	\$ 9.50	111001-74981
6/24/16	5/31/16	Anderson Co. Chamber	Tribute to Business Lunch Meeting with Dr. McPhee	-	-	-	350	-	350	8	\$ 43.75	15-5504
6/28/16	7/8/16	Chris Whaley		86	-	-	-	-	86	7	\$ 12.29	111001-7498
				-	-	-	-	-	-			
				-	-	-	-	-	-			300058-74980
Total Business Meals and Hospitality Expenses for the President				\$ 2,997	\$ -	\$ 580	\$ 4,843	\$ -	\$ 8,420			

Roane State Community College
Schedule C - Other Expenses for the President - Audited
For the Period July 1, 2015 to June 30, 2016

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/22/15	RSCC	Dragon Boat Race Supplies from Wal-Mart	\$ -	\$ -	\$ -	\$ 108	\$ -	\$ 108	20-5310
11/10/15	Loudon County Education Foundation	Leadership Loudon County Membership	700	-	-	-	-	700	111001-74481
12/15/15	American Association of Community Colleges	AACC Membership President's Academy	50	-	-	-	-	50	111001-74481
2/26/16	Lenoir City Committee of 100	President's Membership Fee	125	-	-	-	-	125	111001-74481
3/11/16	Loudon County Education Foundation	Leadership Loudon County Alumni Dues	25	-	-	-	-	25	111001-74481
5/31/16	Chris Whaley	Professional Priviledge Tax	400	-	-	-	-	400	111001-74980
6/10/16	East Tennessee Economic Council	ETEC Institutional Membership	750	-	-	-	-	750	111001-74481
6/21/16	Campbell County Chamber of Commerce	Leadership Campbell County Membership Dues	500	-	-	-	-	500	111001-74481
			-	-	-	-	-	-	
			-	-	-	-	-	-	
			-	-	-	-	-	-	
			-	-	-	-	-	-	
Total Other Operating Expenses for the President			\$ 2,550	\$ -	\$ -	\$ 108	\$ -	\$ 2,658	

*Dyersburg State
Community College*
www.dsc.edu

Department of Internal Audit

1510 Lake Road, Dyersburg, TN 38024

Telephone (731) 286-3237

Fax (731) 288-7782

**Southwest Tennessee Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2015 – June 30, 2016**

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



*Dyersburg State
Community College*
www.dsc.edu

Department of Internal Audit

1510 Lake Road, Dyersburg, TN 38024

Telephone (731) 286-3237

Fax (731) 288-7782

11/03/2016

Mr. Tom Griscom, Audit Committee Chair
Tennessee Board of Regents
1 Bridgestone Park
Nashville, Tennessee 37214

Dear Chairman Griscom:

Enclosed is the internal audit report of the expenses of the Office of the President for Southwest Tennessee Community College for the fiscal year July 1, 2015 to June 30, 2016, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of or for the benefit of the president regardless of the funding source.

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

I appreciate the courtesy and cooperation of the Southwest Tennessee Community College personnel during the review.

Sincerely,

Sandra Pruet
Director of Internal Audit
Dyersburg State Community College

CC: Dr. Tracy Hall, President Southwest Tennessee Community College
Anita Lockridge, STCC Vice President of Financial and Administrative Services
Charlotte Johnson, STCC Director of Internal Audit

**Southwest Tennessee Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2015 – June 30, 2016**

Table of Contents

Audit Report	Page 1
Exhibit A – Summary of President's Expenses	Page 3
Exhibit B – Schedule A – Travel Expenses	Page 4
Exhibit C – Schedule B – Business Meals and Hospitality Expenses	Page 5
Exhibit D – Schedule C – Other Expenses	Page 6

Southwest Tennessee Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2015 – June 30, 2016

President	Dr. Tracy Hall	Internal Auditor	Sandra Pruet, Dyersburg State Community College																																																																																	
Objectives	To comply with Tennessee Code Annotated, Title 49, Chapter 7 and Tennessee Board of Regents (TBR) Policy 4:03:03:60, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2015 to June 30, 2016; to determine compliance with state statutes and TBR and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of or for the benefit of the president regardless of the funding source.																																																																																			
Scope	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																																			
Analysis	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president's office during the fiscal year ended June 30, 2016:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 10%; text-align: right;">Institutional</th> <th style="width: 10%; text-align: right;">Foundation</th> <th style="width: 10%; text-align: right;">External</th> <th style="width: 10%; text-align: right;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5">President:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$241,786</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$241,786</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">4,008</td> <td></td> <td></td> <td style="text-align: right;">\$4,008</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">10,800</td> <td></td> <td></td> <td style="text-align: right;">\$10,800</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">8,155</td> <td></td> <td></td> <td style="text-align: right;">\$8,155</td> </tr> <tr> <td>Other Allowances</td> <td style="text-align: right;">1,733</td> <td></td> <td></td> <td style="text-align: right;">\$1,733</td> </tr> <tr> <td>Salary, Benefits & Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$266,482</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$266,482</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">19,054</td> <td></td> <td style="text-align: right;">366</td> <td style="text-align: right;">\$19,420</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">1,673</td> <td style="text-align: right;">300</td> <td></td> <td style="text-align: right;">\$1,973</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">6,365</td> <td></td> <td></td> <td style="text-align: right;">\$6,365</td> </tr> <tr> <td colspan="5">President's Office:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">36,335</td> <td></td> <td></td> <td style="text-align: right;">\$36,335</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">1,258</td> <td></td> <td></td> <td style="text-align: right;">\$1,258</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">8,948</td> <td></td> <td></td> <td style="text-align: right;">\$8,948</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$340,115</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$300</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$366</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$340,781</td> </tr> </tbody> </table> <p>Additional Disclosures:</p> <p>Discretionary Allowance – The president received a discretionary spending allowance in the amount of \$4,008 for this fiscal year. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income.</p> <p>Housing Allowance - The president was provided a housing allowance of \$900 per month.</p> <p>Other Allowances – The president was provided other allowances for cellular devices in the amount of \$1,733, which were paid as taxable income.</p> <p>Vehicle Allowance – The president was provided a vehicle allowance of \$700 per month.</p> <p>External Sources – This report includes the cost of items provided, paid, or reimbursed by external sources for the benefit of the president.</p>					Institutional	Foundation	External	Total	President:					Salary and Benefits	\$241,786	\$00	\$00	\$241,786	Discretionary Allowance	4,008			\$4,008	Housing Allowance	10,800			\$10,800	Vehicle Allowance	8,155			\$8,155	Other Allowances	1,733			\$1,733	Salary, Benefits & Other Payments	\$266,482	\$00	\$00	\$266,482	Travel (Schedule A)	19,054		366	\$19,420	Business Meals and Hospitality (Schedule B)	1,673	300		\$1,973	Other Expenses (Schedule C)	6,365			\$6,365	President's Office:					Salary and Benefits	36,335			\$36,335	Travel	1,258			\$1,258	Other Expenses	8,948			\$8,948	Total Expenses	\$340,115	\$300	\$366	\$340,781
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	<p>The following schedules are included in this report:</p> <ul style="list-style-type: none"> • Exhibit A presents the President’s Expense Summary • Exhibit B presents the President’s Travel Expenses • Exhibit C presents the President’s Business Meal and Hospitality Expenses • Exhibit D presents the President’s Other Expenses 		
Observations	<p>Observations and Recommendations</p> <p>1. Some Other expenses were not identified on the expense schedules. Expenses totaling \$3,676 were incurred for the following items:</p> <ul style="list-style-type: none"> • Artwork for the president’s office • Accessories for the president’s office • Flowers sent to another institution • President’s Round Table membership • Higher Education Directory <p>These expenses were made for the benefit of or at the request of the president but were not included in the accounts under the direct budgetary control of the president and were not included in the President’s Expense report.</p> <p><i>Recommendation:</i> Management should ensure all expenses related to the president and the president’s office (from any account codes) are properly identified on the expense schedules.</p> <p><i>Management’s Comment:</i> Management concurs and will review other institutional accounts to identify expenditures that may have been (are) incurred on behalf of the president and include those expenditures on the President’s report.</p> <p>2. More review is needed of the President’s Expense report and other documents prior to submitting this report to TBR quarterly.</p> <p><i>Recommendation:</i> The president should review the report for accuracy prior to its issuance. While preparing the report, Accounting management should make inquiries of other departments looking for additional items related to the president’s office that should be included in the report. Also, detailed phone reports should be made available and reviewed by management as part of this process.</p> <p><i>Management’s Comment:</i> Management concurs with this observation and will follow the Auditor’s recommendation.</p>		
Questioned Costs	None	Recoveries	N/A
Conclusion	<p>The objectives of the audit of the expenses of the Office of the President for Southwest Tennessee Community College for the fiscal year July 1, 2015 through June 30, 2016 were achieved. The audit revealed no statutory or policy violations and no material omissions from the expense reports or deficiencies in internal controls. The supplemental schedules included with this report fairly represent the expenses of the president’s office.</p>		
Restriction on Use of Report	<p><i>This report is intended solely for the internal use of the Tennessee Board of Regents and Southwest Tennessee Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit and Southwest Tennessee Community College, Office of Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public record.</i></p>		

**Southwest Tennessee Community College
Summary of the President's Expenses - Audited
For the Period July 1, 2015 to June 30, 2016**

President: Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
	Institutional	Foundation	Institutional	Foundation		
Salary and Benefits	\$ 241,786	\$ -	\$ -	\$ -	\$ -	\$ 241,786
Discretionary Allowance	4,008	-	-	-	-	4,008
Housing Allowance	10,800	-	-	-	-	10,800
Vehicle Allowance	8,155	-	-	-	-	8,155
Other Allowances	1,733	-	-	-	-	1,733
Salary, Benefits & Other Payments	<u>266,482</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>266,482</u>
Travel	A 14,992	-	4,062	-	366	19,420
Business Meals and Hospitality	B 1,673	300	-	-	-	1,973
Other Expenses	C 2,689	-	3,676	-	-	6,365
Total Expenses for the President	<u>285,835</u>	<u>300</u>	<u>7,738</u>	<u>-</u>	<u>366</u>	<u>294,239</u>
President's Office:						
Salary and Benefits (xx FTE)	36,335	-	-	-	-	36,335
Travel	1,258	-	-	-	-	1,258
Business Meals and Hospitality	-	-	-	-	-	-
Other Expenses	8,948	-	-	-	-	8,948
	<u>46,542</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,542</u>
Total Expenses	<u>\$ 332,377</u>	<u>\$ 300</u>	<u>\$ 7,738</u>	<u>\$ -</u>	<u>\$ 366</u>	<u>\$ 340,781</u>

Additional Disclosures:

Other Allowances - The President is provided other spending allowances of \$700 monthly for a vehicle and \$144 monthly for a cellular device.

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

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

Southwest Tennessee Community College
Schedule A - Travel Expenses for the President - Audited
For the Period July 1, 2015 to June 30, 2016

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Account		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
6/30/15	7/1/15	7/23/15	Memphis, TN	Reimbursement for relocation	\$ 149	\$ 150	\$ -	\$ 3,717	\$ 4,016	\$ -	\$ -	\$ -	\$ -	\$ 4,016	10000/73700
7/27/15	7/28/15	8/4/15	Nashville, TN	Meeting w/Governor & Chancellor	197	144	99	-	441	-	-	-	-	441	10000/73100
8/5/15	8/28/15	9/4/15	Local		46	-	-	-	46	-	-	-	-	46	10000/73100
8/17/15	8/18/16	8/27/15	Nashville, TN	Presidents' meeting	-	144	50	-	194	-	-	-	-	194	10000/73100
8/30/15	8/31/15	9/4/15	Nashville, TN	President's orientation	201	133	87	-	421	-	-	-	-	421	10000/73100
9/1/15	10/30/15	11/10/15	Local		47	-	-	-	47	-	-	-	-	47	10000/73100
9/14/15	9/17/15	9/25/15	Jackson, TN	President's retreat	80	286	161	-	527	-	-	-	-	527	10000/73100
10/29/15	10/31/15	11/4/15	Atlanta, GA	NCBAA President's Roundtable	453	-	-	28	481	-	-	-	-	481	10000/73200
10/29/15	10/31/15	11/10/15	Atlanta, GA	NCBAA President's Roundtable	16	402	173	108	699	-	-	-	-	699	10000/73200
11/9/15	11/11/15	11/24/15	Nashville, TN	President's Meeting/TN Completion Academy	-	339	160	-	499	-	-	-	-	499	10000/73100
12/4/15	12/8/15	9/28/15	Houston, TX	2015 SASCOC Annual Meeting: registration fee	-	-	-	475	-	475	-	-	-	475	25500/73400
12/4/15	12/8/15	11/4/15	Houston, TX	2015 SASCOC Annual Meeting: airfare	274	-	-	28	-	302	-	-	-	302	25500/73400
12/4/15	12/8/15	12/11/15	Houston, TX	2015 SASCOC Annual Meeting	-	791	320	129	-	1,239	-	-	-	1,239	25500/73200
1/20/16	1/22/16	12/3/15	New Orleans, LA	2016 WDI Conference Registration	-	-	-	740	-	740	-	-	-	740	22925/73200
1/20/16	1/22/16	1/19/16	New Orleans, LA	2016 WDI Conference	303	-	-	28	-	331	-	-	-	331	22925/73200
1/20/16	1/22/16	2/5/16	New Orleans, LA	2016 WDI Conference	-	486	160	129	-	775	-	-	-	775	22925/73200
1/20/16	1/22/16	2/17/16	New Orleans, LA	WDI Conference (return date change)	200	-	-	-	-	200	-	-	-	200	22925/73200
2/7/16	2/10/16	1/19/16	St. Louis, MO	2016 Community Partnership for Attainment (airfare)	470	-	-	-	-	-	-	-	-	470	10000/73200
2/7/16	2/10/16	3/23/16	St. Louis, MO	2016 Community Partnership for Attainment	-	366	189	50	498	-	-	-	-	498	10000/73200
2/7/16	2/10/16	4/5/16	NA	Reimbursement for Community Partnership	(470)	-	-	(78)	(548)	-	-	-	366	(548)	10000/73960
2/23/16	2/24/16	2/8/16	Atlanta, GA	2015 DREAM Institute - registration fee	-	-	-	1,100	1,100	-	-	-	-	1,100	10000/73200
2/23/16	2/24/16	2/17/16	New Orleans, LA	WDI Conference (return date change)	-	-	-	28	28	-	-	-	-	28	10000/73200
2/23/16	2/24/16	3/8/16	Atlanta, GA	2016 ATD Institute Conference	-	224	104	113	441	-	-	-	-	441	10000/73200
2/23/16	2/24/16	5/3/16	Chicago, IL	96th Annual AACC Convention	-	-	-	28	28	-	-	-	-	28	10000/73200
2/23/16	2/24/16	6/14/16	Atlanta, GA	2016 ATD Institute Conference	-	-	-	30	30	-	-	-	-	30	10000/73200
3/29/16	3/30/16	4/5/16	Franklin, TN	Columbia State - Williamson Campus	-	163	77	-	239	-	-	-	-	239	10000/73100
4/7/16	4/11/16	11/12/15	Chicago, IL	96th Annual AACC Convention (registration fee)	-	-	-	805	805	-	-	-	-	805	10000/73200
4/7/16	4/11/16	1/19/16	Chicago, IL	96th Annual AACC Convention (airfare)	263	-	-	28	291	-	-	-	-	291	10000/73200
4/7/16	4/11/16	2/19/16	Chicago, IL	96th Annual Convention (registration fee, New CEO)	-	-	-	500	500	-	-	-	-	500	10000/73200
4/7/16	4/11/16	4/1/16	Chicago, IL	96th Annual Convention AACC	-	1,333	-	-	1,333	-	-	-	-	1,333	10000/73200
4/7/16	4/11/16	4/21-22/16	Chicago, IL	96th Annual AACC Convention	-	-	407	280	667	-	-	-	-	667	10000/73200
4/7/16	4/11/16	7/12/16	Chicago, IL	96th Annual AACC Convention	433	-	-	-	433	-	-	-	-	433	10000/73200
5/15/16	5/16/16	4/4/16	Atlanta, GA	DREAM 2016	609	-	-	28	637	-	-	-	-	637	10000/73200
5/15/16	5/16/16	5/26/16	Gallatin, TN	Community College President's Retreat	-	147	77	-	224	-	-	-	-	224	10000/73100
6/20/16	6/23/16	5/8/16	Scottsdale, AZ	Omni Hotel - Achieving the Drea-2016 Kickoff	-	540	-	-	540	-	-	-	-	540	10000/73200
6/20/16	6/23/16	7/12/16	Scottsdale, AZ	ATD 2016 Kickoff Institute	518	-	-	28	546	-	-	-	-	546	10000/73200
6/20/16	6/23/16	7/19/16	Scottsdale, AZ	2016 ATD Kickoff Institute	-	-	179	-	179	-	-	-	-	179	10000/73200
		11/19/15	NA	Reimbursement for mileage on travel claims	(588)	-	-	-	(588)	-	-	-	-	(588)	10000/73960
Total Travel Expenses for the President					\$ 3,202	\$ 5,648	\$ 2,240	\$ 8,330	\$ 14,992	\$ -	\$ 4,062	\$ -	\$ 366	\$ 19,420	

Exhibit B

Southwest Tennessee Community College
 Schedule B - Business Meals & Hospitality Expenses for the President - Audited
 For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/30/15	11/18/15	The Taste	Business Lunch Representative of PeopleFirst Partnership	\$19.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19.00	\$2.00	\$ 9.50	10000/74490
9/18/15	9/23/15	Café Society	Presidential Luncheon	-	300	-	-	-	300	15	\$ 19.99	11250/74490
2/17/16	2/24/16	Deliworx	Senior Staff Retreat Whitehaven	353	-	-	-	-	353	15	\$ 23.52	10000/74490
4/6/16	4/13/16	Deliworx	Senior Staff Retreat Whitehaven	47	-	-	-	-	47	3	\$ 15.81	10000/74490
5/26/16	6/30/16	The Taste	Strategic Planning Retreat- Macon	954	-	-	-	-	954	120	\$ 7.95	10000/74490
5/30/16	6/30/16	The Taste	Faculty Meeting-Macon	300	-	-	-	-	300	100	\$ 3.00	10000/74490
Total Business Meals and Hospitality Expenses for the President				\$ 1,673	\$ 300	\$ -	\$ -	\$ -	\$ 1,973			

Exhibit C

Southwest Tennessee Community College
Schedule C - Other Expenses for the President - Audited
For the Period July1, 2015 to June 30, 2016

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/28/15	Damilic Corporation	Signature template	\$ 209	\$ -	\$ -	\$ -	\$ -	\$ 209	10000/74530
7/28/15	League for Innovation	Annual Membership	1,125	-	-	-	-	1,125	10000/74480
8/5/15	Bed, Bath and Beyond	Accessories for Pres. Area RR	-	-	450	-	-	450	60000/74530
8/11/15	Bed, Bath and Beyond	Accessories for Pres. Area RR	-	-	57	-	-	57	60000/74530
9/11/15	Scan Interiors	Artwork for President's Office	-	-	1,680	-	-	1,680	60000/74530
9/11/15	Holiday Flowers	Flowers for LeMoyne-Owen's President	-	-	65	-	-	65	60000/74986
9/25/15	Verizon Wireless	Wireless device	31	-	-	-	-	31	10000/74296
9/28/15	President's Round Table	2015 -2016 Membership - President	-	-	500	-	-	500	60000/74480
10/1/15	Verizon Wireless	Wireless device	111	-	-	-	-	111	10000/74296
10/26/15	Commercial Appeal	Subscription - 6 months	111	-	-	-	-	111	10000/74480
11/9/15	Verizon Wireless	Wireless device	68	-	-	-	-	68	10000/74296
11/23/15	Midsouth Minority Bus Council	2015 Robert R Church Awards Luncheon	100	-	-	-	-	100	10000/74986
12/1/15	Verizon Wireless	Wireless device	68	-	-	-	-	68	10000/74296
12/22/15	Belmont University	WHET membership	200	-	-	-	-	200	10000/74480
2/8/16	Verizon Wireless	Wireless device	77	-	-	-	-	77	10000/74296
3/4/16	Verizon Wireless	Wireless device	34	-	-	-	-	34	10000/74296
4/4/16	Commercial Appeal	Subscription - 6 months	111	-	-	-	-	111	10000/74480
4/15/16	Verizon Wireless	Wireless device	34	-	-	-	-	34	10000/74296
6/3/16	Mahaffey Tent & Event Rentals	Strategic Planning Breakfast	502	-	-	-	-	502	10000/74630
6/7/16	Verizon Wireless	Wireless device	34	-	-	-	-	34	10000/74296
6/14/16	President's Round Table	2016 -2017 Membership - President	-	-	850	-	-	850	60000/74480
6/23/16	Higher Education Publications	Higher Education Directory	-	-	75	-	-	75	60000/74530
6/30/16	Verizon Wireless	Wireless device	34	-	-	-	-	34	10000/74296
6/30/16	Belmont University	WHET membership	(160)	-	-	-	-	(160)	10000/74480
Total Other Operating Expenses for the President			\$ 2,689	\$ -	\$ 3,676	\$ -	\$ -	\$ 6,365	

Exhibit D

Volunteer State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2015 to June 30, 2016

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 239,757	\$ -	\$ -	\$ -	\$ -	\$ 239,757
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		900	-	-	-	-	900
Salary, Benefits & Other Payments		<u>255,457</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>255,457</u>
Travel	A	3,018	-	-	-	-	3,018
Business Meals and Hospitality	B	2,570	180	1,294	3,542	-	7,586
Other Expenses	C	-	883	4,317	4,195	-	9,395
Total Expenses for the President		<u>261,045</u>	<u>1,063</u>	<u>5,611</u>	<u>7,737</u>	<u>-</u>	<u>275,456</u>
President's Office:							
Salary and Benefits (1 FTE)		55,982	-	-	-	-	55,982
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		4,750	-	-	-	-	4,750
		<u>60,732</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,732</u>
Total Expenses		<u>\$ 321,777</u>	<u>\$ 1,063</u>	<u>\$ 5,611</u>	<u>\$ 7,737</u>	<u>\$ -</u>	<u>\$ 336,188</u>

Additional Disclosures:

Vehicle - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2012 was \$ 34,447.09 (P-Tag 10583). Costs to maintain the vehicle are paid by the college and totaled \$949.67 (Organization Code (312155) for the period.

Other Allowances - The President is provided other spending allowances of \$ 75.00 per month for cell phone.

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

Fall Fun Day 10/02/15 Expenses were \$1200.00. This event was at the direction of The College President. The President made a donation to the college to cover this Fund 240018 Revenue 57000

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

Volunteer State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
9/14/15	9/17/15	9/30/15	Jackson Tennessee	Community College President's Meeting	-	286	33	-	319	-	-	-	-	319	102075-73110
3/23/15	3/23/16	12/10/15	Nashville Tennessee	Tennessee College Association 2016 Annual Meeting	-	-	-	100	100	-	-	-	-	100	102075-73110
12/5/15	12/8/15	12/4/15	Houston Texas	Registration Fee for SACSCOC Meeting	-	-	-	510	510	-	-	-	-	510	102075-73210
12/5/15	12/8/15	12/16/15	Houston Texas	SACSCOC Meeting	354	593	89	140	1,176	-	-	-	-	1,176	102075-73210
12/5/15	12/8/15	12/17/15	Houston Texas	SACSCOC Meeting Refund of Overpayment F0010082 Doc # 118294 Tips on Shuttle	-	-	-	(8)	(8)	-	-	-	-	(8)	102075-73210
2/12/16	2/14/16	1/6/16	Knoxville Tennessee	Attend Pick Tennessee Conference in Knoxville	-	-	-	55	55	-	-	-	-	55	102075-73110
2/12/16	2/14/16	2/24/16	Knoxville Tennessee	Attend Pick Tennessee Conference in Knoxville	-	282	51	-	333	-	-	-	-	333	102075-73110
6/22/16	6/24/16	7/6/16	Blountville Tennessee	Attend TBR Meeting Held at Northeast State Community College	267	266	-	-	533	-	-	-	-	533	102075-73110
Total Travel Expenses for the President					\$ 621	\$ 1,427	\$ 173	\$ 797	\$ 3,018	\$ -	\$ -	\$ -	\$ -	\$ 3,018	

Volunteer State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/6/15	8/11/15	Chef's Market	Lunch with Potential Alumni Donors	-	\$ -	-	11	\$ -	11	1	\$ 11	504000-74510
7/9/15	8/27/15	Paul Fields Dba First Choice Foods	Coffee Provided for Beretta Employees for Career Fair	12	-	-	-	-	12	10	1	102225-74510
7/9/15	8/20/15	Paul Fields Dba First Choice Foods	Appreciation Celebration Lunch for People Who Helped with Financial Audit	-	-	-	12	-	12	1	12	302155-74510
7/13/15	8/19/15	Gallatin Chamber of Commerce	Chamber Luncheon	-	-	-	15	-	15	1	15	101001-74482
7/14/15	8/19/15	Hendersonville Chamber of Commerce	Chamber Luncheon	-	-	-	20	-	20	1	20	101001-74482
7/21/15	12/17/15	White House Chamber of Commerce	Chamber Luncheon	-	-	-	12	-	12	1	12	101001-74482
7/23/15	9/3/15	Paul Fields Dba First Choice Foods	Trustee Reception	-	-	-	12	-	12	1	12	101001-74510
7/28/15	8/10/15	Macon County Chamber of Commerce	Chamber Luncheon	-	-	-	7	-	7	1	7	101001-74482
8/4/15	9/16/15	Hendersonville Chamber of Commerce	Chamber Luncheon	-	-	-	25	-	25	1	25	101001-74482
8/6/15	9/3/15	Paul Fields Dba First Choice Foods	Alumni Event	-	-	-	6	-	6	1	6	504000-74510
8/21/15	11/12/15	Paul Fields Dba First Choice Foods	Working Lunch for One Book One Community Group	28	-	-	-	-	28	8	4	102225-74510
8/27/15	10/29/15	Paul Fields Dba First Choice Foods	Trustee Breakfast Foundation	-	-	-	7	-	7	1	7	101001-74511
9/9/15	10/29/15	Paul Fields Dba First Choice Foods	Coffee With the President	-	-	-	60	-	60	21	3	125001-74510
9/14/15	9/14/15	The Egg and I	Java with Jerry	-	-	-	90	-	90	7	13	101001-74511
9/24/15	10/15/15	C&C Enterprises DBA Grade-A Catering	Presidents Advisory Board Meeting Livingston Campus	396	-	-	-	-	396	17	23	102225-74510
9/25/15	10/29/15	Paul Fields Dba First Choice Foods	Java with Jerry	-	-	-	36	-	36	6	6	101001-74511
10/1/15	11/13/15	Hendersonville Chamber of Commerce	Chamber Luncheon	-	-	-	20	-	20	1	20	101001-74482
10/2/15	10/15/15	Jerry's IGA	Faculty and Staff Fun Day Livingston Campus	-	-	-	70	-	70	40		104075-74510
10/2/15	10/15/15	Institutional Wholesale Foods	Faculty and Staff Fun Day Livingston Campus	-	-	-	62	-	62	40		104075-74510
10/8/15	11/13/15	Moving Forward Maketing	Water Bottles with Logo Purchased for the Presidential Conference Room for Guest of the President	376	-	-	-	-	376	240	2	102225-74510
10/8/15	12/10/15	Paul Fields Dba First Choice Foods	Annual Dinner Foundation	-	-	-	28	-	28	2	14	101001-74792
10/12/15	12/10/15	Paul Fields Dba First Choice Foods	President Hosted Company Relocation Meeting Serving Snacks	42	-	-	-	-	42	12	4	102225-74510
10/16/15	12/10/15	Paul Fields Dba First Choice Foods	P-16 Luncheon Meeting	-	-	-	347	-	347	30	12	107000-74510
10/20/15	1/14/16	Paul Fields Dba First Choice Foods	Coffee With the President	-	-	-	74	-	74	28	3	606311-74510

Volunteer State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
10/22/15	12/10/15	Paul Fields Dba First Choice Foods	Trustee Breakfast Foundatoin	-	-	-	8	-	8	1	8	101001-74511
10/28/15	12/15/15	Hendersonville Chambe of Commerce	Chamber Luncheon	-	-	-	20	-	20	1	20	101001-74482
11/4/15	12/10/15	Paul Fields Dba First Choice Foods	Presidnet Hosted Senator Tate and Guests for Luncheon and Campus Visit	98	-	-	-	-	98	7	14	102225-74510
11/5/15	12/10/15	Paul Fields Dba First Choice Foods	Retiree Breakfast Hosted by President and Wife at Residence	-	-	-	138	-	138	19	7	101001-74471
11/9/15	12/15/15	Gallatin Chamber of Commerce	Chamber Luncheon	-	-	-	15	-	15	1	15	110001-74482
11/13/15	12/10/15	Paul Fields Dba First Choice Foods	Annual Legislative Breakfast	457	-	-	-	-	457	39	12	102225-74510
11/19/15	1/14/16	Paul Fields Dba First Choice Foods	Coffee With the Preisdent	-	-	60	-	-	60	25	2	606311-74510
11/20/15	12/15/15	Cracker Barrel	Java With Jerry	-	-	-	52	-	52	6	9	101001-74511
11/23/15	12/10/15	Jerry's IGA	Refresments Presidents Advisory Board Meeting Livingston Campus	14	-	-	-	-	14	9	2	102225-74510
12/11/15	12/22/15	C&C Enterprises DBA Grade-A-Catering	President Hosted Construction Industry Meeting In the Upper Cumberland Regions Livingston Campus	359	-	-	-	-	359	15	24	102225-74510
12/14/15	1/12/16	Gallatin Chamber of Commerce	Chamber Luncheon	-	-	-	20	-	20	1	20	101001-74482
12/14/16	2/4/16	Paul Fields Dba First Choice Foods	Wrap up Session with MTSU's Confuscuios Institute	-	-	11	-	-	11	1	11	202175-74510
12/17/15	1/21/16	Paul Fields Dba First Choice Foods	Cookies and Drinks for Messer Construction Crew	-	180	-	-	-	180	90	2	101001-74510
1/14/16	3/17/16	Paul Fields Dba First Choice Foods	Refreshments for Two Forums Held on 01/14/16	360	-	-	-	-	360	80	5	102225-74510
1/15/16	3/24/16	Paul Fields Dba First Choice Foods	Cycling Classic Planning Meeting	-	-	-	20	-	20	40	1	101001-74510
1/15/16	3/17/16	Paul Fields Dba First Choice Foods	P-16 Lunch Meeting	-	-	420	-	-	420	40	11	107000-74510
1/21/16	3/17/16	Paul Fields Dba First Choice Foods	Luncheon Potential Humanites Bldg Donors	-	-	-	60	-	60	4	15	101001-74511
2/4/16	3/17/16	Paul Fields Dba First Choice Foods	Coffee With the Preisdent	-	-	60	-	-	60	20	3	606311-74510
2/8/16	3/16/16	Gallatin Chamber of Commerce	Chamber Luncheon	-	-	-	18	-	18	1	18	101001-74482
2/26/16	3/17/16	Paul Fields Dba First Choice Foods	Trustee Breakfast Foundation	-	-	-	8	-	8	1	8	101001-74511
3/1/16	3/17/16	Paul Fields Dba First Choice Foods	Refresments for Poll Workers	58	-	-	-	-	58	10	6	102225-74510
3/4/16	3/17/16	Paul Fields Dba First Choice Foods	Meeting with Plant Operations Staff Regarding Update for Governor's Outsourcing Plan	-	-	41	-	-	41	37	1	302155-74510
3/4/16	3/24/16	Paul Fields Dba First Choice Foods	Cycling Classic Planning Meeting	-	-	-	18	-	18	12	2	101001-74510

Volunteer State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
3/8/16	4/21/16	James S Davis DBA The Smokehouse	Highland Crest Advisory Luncheon Meeting	150	-	-	-	-	150	10	15	102225-74510
3/14/16	4/13/16	Gallatin Chamber of Commerce	Luncheon Meeting	-	-	-	18	-	18	1	18	101001-74482
3/15/16	4/13/16	White House Chamber of Commerce	Chamber Luncheon	-	-	-	12	-	12	1	12	101001-74482
4/6/16	5/5/16	Paul Fields Dba First Choice Foods	Refreshmen Campus Forum	180	-	-	-	-	180	80	2	102225-74510
4/7/16	5/12/16	Hendersonville Chamber of Commerce	Chamber Luncheon	-	-	-	25	-	25	1	25	101001-74482
4/8/16	5/5/16	Paul Fields Dba First Choice Foods	Coffee an Water Provided for Cycling Classic Meeting	-	-	-	18	-	18	10	2	101001-74510
4/20/16	5/19/16	Paul Fields Dba First Choice Foods	Coffee and Water Provided for Leadership Middle Tn	40	-	-	-	-	40	40	1	606311-74510
5/3/16	5/19/16	Paul Fields Dba First Choice Foods	Coffee With the Preisdent	-	-	60	-	-	60	20	3	606311-74510
5/26/16	5/14/16	Travis Roberts	Catering of Food for Cycling Classic	-	-	-	2,406	-	2,406	250	10	101001-74510
6/2/16	5/10/16	Gallatin Chamber of Commerce	Chamber Luncheon Meeting	-	-	-	18	-	18	1	18	101001-74482
6/4/16	5/3/16	Hendersonville Chamber of Commerce	Chamber Luncheon Meeting	-	-	-	20	-	20	1	20	101001-74482
6/14/16	5/14/16	Publix	Refreshments for Cycling Classic	-	-	-	104	-	104	250	0	101001-74510
6/14/16	5/14/16	Dunkin Donuts	Refreshments for Cycling Classic	-	-	-	51	-	51	250	0	101001-74510
6/23/16	6/1/16	Paul Fields Dba First Choice Foods	Lunch Provided for Forward Sumner Board Meeting	-	-	-	195	-	195	17	12	107000-74510
5/27/16	6/30/16	Foxlkand Southern Grill	Trustee Meeting	-	-	-	26	-	26	1	26	101001-74511
Total Business Meals and Hospitality Expenses for the President				\$ 2,570	\$ 180	\$ 1,294	\$ 3,542	\$ -	\$ 7,586			

Volunteer State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/30/15	Rotary Club of Hendersonville	Quarterly Rotary Dues	\$ -	-	-	150	\$ -	150	101001-74481
8/27/15	Dodat	Volstate Deb Sponsor Yard Sign Cycling	-	-	-	25	-	25	101001-74120
10/14/15	Komo Designs	4 GB Red Swivel Flash Drives with VSCC LOGO Imprinted 2 Colors	-	-	501	-	-	501	104150-74510
10/21/15	Komo Designs	1" Cloisonne Hard Enamel VSCC Lapel Pin with Magnetic Back Silver Metal	-	-	1,649	-	-	1,649	104075-74510
11/5/15	Rotary Club Hendersonville	Quarterly Dues for President	-	-	-	150	-	150	101001-74481
11/13/15	Women in Higher Education	Membership	-	-	200	-	-	200	302150-74480
11/13/15	Dicks Sporting Goods	Equipment Games for Employee Fun Fay	-	-	170	-	-	170	104075-74510
12/10/15	Cleveland State Community College	All TN Academic Team Luncheon 2016 Cost Assessment Per Institution	-	-	915	-	-	915	302150-74480
12/17/15	Dodat	Christmas Mailer	-	-	346	-	-	346	502000-74230
12/17/15	Dodat	Christmas Mailer	-	-	502	-	-	502	502000-74120
12/31/15	Volunteer State Postal Charges J0018315		-	173	-	-	-	173	101001-74230
1/12/16	Walmart	Gift Bags for Holiday Lunch VSCC Livingston	-	-	10	-	-	10	104075-74510
2/4/16	Performance Business Forms	Christmas Card Envelopes December 2015	-	100	-	-	-	100	101001-74120
2/4/16	Rotary Club of Hendersonville	Quarterly Dues for President	-	150	-	-	-	150	101001-74481
3/24/16	Punctuation Inc dba Champion System	Deposit for Cycling Shirts Cycling Classic	-	-	-	500	-	500	101001-74510
4/13/16	Route Arrows	Routing Arrows for Cycling Classic	-	-	-	146	-	146	101001-74510
4/21/16	Goodlettsville Chamber of Commerce	Email Blast for Vol State Cycling Event April 2016	-	-	-	90	-	90	101001-74471
4/28/16	Rotary Club of Hendersonville	Quarterly Dues for President	-	-	-	150	-	150	101001-74480
5/5/16	Goodlettsville Chamber of Commerce	Email Blast for Vol State Cycling Event April 2016	-	-	-	90	-	90	101001-74482
5/5/16	Friendly Artic Printing & Design	T-Shirts for Cycling Classic Event	-	-	-	1,962	-	1,962	101001-74510
5/18/16	Karen Waller	Roses for Graduation Event	-	-	20	-	-	20	202600-74510
5/19/16	Tennessee Department of Revenue	Renewal of Registration President's Vehicle	-	-	4	-	-	4	312205-75290
5/19/16	Dodat	Corrugated Signs for Cycling Classic Event	-	-	-	141	-	141	101001-74120
5/19/16	Dodat	Corrugated Signs for Cycling Classic Event	-	-	-	87	-	87	101001-74120
5/26/16	Gallatin Chamber of Commerce	Email Blast for Vol State Cycling Event April 2016	-	-	-	100	-	100	101001-74470
6/1/16	Cindy Stone	Graphic Arts Designs for Cycling Classic Event	-	-	-	244	-	244	101001-74471
7/7/16	Gotta Go Portable Services LLC	Rental of Port a Lets for Cycling Classic	-	-	-	360	-	360	101001-74510
7/21/16	Performance Business Forms	Christmas Card for President's Office	-	460	-	-	-	460	101001-74510
			<u>\$ -</u>	<u>\$ 883</u>	<u>\$ 4,317</u>	<u>\$ 4,195</u>	<u>\$ -</u>	<u>\$ 9,395</u>	

Walters State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2015 to June 30, 2016

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 277,013	\$ -	\$ -	\$ -	\$ -	\$ 277,013
Bonus Payments		1,741	-	-	-	-	1,741
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		-	-	-	-	-	-
Salary, Benefits & Other Payments		<u>293,554</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>293,554</u>
Travel	A	10,613	-	-	-	-	10,613
Business Meals and Hospitality	B	4,411	-	-	2,000	-	6,411
Other Expenses	C	-	-	-	1,000	-	1,000
Total Expenses for the President		<u>308,578</u>	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>311,578</u>
President's Office:							
Salary and Benefits (1.821 FTE)		149,874	-	-	-	-	149,874
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		11,147	-	-	-	-	11,147
		<u>161,021</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>161,021</u>
Total Expenses		<u>\$ 469,599</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,000</u>	<u>\$ -</u>	<u>\$ 472,599</u>

Additional Disclosures:

Bonus Payments – The President was authorized for and received a bonus payment during the period of \$1,741.00.

Housing - The President is provided a Housing Allowance. Housing Allowances are paid by the college and totaled \$10,800 (Organization Code 80805) for the period.

Vehicle - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2012-2013 was \$22,516.50. Costs to maintain the vehicle are paid by the college and totaled \$528.98 (Organization Code 34007) for the period.

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

Walters State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
9/14/15	9/17/15	9/21/15	Jackson, TN	Quarterly TBR Meeting & Community College Presidents Retreat at Jackson State	\$ -	\$ 286	\$ 150	\$ -	\$ 436	\$ -	\$ -	\$ -	\$ -	\$ 436	11000-73110
9/21/15	9/21/15	9/30/15	Nashville, TN	Governor's 2015 Drive to 55 Summit	-	-	-	7	7	-	-	-	-	7	11000-73110
10/12/15	10/14/15	7/22/15	Nashville, TN	62nd Annual Governor's Conference	-	-	-	250	250	-	-	-	-	250	11000-73110
10/12/15	10/14/15	10/26/15	Nashville, TN	Annual Governor's Conference	-	441	148	24	612	-	-	-	-	612	11000-73130
10/22/15	10/22/15	10/30/15	Knoxville, TN	Knoxville Area Urban League Gala	-	-	-	10	10	-	-	-	-	10	11000-73110
10/23/15	10/24/15	10/30/15	Pinehurst, NC	Volleyball - NJCAA Region 10 Tournament	-	90	77	-	167	-	-	-	-	167	11000-73210
11/10/15	11/11/15	11/20/15	Nashville, TN	President's quarterly meeting, Common Data Repository Advisory Committee meeting, 2015 Fall Completion Academy	-	170	89	(209)	50	-	-	-	-	50	11000-73110
11/17/15	11/19/15	12/9/15	Carlisle, PA	Army War College	-	196	122	8	326	-	-	-	-	326	11000-73210
12/5/15	12/8/15	12/16/15	Houston, TX	2015 SACSCOC Annual Conference	500	562	207	706	1,974	-	-	-	-	1,974	11000-73230
12/9/15	12/10/15	12/18/15	Nashville, TN	Quarterly TBR meeting	-	170	77	-	247	-	-	-	-	247	11000-73110
2/2/16	2/2/16	2/5/16	Nashville, TN	President's Quarterly/PTK Luncheon	-	-	-	19	19	-	-	-	-	19	11000-73110
3/1/16	3/4/16	3/31/16	Goodlettsville, TN	TCCAA/NJCAA Region VII Basketball Tournament @ VSCC	-	387	207	-	594	-	-	-	-	594	11000-73110
3/13/16	3/19/16	3/31/16	Lubbock, TX	Women's National Basketball Tournament	-	602	332	-	933	-	-	-	-	933	11000-73110
3/29/16	3/30/16	4/6/16	Franklin, TN	Board Meeting & TBR Quarterly Meeting CSCC hosted	-	163	68	16	247	-	-	-	-	247	11000-73110
5/15/16	5/25/16	6/1/16	Wash City, UT & Plymouth, IN	Lady Senators Softball Tournament in UT & NJCAA Golf Tournament in IN	1,973	925	499	-	3,397	-	-	-	-	3,397	11000-73110
5/8/16	5/12/16	5/26/16	Columbia, TN	Attend Region VII Softball/Baseball Tournament at CSCC	-	418	230	-	647	-	-	-	-	647	11000-73110
6/23/16	6/24/16	6/30/16	Blountville, TN	Bus duties for TBR @ NESCC - Jared Smith	-	-	69	-	69	-	-	-	-	69	11000-73110
6/23/16	6/24/16	6/30/16	Blountville, TN	Bus duties for TBR @ NESCC - Terry Watterson	-	-	69	-	69	-	-	-	-	69	11000-73110
		6/30/16		2016 SACSCOC Annual Conference*	-	-	-	560	560	-	-	-	-	560	11000-73110
Total Travel Expenses for the President					\$ 500	\$ 4,409	\$ 2,271	\$ 1,391	\$ 10,613	\$ -	\$ -	\$ -	\$ -	\$ 10,613	

*registration fee was paid 6/30/16 but travel is not until December 2016 & is for Dr. Miksa.

Walters State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
Various	8/10/15	Walmart	Miscellaneous office supplies & refreshments for visitors to the President's Office	\$ 47	\$ -	\$ -	\$ -	\$ -	\$ 47	Various	Various	11000-74981
Various	9/17/15	Walmart	Miscellaneous office supplies & refreshments for visitors to the President's Office	\$ 10	-	-	-	-	10	Various	Various	11000-74981
Various	9/17/15	Walmart	Miscellaneous office supplies & refreshments for visitors to the President's Office	\$ 44	-	-	-	-	44	Various	Various	11000-74981
10/22/15	7/2/15	Knoxville Area Urban League	Equal Opportunity Awards Gala	\$ -	-	-	2,000	-	2,000	10	\$ 200.00	11050-74981
11/3/15	11/5/15	Megan's Corner Catering & More	Lunch and snacks for institutional briefing with TBR	\$ 267	-	-	-	-	267	20	\$13.35	11000-74981
Various	11/13/15	Walmart	Miscellaneous office supplies & refreshments for visitors to the President's Office	\$ 49	-	-	-	-	49	Various	Various	11000-74981
11/12/15	12/22/15	Megan's Corner Catering & More	Luncheon for guests from Army War College	\$ 114	-	-	-	-	114	12	\$9.50	11000-74981
12/12/15	12/22/15	Walmart	Commencement refreshments for reception for special guests	\$ 231	-	-	-	-	231	20	\$11.55	11000-74981
1/15/16	2/3/16	Megan's Corner Catering & More	Legislative luncheon with TBR and elected officials in service area	\$ 680	-	-	-	-	680	40	\$17.00	11000-74981
2/18/16	2/18/16	Walmart	Miscellaneous office supplies & refreshments for visitors to the President's Office	\$ 46	-	-	-	-	46	Various	Various	11000-74981
2/23/16	2/22/16	Sevierville Chamber of Commerce	Chamber Membership breakfast	\$ 15	-	-	-	-	15	1	\$15.00	11000-74981
3/23/16	3/23/16	Walmart	Miscellaneous office supplies & refreshments for visitors to the President's Office	\$ 58	-	-	-	-	58	Various	Various	11000-74981
4/21/16	4/21/16	Walmart	Miscellaneous office supplies & refreshments for visitors to the President's Office	\$ 20	-	-	-	-	20	Various	Various	11000-74981
5/23/16	5/23/16	Walmart	Miscellaneous office supplies & refreshments for visitors to the President's Office	\$ 95	-	-	-	-	95	Various	Various	11000-74981
5/23/16	5/23/16	Walmart	Miscellaneous office supplies & refreshments for visitors to the President's Office	\$ 51	-	-	-	-	51	Various	Various	11000-74981
5/23/16	5/23/16	Walmart	Miscellaneous office supplies & refreshments for visitors to the President's Office	\$ 10	-	-	-	-	10	Various	Various	11000-74981
5/23/16	5/23/16	Walmart	Miscellaneous office supplies & refreshments for visitors to the President's Office	\$ 24	-	-	-	-	24	Various	Various	11000-74981
5/23/16	5/23/16	Walmart	Miscellaneous office supplies & refreshments for visitors to the President's Office	\$ 56	-	-	-	-	56	Various	Various	11000-74981
6/23/16	6/23/16	Walmart	Miscellaneous office supplies & refreshments for visitors to the President's Office	\$ 49	-	-	-	-	49	Various	Various	11000-74981
6/23/16	6/23/16	Walmart	Miscellaneous office supplies & refreshments for visitors to the President's Office	\$ 146	-	-	-	-	146	Various	Various	11000-74981
6/24/16	6/24/16	Walmart	Miscellaneous office supplies & refreshments for visitors to the President's Office	\$ 108	-	-	-	-	108	Various	Various	11000-74981
6/30/16	6/28/16	Megan's Corner Catering & More	Retirement reception for Dr. McCamey	\$ 2,290	-	-	-	-	2,290	Various	Various	11000-74981
Total Business Meals and Hospitality Expenses for the President				\$ 4,411	\$ -	\$ -	\$ 2,000	\$ -	\$ 6,411			

Walters State Community College
 Schedule C - Other Expenses for the President - Unaudited
 For the Period July 1, 2015 to June 30, 2016

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
1/20/16	HC*Excell	Donation in support of Excellence in Education	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	11050-74981
Total Other Operating Expenses for the President			\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	

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

For the Period July 1, 2015, through June 30, 2016

September 12, 2016

**Tennessee Board of Regents
Audit of the Chancellor’s Expenses
For the Period July 1, 2015 through June 30, 2016**

Table of Contents

Letter of Transmittal

Executive Summary 1-2

Exhibits:

Schedule A – Travel.....3

Schedule B – Business Meals & Hospitality4

Schedule C – Other5



September 19, 2016

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

Dear Chairman Griscom:

Enclosed is the internal audit report of the expenses of the Office of the Chancellor for Tennessee Board of Regents for the fiscal year July 1, 2015 to June 30, 2016, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of, or for the benefit of the chancellor, regardless of the funding source.

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

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

Sincerely,

A handwritten signature in blue ink that reads "Suzanne L. Walker".

Suzanne L. Walker
Director of Internal Audit
Pellissippi State Community College

CC: Chancellor
Vice Chancellor for Business and Finance
Chief Audit Executive

**Tennessee Board of Regents
Audit of Chancellor's Expenses
For the Fiscal Year July 1, 2015 – June 30, 2016**

Chancellor	David Gregory (2/2016 - 6/2016) John Morgan (7/2015 - 1/2016)	Internal Auditor	Suzanne L. Walker, Pellissippi State Community College																																																																																											
Objectives	To comply with Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents (TBR) Policy 4:03:03:60 by performing an internal financial audit of the Office of the Chancellor for the fiscal year July 1, 2015 to June 30, 2016; to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of, or for the benefit of the chancellor, regardless of the funding source.																																																																																													
Scope	The audit included all accounts under the direct budgetary control of the chancellor, whether funded by board funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors, and included tests of the accounting records and such other auditing procedures considered necessary.																																																																																													
Analysis	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the chancellor, and (2) salary and benefits and any other operating expenses for the chancellor's office during the fiscal year ended June 30, 2016:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: right;">Institutional</th> <th style="text-align: right;">Foundation</th> <th style="text-align: right;">External</th> <th style="text-align: right;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5">Chancellor:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$442,031</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$442,031</td> </tr> <tr> <td>Bonus Payments</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$9,083</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$9,083</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Other Allowances</td> <td style="text-align: right;">\$800</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$800</td> </tr> <tr> <td>Salary, Benefits & Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$451,914</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$451,914</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$10,129</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$21</td> <td style="text-align: right;">\$10,150</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$4,944</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,944</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$1,437</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$1,437</td> </tr> <tr> <td colspan="5">Chancellor's Office:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$385,333</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$385,333</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$15,795</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$15,795</td> </tr> <tr> <td>Business Meals and Hospitality</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$60,929</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$60,929</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$930,481</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$00</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$21</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$930,502</td> </tr> </tbody> </table>					Institutional	Foundation	External	Total	Chancellor:					Salary and Benefits	\$442,031	\$00	\$00	\$442,031	Bonus Payments	\$00	\$00	\$00	\$00	Discretionary Allowance	\$9,083	\$00	\$00	\$9,083	Housing Allowance	\$00	\$00	\$00	\$00	Vehicle Allowance	\$00	\$00	\$00	\$00	Other Allowances	\$800	\$00	\$00	\$800	Salary, Benefits & Other Payments	\$451,914	\$00	\$00	\$451,914	Travel (Schedule A)	\$10,129	\$00	\$21	\$10,150	Business Meals and Hospitality (Schedule B)	\$4,944	\$00	\$00	\$4,944	Other Expenses (Schedule C)	\$1,437	\$00	\$00	\$1,437	Chancellor's Office:					Salary and Benefits	\$385,333	\$00	\$00	\$385,333	Travel	\$15,795	\$00	\$00	\$15,795	Business Meals and Hospitality	\$00	\$00	\$00	\$00	Other Expenses	\$60,929	\$00	\$00	\$60,929	Total Expenses	\$930,481	\$00	\$21	\$930,502
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	<p>Additional Disclosures:</p> <p>Discretionary Allowance – The Chancellor was provided a discretionary spending allowance of \$1,000 per month until January 31, 2016, and thereafter was paid \$466.66 per month. Use of the allowance was not included in tests performed during the audit because the Chancellor elected for it to be paid as taxable income.</p> <p>Other Allowances – The Chancellor was provided a cellphone stipend of \$50 per month until January 31, 2016, and thereafter was paid \$90 per month. These amounts were also paid as taxable income.</p> <p>Vehicle – The chancellor was provided the use of a vehicle. The purchase cost of the vehicle in fiscal year 2012 was \$27,664. Vehicle maintenance and operating costs, totaling \$2,261.74 for the period, were recorded in other expense. Any personal use value of the vehicle is reported to the chancellor as taxable income.</p> <p>TBR Meeting Expenses – The TBR central office was responsible for two quarterly meetings of the Tennessee Board of Regents during the fiscal year which ended June 30, 2014. The expense amounts totaled \$7,364.45 for the December 2015 meeting, and \$6,340.49 for the March 2016 meeting. These expenses were not recorded in the Chancellor’s Office account and, therefore, are not included in the scope of the review.</p> <p>External Sources – This report includes the cost of items provided, paid, or reimbursed by external sources for the benefit of the Chancellor. In instances when the values of these items are not available, other relevant details are provided on the applicable supplemental schedule.</p>		
Questioned Costs	None	Recoveries	N/A
Conclusion	<p>The objectives of the audit of the expenses of the Office of the Chancellor for the Tennessee Board of Regents for the fiscal year July 1, 2015 through June 30, 2016 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports, or deficiencies in internal controls except as discussed with management during fieldwork. The omission of one registration fee from travel schedule and the inclusion of air fare not directly related to chancellor on the travel schedule appeared to be an oversight by finance office personnel. The travel schedule was corrected by TBR personnel prior to completion of the audit and transmittal to the state, so a finding is not considered warranted.</p> <p>The supplemental schedules included with this report fairly represent the expenses of the chancellor’s office.</p>		
Restriction on Use of Report	<p><i>This report is intended solely for the internal use of the Tennessee Board of Regents. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit, Pellissippi State Office of Internal Audit, and handled in accordance with board and college policies.</i></p>		

Schedule A

Tennessee Board of Regents
 Schedule A - Travel Expenses for the Chancellor
 For the Period July 1, 2015 to June 30, 2016

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	Chancellor's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
7/5/15	7/11/15	7/27/15	Albuquerque, NM	National Association of System Heads (NASH)/SHEEO joint meeting	\$ 769	\$ 434	\$ 366	\$ 705	\$ 2,263	\$ -	\$ -	\$ -	\$ -	\$ 2,263	100-73200
4/1/15	3/31/16		Nashville	downtown parking - various meetings				7.00	7.00					7.00	100-73100
2/6/15	2/6/15	8/27/15	Knoxville	PSTCC events, tours, and award presentation	613	-	-	-	613	-	-	-	-	613	100-73800
9/15/15	9/17/15	10/8/15	Jackson	TBR board meeting		174			174					174	100-73100
10/22/15	10/22/15	2/24/16	Memphis	Symposium for Community and Higher Education Leadership	910				910					910	100-73100
10/28/15	11/2/15	11/13/15	New York, Washington	SUNY conference and AGB Council of Presidents	433	1,354	326	501	2,613					2,613	100-73205
11/3/15	11/3/15	3/7/16	Morristown	Institutional briefings	201				201					201	100-73100
11/14/15	11/15/15	11/30/15	Indianapolis, IN	NASH annual meeting and board meeting		198	81	49	328					328	100-73205
12/1/15	12/1/15		Chicago, IL	CCA Board of Directors meeting									21	21	(a)
12/16/15	12/17/15	1/5/16	Jackson	Institutional briefings		93	38		131					131	100-73100
1/5/16	1/5/16	4/15/16	Oneda	Legislative event	331				331					331	100-73900
3/16/16	3/23/16	3/30/16	Morristown/Knoxville	WSCC president search		104	78		182					182	100-73100
4/17/16	4/19/16	4/28/16	Washington DC	NASH meeting & AGE national conference	606	673	173	925	2,376					2,376	100-73205
Total Travel Expenses for the Chancellor					\$ 3,862	\$ 3,030	\$ 1,061	\$ 2,157	\$ 10,129	\$ -	\$ -	\$ -	\$ 21	\$ 10,150	

(a) CCA paid the airline cost directly; the amount is not available. The amount shown is CCA's reimbursement for parking.

Expenses incurred July 1, 2015 - January 31, 2016 are for Chancellor John Morgan who retired January 31, 2016. Expenses incurred after January 31, 2016 are for Acting Chancellor David Gregory.

Schedule B

Tennessee Board of Regents
 Schedule B - Business Meals & Hospitality Expenses for the Chancellor
 For the Period July 1, 2015 to June 30, 2016

Event Date	Date Paid	Payee	Description of Event	Chancellor's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
8/18/15	9/9/15	Sodexo	Presidents' meeting	\$ 307	\$ -	\$ -	\$ -	\$ -	\$ 307	48	\$ 6.40	100-74550
10/26/15	11/16/15	Sodexo	Public Relations & Communications committee annual meeting	\$ 754					\$ 754	26	\$ 26.93	100-74550
11/10/15	12/2/15	Sodexo	Presidents' meeting	\$ 318					\$ 318	32	\$ 9.93	100-74550
11/10/15	12/2/15	Sodexo	CDR Luncheon	\$ 186					\$ 186	10	\$ 18.65	100-74550
11/9/15	12/2/15	Sodexo	Institutional briefing	\$ 98					\$ 98	17	\$ 5.77	100-74550
11/12/15	12/2/15	Sodexo	Institutional briefing	\$ 147					\$ 147	25	\$ 5.88	100-74550
11/17/15	12/2/15	Sodexo	Institutional briefing	\$ 262					\$ 262	24	\$ 10.91	100-74550
12/9/15	12/22/15	Sodexo	Institutional briefing	\$ 311					\$ 311	18	\$ 17.26	100-74550
12/10/15	1/7/16	Sodexo	Institutional briefings	\$ 243					\$ 243	22	\$ 11.03	100-74550
12/15/15	1/7/16	Sodexo	Institutional briefings	\$ 274					\$ 274	29	\$ 9.45	100-74550
1/20/16	1/28/16	Sodexo	Breakfast & lunch meetings with delegation of higher education officials from India	\$ 326					\$ 326	14	\$ 23.25	100-74550
2/2/16	2/29/16	Sodexo	Presidents' meeting	\$ 349					\$ 349	31	\$ 11.24	100-74550
3/4/16	3/28/16	Sodexo	Security task force meeting	\$ 111					\$ 111	17	\$ 6.52	100-74550
4/1/16	4/15/16	Sodexo	Security task force meeting	\$ 100					\$ 100	15	\$ 6.68	100-74550
4/13/16	5/2/16	Sodexo	Security task force meeting	\$ 105					\$ 105	18	\$ 5.83	100-74550
4/29/16	5/20/16	Sodexo	Security task force meeting	\$ 154					\$ 154	17	\$ 9.09	100-74550
5/13/16	6/27/16	Goodybag	Security task force meeting	\$ 221					\$ 221	18	\$ 12.27	100-74550
5/17/16	6/28/16	Sodexo	Skills Panel lunch meeting	\$ 603					\$ 603	17	\$ 35.49	100-74550
6/2/16	6/28/16	Sodexo	Skills Panel meeting	\$ 75					\$ 75	10	\$ 7.50	100-74550
Total Business Meals and Hospitality Expenses for the Chancellor				\$ 4,944	\$ -	\$ -	\$ -	\$ -	\$ 4,944			

Expenses incurred July 1, 2015 - January 31, 2016 are for Chancellor John Morgan who retired January 31, 2016. Expenses incurred after January 31, 2016 are for Acting Chancellor David Gregory.

Tennessee Board of Regents
 Schedule C - Other Expenses for the Chancellor
 For the Period July 1, 2015 to June 30, 2016

Date Paid	Payee	Description	Chancellor's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
8/11/15	Staples	computer	\$ 1,437	\$ -	\$ -	\$ -	\$ -	\$ 1,437	100-74510
Total Other Operating Expenses for the Chancellor			\$ 1,437	\$ -	\$ -	\$ -	\$ -	\$ 1,437	

Expenses incurred July 1, 2015 - January 31, 2016 are for Chancellor John Morgan who retired January 31, 2016. Expenses incurred after January 31, 2016 are for Acting Chancellor David Gregory.



TENNESSEE BOARD OF REGENTS

MEETING:	Committee on Audit
SUBJECT:	Review of Revisions to Fiscal Year 2016 Internal Audit Plans
DATE:	November 15, 2016
PRESENTER:	Tammy Birchett
ACTION REQUIRED:	Voice Vote
STAFF'S RECOMMENDATION:	Approval

BACKGROUND INFORMATION:

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

A summary of significant revisions to the plans from July 2015 through April 2016 is attached, followed by the plan for each of the audit offices listed below. A revised plan for Nashville State Community College is not included because the internal audit position is currently vacant.

Austin Peay State University
East Tennessee State University
Middle Tennessee State University
Tennessee State University
Tennessee Tech University
University of Memphis
Chattanooga State Community College
Cleveland State Community College
Columbia State Community College
Dyersburg State Community College
Jackson State Community College
Motlow 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 Board of Regents
System-wide Internal Audit
Information Systems
TCATs
Investigations

**Tennessee Board of Regents
Summary of Significant Revisions
Fiscal Year 2017 Audit Plans**

Overview of Significant Revisions: Below are revisions to the audit plans created in July 2016, reflecting changes which occurred through September 2016. Changes in audit priorities and audit staffing over a period of time result in most revisions to audit plans. Investigations and special projects occur and sometimes replace risk-based or other planned audits. However, budgets may also be increased or decreased depending on circumstances encountered during an audit and the time needed to achieve the audit objectives. Staff resources were below normal because of vacancies in the director position for one institution and the system-wide office during this period.

Institution	Significant Revisions to Audit Plans Since July 1, 2016
APSU	Two internal audits and a consulting project were added, and four investigations occurred. Budgets were decreased for several engagements after additional analysis.
ETSU	Two risk-based audits were removed due to the addition of seven investigations.
MTSU	One investigation was added and the budget for unscheduled investigations was decreased accordingly. Hours were increased for follow-up in both state and campus prior audits.
TSU	The Director's position became vacant on October 1, 2016. The plan has been adjusted accordingly.
TTU	Three investigations were added resulting in a reduction of hours scheduled for unplanned investigations. Budgeted hours for the APSU President's Expense audit were increased.
UOM	Additional time was required to complete one audit. Several audits had hours adjusted higher or lower after additional analysis. Two investigations were added and the budgeted hours for unplanned investigations decreased accordingly.
ChSCC	The part-time auditor position became vacant on August 5, 2016. An audit was added due to an investigation, replacing an audit on the original plan.
JSCC	The director has announced her plan to retire November 23, 2016. No adjustments have been made to the original plan as of this date.
NaSCC	The Director of Internal Audit position has been vacant since August 2015. The plan has not been revised since that time.
NeSCC	An investigation was opened and one audit was postponed.
RSCC	Additional hours were budgeted to complete the CCTA FY2016 audit.
TBR System-wide Internal Audit	The Director's position remained open until October 1, 2016. No adjustments have been made to the original plan as of this date.
TBR TCAT Audit	Budgeted hours were reduced to process Risk Assessments because the Director's position was vacant. Audit Program Development was added.
TBR System-wide Investigations	Additional administrative hours this quarter due to staff vacancies and agency move to new headquarters, which caused delays in investigative work.

The following institutions have not had significant revisions during this fiscal year:

- Cleveland State Community College
- Columbia State Community College
- Dyersburg State Community College
- Motlow State Community College
- Pellissippi State Community College
- Southwest Tennessee Community College
- Volunteer State Community College
- Walters State Community College
- TBR System-wide, Information Systems

**Austin Peay State University
Internal Audit Plan
Fiscal Year Ended June 30, 2017
Revised October 2016**

Ranking	Type	Area	Audit	Revised to Original				Planned to Actual			Estimated Audit Start Date	Completion Date	Current Status	
				Original Plan	Revised Plan	Change in Hours	Change in Percent	Actual	Hours	Percentage				
Required by Statute	R	FM	MTSU President Expenses Audit FY2016	150.0	99.8	-50.3	-33.5%	Fn 2	74.5	25.3	25.3%	September 2016	Sept 2016	Completed
Required by State Audit	R	FM	State Audit Follow up	75.0	75.0	0.0	0.0%		0.0	75.0	100.0%	May 2017		Scheduled
Required by Conference	R	AT	OVC Special Assistance Fund 2016	112.5	112.5	0.0	0.0%		107.0	5.5	4.9%	June 2016	August 2016	Completed
	I	IA	APSU 16-04	18.7	7.5	-11.2	-59.9%	Fn 2	7.0	0.5	6.7%	June 2016	July 2016	Completed
	I	FM	APSU 17-01	0.0	2.0	2.0	NA		2.0	0.0	1.2%	July 2016	August 2016	Completed
	I	IA	APSU 17-02	0.0	52.5	52.5	NA		51.5	1.0	1.9%	August 2016	Sept 2016	Completed
	I	IA	APSU 17-03	0.0	24.8	24.8	NA		22.5	2.3	9.1%	August 2016	Sept 2016	Completed
	I	FM	APSU 17-04	0.0	37.5	37.5	NA		0.0	37.5	100.0%	October 2016		Scheduled
	I	IS	Unscheduled Investigations	150.0	150.0	0.0	0.0%		0.0	150.0	100.0%	July 2016		Scheduled
	F	IS	Follow up	150.0	150.0	0.0	0.0%		55.0	95.0	63.3%	June 2016		In Progress
	C	IS	General Consultation	150.0	75.0	-75.0	-50.0%	Fn 3	32.5	42.5	56.7%	July 2016		In Progress
	S	IS	FOCUS Transition Taskforce	184.5	184.5	0.0	0.0%		43	141.5	76.7%	July 2016		In Progress
	S	IA	Study Abroad	55.8	56.3	0.5	0.8%		20.5	35.8	63.6%	April 2016	August 2016	Completed
	S	AX	Camps and Individual Instruction	100.0	99.8	-0.3	-0.3%		108.0	-8.3	-8.3%	June 2016	Sept 2016	Completed
	S	SS	Texts for Vets	0.0	22.0	22.0	NA		0.0	22.0	100.0%	November 2016		Scheduled
	C	FM	Grants Consulting	0.0	75.0	75.0	NA	Fn 3	79.0	-4.0	-5.3%	September 2016	Sept 2016	Completed
	S	IA	PELPS and Honors - MTR	112.5	75.0	-37.5	-33.3%	Fn 2	6.0	69.0	92.0%	October 2016		Scheduled
	S	FM	Department of Music - Expense Transfers	100.0	97.5	-2.5	-2.5%		0.0	97.5	100.0%	October 2016		Scheduled
	M	IS	Risk Assessment Revisited	112.5	112.5	0.0	0.0%		0.0	112.5	100.0%	December 2016		Scheduled
4	A	PP	Emergency Preparedness	200.0	198.8	-1.3	-0.6%		0.0	198.8	100.0%	November 2016		Scheduled
3.7	A	FM	Bad Debt Expense	0.0	112.5	112.5	NA	Fn 1	1.0	111.5	99.1%	December 2016		Scheduled
3.5	A	FM	Cash Receipting	150.0	150.0	0.0	0.0%		0.0	150.0	100.0%	February 2017		Scheduled
3.3	A	FM	Payroll - Fictitious Employees	120.0	150.0	30.0	25.0%		0.0	150.0	100.0%	March 2017		Scheduled
3.2	A	FM	Wire Transfers	112.5	112.5	0.0	0.0%		0.0	112.5	100.0%	April 2017		Scheduled
3.2	A	FM	Contracts and Procurement Services	0.0	150.0	150.0	NA	Fn 1	0.0	150.0	100.0%	April 2017		Scheduled
Total Planned Audit Hours:				2054.0	2382.8	328.8			609.5	1773.3				

Estimated Hours Available For Audits = 2,055

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 - After analyzing the audit plan and available resources, this audit was added to the audit plan

Fn 2 - This budget was reduced or increased based on how the review was progressing.

Fn 3 - This consulting engagement was added to the plan, separate from general consulting, since a significant number of hours would be allocated to the the engagement.

**East Tennessee State University
Internal Audit Plan
Fiscal Year Ended June 30, 2017
Revised October 2016**

Ranking	Type	Area	Audit	Revised to Original				Planned to Actual			Estimated Audit Start Date	Completion Date	Current Status
				Original Plan	Revised Plan	Change in Hours	Change in Percent	Actual	Hours	Percentage			
5.0	A	AT	NCAA Compliance FY 2016	28.5	28.5	0.0	0%	17.5	11.0	39%	Apr 2015	Jul 2016	Completed
5.0	A	AT	Athletic Ticket Office	249.8	399.8	150.0	60%	262.8	137.0	34%	Jul 2016		In Progress
5.0	A	FM	WETS FM	200.3	200.3	0.0	0%	3.0	197.3	99%	Sep 2016		In Progress
5.0	A	FM	Cash Counts and Inventory	39.8	39.8	0.0	0%		39.8	100%	Jun 2017		Scheduled
5.0	A	FM	Bursars Office	137.3	171.8	34.5	25%	41.0	130.8	76%	Apr 2016		In Progress
5.0	A	FM	Misc Course Fees	90.0	90.0	0.0	0%	37.3	52.7	59%	Mar 2016	Aug 2016	Completed
5.0	A	IA	College of Nursing Clinics	400.0	80.3	-319.7	-80%		80.3	100%	Nov 2016		In Progress
5.0	A	IA	Johnson City Community Health Cd	160.0	200.3	40.2	25%		200.3	100%	Mar 2017		Scheduled
5.0	A	IS	Timekeeping FY 2016	20.0	20.3	0.2	1%	23.5	-3.3	-16%	Oct 2015	Jul 2016	Completed
5.0	A	IS	Timekeeping FY 2017	150.0	150.0	0.0	0%	100.0	50.0	33%	Jul 2016		In Progress
5.0	A	IT	NACHA Web Transactions Data Security FY 2016	125.3	178.5	53.3	43%	95.0	83.5	47%	May 2016		In Progress
5.0	A	IT	NACHA Web Transactions Data Security FY 2017	166.5	166.5	0.0	0%		166.5	100%	May 2017		Scheduled
5.0	A	IT	Web Application Security	63.0	132.0	69.0	110%	110.0	22.0	17%	Jun 2015		In Progress
5.0	A	IT	Third Party Servers FY 2017	150.0	150.0	0.0	0%	69.5	80.5	54%	Sep 2016		In Progress
5.0	C	IS	General Consulting	75.0	75.0	0.0	0%	0.5	74.5	99%	Jul 2016		In Progress
5.0	C	IT	IT Consulting	99.8	99.8	0.0	0%	24.0	75.8	76%	Jul 2016		In Progress
5.0	F	FM	FU-State Audit Follow-up	20.3	20.3	0.0	0%		20.3	100%	Mar 2017		Scheduled
5.0	F	FM	FU-Access and Diversity Funds	16.5	16.5	0.0	0%		16.5	100%	Jun 2017		Scheduled
5.0	F	IA	INV1505-FU-Art and Design	12.5	31.5	19.0	152%	9.5	22.0	70%	Apr 2016	Aug 2016	Completed
5.0	F	IA	FU-Study Abroad	75.0	75.0	0.0	0%		75.0	100%	Jan 2017		Scheduled
5.0	F	IS	FU-Behavioral Health & Wellness Clinic	50.3	50.3	0.0	0%		50.3	100%	Oct 2016		Scheduled
5.0	F	IT	FU-PCI Compliance Readiness	50.3	50.3	0.0	0%	2.0	48.3	96%	Sep 2016		In Progress
5.0	F	IT	FU-ITS Policies and Procedures Review	50.3	50.3	0.0	0%		50.3	100%	Aug 2016		Scheduled
5.0	F	PP	INV1504-FU-Facilities VA Campus Custodial Staff	24.8	24.8	0.0	0%	5.5	19.3	78%	Jul 2016	Aug 2016	Completed
5.0	F	SS	FU-Student Health Billing Practices	60.0	93.8	33.8	56%	14.5	79.3	85%	Apr 2016		In Progress
5.0	F	SS	FU-Financial Aid Administration	50.3	50.3	0.0	0%	16.0	34.3	68%	Aug 2016	Aug 2016	Completed
5.0	I	FM	Unscheduled Investigations	150.0	0.0	-150.0	-100%	FN1	0.0	NA	Jul 2016	NA	Removed
5.0	I	FM	INV1608	50.0	66.8	16.8	34%	28.5	38.3	57%	May 2016		In Progress
5.0	I	FM	INV1609	25.0	24.8	-0.2	-1%	17.5	7.3	29%	Jul 2016	Aug 2016	Completed
5.0	I	SS	INV1605	6.0	6.0	0.0	0%	7.0	-1.0	-17%	Dec 2015	Jul 2016	Completed
5.0	I	SS	INV1701	0.0	50.3	50.3	NA	17.0	33.3	66%	Aug 2016		In Progress
5.0	I	IA	INV1702	0.0	249.8	249.8	NA	21.0	228.8	92%	Aug 2016		In Progress
5.0	I	IA	INV1703	0.0	275.3	275.3	NA	206.0	69.3	25%	Sep 2016		In Progress
5.0	I	IA	INV1704	0.0	200.3	200.3	NA		200.3	100%	Oct 2016		Scheduled
5.0	I	PP	INV1705	0.0	99.8	99.8	NA	23.3	76.5	77%	Oct 2016		In Progress
5.0	I	IA	INV1706	0.0	24.8	24.8	NA		24.8	100%	Oct 2016		Scheduled
5.0	I	IA	INV1707	0.0	99.8	99.8	NA		99.8	100%	Oct 2016		Scheduled
5.0	M	FM	Management Risk Assessments	39.8	39.8	0.0	0%		39.8	100%	May 2017		Scheduled
5.0	P	IS	Electronic Workpapers	75.0	75.0	0.0	0%	25.0	50.0	67%	Jul 2016		In Progress
5.0	P	IS	ARGOS Report Writing	75.0	75.0	0.0	0%		75.0	100%	Jul 2016		Scheduled
4.6	A	IT	IT General Controls	300.0	300.0	0.0	0%		300.0	100%	Jan 2017		Scheduled
4.5	A	IS	Additional Earnings	275.3	91.5	-183.8	-67%		91.5	100%	Jan 2017		Scheduled
4.4	A	AX	Housing	225.0	0.0	-225.0	-100%	FN1	0.0	NA	Nov 2016	NA	Removed
4.4	A	FM	Agency Accounts	225.0	225.0	0.0	0%	33.5	191.5	85%	Aug 2016		In Progress
4.4	A	IS	Hiring	275.3	275.3	0.0	0%		275.3	100%	Feb 2017		Scheduled
4.4	A	SS	Title IV/Clery Act	275.3	275.3	0.0	0%		275.3	100%	Nov 2016		Scheduled
4.2	A	AT	NCAA Compliance FY 2017	75.0	75.0	0.0	0%		75.0	100%	Jun 2017		Scheduled

Total Planned Audit Hours: 4636.5 5174.3 537.8 1210.4 3963.9
 Estimate Available Audit Hours = 4636.5

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

Status:

- Scheduled
- In Progress
- Completed
- Removed

FN 1 - Audit removed due to fraud, waste, and abuse allegations received.

Middle Tennessee State University
Internal Audit Plan
Fiscal Year Ended June 30, 2017
Revised October 2016

Ranking	Type	Area	Audit	Revised to Original				Planned to Actual			Estimated Audit Start Date	Completion Date	Current Status
				Original Plan	Revised Plan	Change in Hours	Change in Percent	Actual	Hours	Percentage			
5.0	C	FM	Assisting President Expenses	90.0	90.0	0.0	0%	49.5	40.5	45%	Jul 2016		In Progress
5.0	M	IS	MRA-Spring 2016	45.0	45.0	0.0	0%		45.0	100%	Jul 2016		Scheduled
5.0	P	IS	Internal Peer Review FY2016	40.0	39.8	-0.2	-1%	18.0	21.8	55%	Jul 2016	Aug 2016	Completed
5.0	R	FM	FU-State Audit FY2016	120.0	230.3	110.3	92%	5.0	225.3	98%	Jul 2016		In Progress
5.0	S	FM	Inventories FY2016	150.0	150.0	0.0	0%	171.5	-21.5	-14%	Jul 2016		In Progress
5.0	S	FM	Inventories FY2017	60.0	60.0	0.0	0%		60.0	100%	Apr 2017		Scheduled
5.0	S	RS	Confucius Institute	75.0	75.0	0.0	0%	11.0	64.0	85%	Jul 2016		In Progress
4.3	A	RS	Research Services Procedural Review	225.0	225.0	0.0	0%		225.0	100%	Jul 2016		Scheduled
4.2	A	SS	Financial Aid Procedural Review	225.0	225.0	0.0	0%		225.0	100%	Jan 2017		Scheduled
4.1	A	IS	Emergency Preparedness	225.0	225.0	0.0	0%		225.0	100%	Jul 2016		Scheduled
4.0	C	IS	Consulting-General and Research	225.0	225.0	0.0	0%	31.5	193.5	86%	Jul 2016		In Progress
4.0	I	IA	INV1504	60.0	60.0	0.0	0%		60.0	100%	Jul 2016		In Progress
4.0	I	IA	INV1506	45.0	45.0	0.0	0%	23.0	22.0	49%	Jul 2016	Jul 2016	Completed
4.0	I	IA	INV1604	450.0	450.0	0.0	0%	317.5	132.5	29%	Jul 2016		In Progress
4.0	I	IS	INV1501	60.0	60.0	0.0	0%		60.0	100%	Jul 2016		In Progress
4.0	I	IS	INV1502	60.0	60.0	0.0	0%		60.0	100%	Jul 2016		In Progress
4.0	I	IS	Unplanned Investigations	300.0	240.0	-60.0	-20%		240.0	100%	Jul 2016		Scheduled
4.0	I	SS	INV1402	60.0	60.0	0.0	0%		60.0	100%	Jul 2016		In Progress
4.0	I	SS	INV1601	45.0	45.0	0.0	0%		45.0	100%	Jul 2016		In Progress
4.0	I	SS	INV1602	300.0	300.0	0.0	0%	260.0	40.0	13%	Jul 2016		In Progress
4.0	I	IA	INV1701	0.0	60.0	60.0	NA		60.0	100%	Jul 2016		Scheduled
4.0	P	IS	Project-FOCUS	375.0	375.0	0.0	0%	90.0	285.0	76%	Jul 2016		In Progress
4.0	R	AT	Football Attendance 2016	255.0	255.0	0.0	0%	29.0	226.0	89%	Nov 2016		In Progress
4.0	S	FM	Cash Counts FY2016	75.0	75.0	0.0	0%	60.5	14.5	19%	Jul 2016		In Progress
4.0	S	FM	Cash Counts FY2017	60.0	60.0	0.0	0%		60.0	100%	Apr 2017		Scheduled
4.0	F	FM	Follow-up Reviews as Needed	0.0	120.0	120.0	NA		120.0	100%	Jul 2016		Scheduled
3.9	A	FM	Food Services Commissions	225.0	225.0	0.0	0%		225.0	100%	Jul 2016		Scheduled
3.8	A	IS	Blue Print Solutions	225.0	225.0	0.0	0%		225.0	100%	Jul 2016		Scheduled

Total Planned Audit Hours: 4075.0 4305.0 230.0 1066.5 3238.5

Estimated Available Hours For Audits = 4785

Audit Types:

R - Required
A - Risk-Based (Assessed)
S - Special Request
I - Investigation
P - Project (Ongoing or Recurring)
M - Management's Risk Assessment
C - Consultation
F - Follow-up Review
O - Other

Functional Areas:

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

Status:

Scheduled
In Progress
Completed
Removed

Tennessee State University
Internal Audit Plan
Fiscal Year Ended June 30, 2017
Revised October 2016

Ranking	Type	Area	Audit	Revised to Original				Planned to Actual			Estimated Audit Start Date	Completion Date	Current Status
				Original Plan	Revised Plan	Change in Hours	Change in Percent	Actual	Hours	Percentage			
5.0	A	AT	OVC SAF-FY2016	150.0	150.0	0.0	0%	35.0	115.0	77%	Jul 2016	Aug 2016	Completed
5.0	A	FM	FY 2017 Cash Counts	22.5	22.5	0.0	0%		22.5	100%	Jun 2017		Scheduled
5.0	C	FM	General Consultation 2016	262.5	262.5	0.0	0%	39.5	223.0	85%	Jul 2016		In Progress
5.0	I	FM	INV 15-06	262.5	262.5	0.0	0%	17.0	245.5	94%	Oct 2016		In Progress
5.0	I	RS	INV 16-03	90.0	90.0	0.0	0%	27.5	62.5	69%	Jul 2016	Sep 2016	Completed
5.0	I	SS	INV 16-01	187.5	187.5	0.0	0%		187.5	100%	Sep 2016		In Progress
5.0	M	IS	Management's Risk Assessment	75.0	6.0	-69.0	-92%		6.0	100%	Jul 2016		In Progress
5.0	R	IS	2017 Quality Assurance Review	90.0	7.5	-82.5	-92%		7.5	100%	Jul 2016		Scheduled
4.7	P	SS	Special Projects 2016	187.5	187.5	0.0	0%	406.0	-218.5	-117%	Feb 2017		In Progress
4.6	A	IS	Evidence Room 2016	165.0	0.0	-165.0	-100%	FN1	0.0	NA	Jan 2017		Removed
4.0	F	FM	State Audit Follow Up for FY2015	187.5	187.5	0.0	0%	7.5	180.0	96%	Oct 2016		In Progress
4.0	I	IS	2017 Unplanned Investigations	275.0	262.5	-12.5	-5%	0.0	262.5	100%	Aug 2016		In Progress
4.0	I	IS	INV 15-05	0.0	12.5	12.5	NA	12.5	0.0	0%	Jul 2016	Sep 2016	Completed
4.0	P	IS	MKI Software	75.0	75.0	0.0	0%	29.5	45.5	61%	Jul 2016		In Progress
4.0	R	FM	2016 President's Expense	150.0	150.0	0.0	0%	63.5	86.5	58%	Aug 2016	Oct 2016	Completed
Total Planned Audit Hours:				2180.0	1863.5	-316.5		638.0	1225.5				

Estimate Available Audit Hours = 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

Status:

Scheduled
In Progress
Completed
Removed

FN1 - Director's position is currently vacant as of October 1, 2016. Plan adjusted accordingly.

Tennessee Tech University
Internal Audit Plan
Fiscal Year Ended June 30, 2017
Revised October 2016

Ranking	Type	Area	Audit	Revised to Original				Planned to Actual			Estimated Audit Start Date	Completion Date	Current Status
				Original Plan	Revised Plan	Change in Hours	Change in Percent	Actual	Hours	Percentage			
3.9	A	FM	Maintenance Tuition & Related Fees 2015-16	240.0	240.0	0.0	0%		240.0	100%	Jan 2017		Scheduled
4.0	A	IS	Title IX Compliance	300.0	300.0	0.0	0%	37.8	262.2	87%	Aug 2016		In Progress
5.0	A	AT	Student Assistance Funds 2015-16	60.0	60.0	0.0	0%	60.0	0.0	0%	Jul 2016	Aug 2016	Completed
5.0	A	FM	Procard Review 2016-17	660.0	660.0	0.0	0%	290.7	369.3	56%	Jul 2016		In Progress
5.0	A	FM	Inventory Observations 6-30-16	37.5	37.5	0.0	0%	10.5	27.0	72%	Jul 2016	Jul 2016	Completed
5.0	A	FM	Inventory Observations 6-30-17	120.0	120.0	0.0	0%	24.0	96.0	80%	Apr 2017		Scheduled
5.0	A	FM	TTU - Membership Review 2016-17	105.0	105.0	0.0	0%		105.0	100%	Oct 2016		Scheduled
5.0	A	IS	Clery Act Compliance	300.0	300.0	0.0	0%	29.5	270.5	90%	Jul 2016		In Progress
5.0	A	PP	TTU - Key Inventory Review 2016-17	195.0	195.0	0.0	0%		195.0	100%	Feb 2017		Scheduled
5.0	A	RS	Sponsored Program Reviews 2016-17	195.0	195.0	0.0	0%	45.0	150.0	77%	Jul 2016		In Progress
5.0	C	IS	General Consultation 2017	60.0	60.0	0.0	0%	6.5	53.5	89%	Jul 2016		In Progress
5.0	C	IS	FOCUS Transition Consultation	120.0	120.0	0.0	0%	33.5	86.5	72%	Jul 2016		In Progress
5.0	F	FM	Follow up to State Audit 2015-16	60.0	60.0	0.0	0%	2.0	58.0	97%	Dec 2016		Scheduled
5.0	F	IS	Follow Ups to Internal Audits 2016-17	60.0	60.0	0.0	0%	38.5	21.5	36%	Jul 2016		In Progress
5.0	I	PP	INV 17-01	0.0	30.0	30.0	NA	31.0	-1.0	-3%	Sep 2016	Sep 2016	Completed
5.0	I	IA	INV 17-02	0.0	39.8	39.8	NA	25.0	14.8	37%	Sep 2016	Oct 2016	Completed
5.0	I	IA	INV 17-03	0.0	45.0	45.0	NA	16.5	28.5	63%	Sep 2016		In Progress
5.0	I	IS	Non-FWA Complaints	0.0	35.3	35.3	NA	15.0	20.3	57%	Sep 2016		In Progress
5.0	I	IS	Unscheduled Investigations 2016-17	300.0	146.3	-153.8	-51%		146.3	100%	Jul 2016		Scheduled
5.0	M	AT	RA-Athletics 2016-17	30.0	30.0	0.0	0%		30.0	100%	Sep 2016		Scheduled
5.0	M	FM	RA-Financial Management 2016-17	30.0	30.0	0.0	0%		30.0	100%	Sep 2016		Scheduled
5.0	M	IS	RA-Enterprise-wide 2016-17	30.0	30.0	0.0	0%		30.0	100%	Sep 2016		Scheduled
5.0	M	PP	RA-Physical Plant 2016-17	30.0	30.0	0.0	0%		30.0	100%	Sep 2016		Scheduled
5.0	R	FM	APSU Audit of President's Expenses 2015-16	210.0	292.5	82.5	39%	264.6	27.9	10%	Jul 2016	Oct 2016	Completed
Total Planned Audit Hours:				3142.5	3221.3	78.8		930.1	2291.2				

Estimated Available Hours For Audits = 3202

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

University of Memphis
Internal Audit Plan
Fiscal Year Ended June 30, 2017
Revised October 2016

Ranking	Type	Area	Audit	Revised to Original				Planned to Actual			Estimated Audit Start Date	Completion Date	Current Status	
				Original Plan	Revised Plan	Change in Hours	Change in Percent	Actual	Hours	Percentage				
5.0	A	FM	IAR-Pcards-FY16-CF	112.5	0.0	-112.5	-100%	2.0	-2.0	NA	Jul 2015	Aug 2016	Completed	
5.0	A	FM	IAR-Inventory/P Cards/Cash Count - State AuditorsFY2016-CF	106.9	90.0	-16.9	-16%	FN2	185.5	-95.5	-106%	Mar 2016	Sept 2016	Completed
5.0	A	FM	UOM-IAR-DataAnalytics	0.0	0.0	0.0	NA	3.0	-3.0	NA	Jul 2015	Aug 2016	Completed	
5.0	A	FM	Department Audits-FY2017	1350.0	1350.0	0.0	0%		309.5	1040.5	77%	Jul 2016		In Progress
5.0	A	IT	IAR-NACHA/PCI-FY2017	187.5	187.5	0.0	0%			187.5	100%	Feb 2017		Scheduled
5.0	A	IT	IAR-Data Security (Research and Other Sensitive Data)-Cyber Security	487.5	600.0	112.5	23%		104.0	496.0	83%	Sep 2016		In Progress
5.0	A	IT	IAR-IT Security Sponsored Accounts - Cyber Security	300.0	300.0	0.0	0%			300.0	100%	Jul 2016		Scheduled
5.0	A	PP	Key Controls UOM Policy 1567	95.0	114.0	19.0	20%	FN1	138.0	-24.0	-21%	Jan 2016	Sept 2016	Completed
5.0	A	RS	Department Audits Research Areas - FY2017	675.0	900.0	225.0	33%		240.5	659.5	73%	Jul 2016		In Progress
4.0	C	IS	General Consulting Management-FY2017	262.5	262.5	0.0	0%		53.0	209.5	80%	Jul 2016		In Progress
4.0	C	IT	IT Consulting - FY2017	0.0	300.0	300.0	NA		2.0	298.0	99%	Jul 2016		In Progress
4.0	C	IS	Board Transition-FOCUS	0.0	150.0	150.0	NA		44.0	106.0	71%	Jul 2016		In Progress
5.0	F	FM	Followup Prior Audits-FY 2017 Hours	300.0	450.0	150.0	50%		49.5	400.5	89%	Jul 2016		In Progress
5.0	I	FM	INV-FY16-009-Lambuth	11.3	0.0	-11.3	-100%			0.0	NA	Jun 2016	Jul 2016	Completed
4.0	I	IS	INV 17-001	0.0	105.0	105.0	NA		63.0	42.0	40%			In Progress
4.0	I	IS	INV 17-002	0.0	22.5	22.5	NA		10.0	12.5	56%			In Progress
5.0	I	IS	INV-Unscheduled Investigations-FY2017	262.5	150.0	-112.5	-43%			150.0	100%	Jul 2016		In Progress
5.0	M	FM	Risk Assessment FY 2017	75.0	75.0	0.0	0%			75.0	100%	Feb 2017		Scheduled
4.0	S	AT	Athletics Travel - Local Mileage	0.0	112.5	112.5	#DIV/0!		72.5	40.0	36%	Jul 2016		In Progress

Total Planned Audit Hours: 4225.7 5169.0 943.3 1276.5 3892.5

Estimated Available Hours For Audits = 4327.5

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

Status:

Scheduled
In Progress
Completed
Removed

FN1 - Found more problems that anticipated with Key Controls. Extra time required.

FN2 - Performed extra work with inventory, cash & pcards at Management request.

Chattanooga State Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2017
Revised October 2016

Ranking	Type	Area	Audit	Revised to Original				Planned to Actual			Estimated Audit Start Date	Completion Date	Current Status	
				Original Plan	Revised Plan	Change in Hours	Change in Percent	Actual	Hours	Percentage				
5.0	A	FM	YE Procedures FYE 2016	15.0	15.0	0.0	0%	8.0	7.0	47%	Jun 2016	Aug 2016	Completed	
5.0	A	FM	YE Procedures FYE 2017	11.3	11.3	0.0	0%		11.3	100%	Jun 2017		Scheduled	
5.0	A	IA	Volkswagon Academy	15.0	15.0	0.0	0%		15.0	100%	May 2015		In Progress	
5.0	C	IS	General Consultation	90.0	90.0	0.0	0%	7.5	82.5	92%	Jul 2016		In Progress	
5.0	F	FM	State Audit Follow-up	15.0	15.0	0.0	0%		15.0	100%	Jan 2017		Scheduled	
5.0	F	IS	Follow up Reviews	75.0	75.0	0.0	0%	12.5	62.5	83%	Jul 2016		In Progress	
5.0	F	SS	FU-CCTA-Workforce Training Hours	60.0	60.0	0.0	0%	1.5	58.5	98%	Nov 2016		Scheduled	
5.0	I	IS	Developing Investigations - Assist TBR	22.5	15.0	-7.5	-50%	0.5	14.5	97%	Jul 2016		In Progress	
5.0	I	IS	INV1607	37.5	45.0	7.5	17%	44.0	1.0	2%	Jul 2016	Sept 2016	Completed	
5.0	I	IS	INV1605	37.5	37.5	0.0	0%	27.5	10.0	27%	Apr 2016		In Progress	
5.0	I	IS	Unscheduled Investigations	112.5	105.0	-7.5	-7%		105.0	100%	Jul 2016		Scheduled	
5.0	M	IS	Enterprise Risk Assessment 2016	37.5	37.5	0.0	0%		37.5	100%	May 2017		Scheduled	
5.0	P	IS	Special Projects-Audit Software	45.0	45.0	0.0	0%	6.0	39.0	87%	Jul 2016		In Progress	
5.0	R	FM	RSCC-President's Expense 2016	90.0	90.0	0.0	0%	56.0	34.0	38%	Aug 2016	Oct 2016	Completed	
4.0	A	IS	Human Resources	195.0	195.0	0.0	0%		195.0	100%	Jan 2017		Scheduled	
3.6	A	FM	Accounts Receivable	60.0	90.0	30.0	33%	89.0	1.0	1%	May 2016	Aug 2016	Completed	
3.6	A	PP	Key Controls	0.0	97.5	97.5	100%	FN1	11.0	86.5	89%	Sep 2016		In Progress
3.3	A	FM	Contract Compliance	97.5	0.0	-97.5	NA	FN1	0.0	NA	Oct 2016	N/A	Removed	
3.1	A	FM	Payroll	97.5	97.5	0.0	0%		97.5	100%	Feb 2017		Scheduled	
3.0	A	FM	Sensitive Equipment Inventory	82.5	82.5	0.0	0%		82.5	100%	Dec 2016		Scheduled	
2.2	A	SS	Enrollment Activity Fall 2015	12.8	12.8	0.0	NA	11.5	1.3	10%	Mar 2016	Aug 2016	Completed	
Total Planned Audit Hours:				1209.0	1231.5	22.5		275.0	956.5					

Estimated Available Audit Hours = 1231.5 (1 staff) (Part-time position vacant beginning 8/5/2016.)

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 - Contract Compliance audit removed to include Key Controls Audit. Key Controls Audit added as a result of an investigation.

Cleveland State Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2017
Revised October 2016

Ranking	Type	Area	Audit	Revised to Original				Planned to Actual			Estimated Audit Start Date	Completion Date	Current Status
				Original Plan	Revised Plan	Change in Hours	Change in Percent	Actual	Hours	Percentage			
5.0	A	FM	NACHA 2016	97.5	97.5	0.0	0%	100.5	-3.0	-3%	Jul 2016	Sep 2016	Completed
5.0	A	FM	NACHA 2017	97.5	97.5	0.0	0%		97.5	100%	May 2017		Scheduled
5.0	A	FM	IA Letter FMMRA 2017	15.0	15.0	0.0	0%		15.0	100%	May 2017		Scheduled
5.0	A	IS	General Consultation-2017	52.5	52.5	0.0	0%	7.5	45.0	86%	Jul 2016		In Progress
5.0	A	IS	Year End Work (State Audit Cash Counts)	15.0	15.0	0.0	0%	2.5	12.5	83%	Jun 2017		Scheduled
5.0	F	FM	FU- Missing Computer and Money	45.0	67.5	22.5	50%	66.0	1.5	2%	Jul 2016	Sep 2016	Completed
5.0	F	IS	FU- Study Abroad	15.0	15.0	0.0	0%	19.0	-4.0	-27%	Aug 2016	Aug 2016	Completed
5.0	F	IS	FU - State Audit	0.0	15.0	15.0	NA		15.0	100%	Dec 2016		Inprogress
5.0	I	IS	Unscheduled Investigations 2017	37.5	37.5	0.0	0%		37.5	100%	Jul 2016		Scheduled
5.0	M	IS	IA Letter ISMRA 2017	15.0	15.0	0.0	0%		15.0	100%	May 2017		Scheduled
5.0	M	IS	Athens-IA Letter MRA 2017	15.0	15.0	0.0	0%		15.0	100%	Feb 2017		Scheduled
5.0	P	IS	Special Projesct- Automated Workpapers 2017	30.0	30.0	0.0	0%	11.0	19.0	63%	Jul 2016		In Progress
3.3	A	FM	Grants	112.5	112.5	0.0	0%		112.5	100%	Apr 2017		Scheduled
3.3	A	FM	Maintenance/Tuition and Related Fees	112.5	112.5	0.0	0%		112.5	100%	Oct 2017		Scheduled
3.3	A	PP	Emergency Preparedness	97.5	82.5	-15.0	-15%	1.0	81.5	99%	Sep 2016		Scheduled
3.3	A	PP	BuildingSecurity/Key Control	112.5	90.0	-22.5	-20%	25.0	65.0	72%	Nov 2016		In Progress
3.3	A	SS	Enrollment Services	97.5	97.5	0.0	0%		97.5	100%	Mar 2017		Scheduled
Total Planned Audit Hours:				967.5	967.5	0.0		232.5	735.0				

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

Status:

Scheduled
In Progress
Completed
Removed

Columbia State Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2017
Revised October 2016

Ranking	Type	Area	Audit	Revised to Original				Planned to Actual			Estimated Audit Start Date	Completion Date	Current Status
				Original Plan	Revised Plan	Change in Hours	Change in Percent	Actual	Hours	Percentage			
5.0	M	AT	Review Management's Risk Assessment	7.5	7.5	0.0	0%		7.5	100%	Apr 2017		Scheduled
5.0	M	IA	Review Management's Risk Assessment	7.5	7.5	0.0	0%		7.5	100%	Apr 2017		Scheduled
5.0	M	IS	Review Management's Risk Assessment_TCAT Hohenwald	7.5	7.5	0.0	0%		7.5	100%	Mar 2017		Scheduled
5.0	M	IS	Review Management's Risk Assessment_TCAT Pulaski	7.5	7.5	0.0	0%		7.5	100%	Feb 2017		Scheduled
5.0	M	SS	Review Management's Risk Assessment	7.5	7.5	0.0	0%		7.5	100%	Apr 2017		Scheduled
4.2	A	FA	Consumer Information Disclosures	37.5	37.5	0.0	0%		37.5	100%	Jan 2017		Scheduled
4.2	C	SS	Purge Process Review	75.0	75.0	0.0	0%		75.0	100%	Aug 2016		Scheduled
4.0	A	FM	Federal Program Review - Controls Review	150.0	150.0	0.0	0%		150.0	100%	Jan 2017		Scheduled
3.7	A	FM	Federal Grants - Internal Control Review - THSO Grant	37.5	60.0	22.5	60%	83.5	-23.5	-39%	Jul 2016	Oct 2016	Closed
3.7	A	SS	DoD MOU Compliance	22.5	22.5	0.0	0%		22.5	100%	Dec 2016		Scheduled
3.6	C	IA	Management Advisory Services - WFD	22.5	22.5	0.0	0%	23.5	-1.0	-4%	Oct 2016		In Progress
3.1	O	IS	Develop Continuous Audit/Data Block Development	75.0	75.0	0.0	0%		75.0	100%	Jan 2017		In Progress
3.0	I	IA	INV16-01	15.0	15.0	0.0	0%	8.5	6.5	43%	Jun 2016	Jul 2016	Closed
3.0	R	FM	Random Cash Counts	15.0	15.0	0.0	0%	0.5	14.5	97%	Feb 2017		In Progress
3.0	S	FM	NaSCC_President's Expense	75.0	75.0	0.0	0%	81.3	-6.3	-8%	Aug 2016	Oct 2016	Closed
2.9	O	IS	Annual Departmental Budget Briefings	22.5	22.5	0.0	0%	23.5	-1.0	-4%	Jul 2016	Aug 2016	Closed
	A	IA	Consumer Information_Student Right to Know	37.5	37.5	0.0	0%		37.5	100%	Jan 2017		Scheduled
			Unplanned Audits	315.0	315.0	0.0	0%		315.0	13%	Jul 2016		Scheduled
	C	PP	Management Advisory Services - Physical Plant	0.0	7.5	7.5	NA	6.5	1.0	13%	Nov 2016		Closed
3.7	A	FM	Federal Grants - Internal Control Review - TRiO & TCSGC grants	0.0	60.0	60.0	NA	5.3	54.8	91%	Nov 2016		In Progress
	F	IS	Engagement Follow-up Review	0.0	60.0	60.0	NA	11.3	48.7	81%	Oct 2016		In Progress
Total Planned Audit Hours:				937.5	1087.5	150.0		243.9	843.7				
Estimated Available Hours For Audits = 937.5 (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									

Dyersburg State Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2017
Revised October 2016

Ranking	Type	Area	Audit	Revised to Original				Planned to Actual			Estimated Audit Start Date	Completion Date	Current Status
				Original Plan	Revised Plan	Change in Hours	Change in Percent	Actual	Hours	Percentage			
5.0	A	FM	Faculty Sick Leave	77.5	77.5	0.0	0%	12.0	65.5	85%	Jul 2016		In Progress
5.0	C	IS	CON - General Consultation	50.0	50.0	0.0	0%	43.5	6.5	13%	Jul 2016		In Progress
5.0	C	IS	CON - PII Review	120.0	120.0	0.0	0%	49.0	71.0	59%	Jul 2016		In Progress
5.0	F	FM	State Audit Follow-up 2016	40.0	40.0	0.0	0%		40.0	100%	Nov 2016		Scheduled
5.0	I	IS	Unscheduled Investigations	65.0	65.0	0.0	0%		65.0	100%	Jul 2016		Scheduled
5.0	M	IS	Risk Assessment - Institutional Support 2017	65.0	65.0	0.0	0%		65.0	100%	Mar 2017		Scheduled
5.0	M	IT	Risk Assessment - Information Technology 2017	65.0	65.0	0.0	0%		65.0	100%	Mar 2017		Scheduled
5.0	R	FM	President's Expense Audit STCC 2016	180.0	180.0	0.0	0%	22.5	157.5	88%	Sep 2016		In Progress
4.3	A	SS	Advising Services	120.0	120.0	0.0	0%		120.0	100%	Mar 2017		Scheduled
4.1	A	PP	Building Security/Key Control	30.0	30.0	0.0	0%	4.0	26.0	87%	Jul 2016		In Progress
4.1	A	SS	Federal Work Study Program and Financial Aid	105.2	105.2	0.0	0%	42.0	63.2	60%	Jun 2016		In Progress
3.7	A	FM	Cash Counts	30.0	30.0	0.0	0%		30.0	100%	Jun 2017		Scheduled
3.7	A	IT	Disaster Recovery	110.0	110.0	0.0	0%		110.0	100%	Dec 2016		Scheduled
	FU	IS	FU - Access & Diversity	0.0	0.0	0.0	NA	27.0	-27.0	NA	NA	Sep 2016	Completed
3.0	A	FM	Records Management and Retention	140.0	140.0	0.0	0%		140.0	100%	Jan 2017		Scheduled
	P	IS	QAR	0.0	0.0	0.0	NA	4.5	-4.5	NA	NA	Jul 2016	Completed
Total Planned Audit Hours:				1197.8	1197.8	0.0		204.5	993.3				
Estimated Available Hours For Audits = 1167.75													
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										

Jackson State Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2017
Revised October 2016

Ranking	Type	Area	Audit	Revised to Original				Planned to Actual			Estimated Audit Start Date	Completion Date	Current Status
				Original Plan	Revised Plan	Change in Hours	Change in Percent	Actual	Hours	Percentage			
5.0	A	FM	Payroll	112.5	112.5	0.0	0%	106.0	6.5	6%	Jul 2016		In Progress
5.0	A	FM	Year-end Procedures	37.5	37.5	0.0	0%		37.5	100%	Jun 2017		
5.0	C	IS	General Consultation	60.0	60.0	0.0	0%	32.0	28.0	47%	Jul 2016		Ongoing
5.0	F	IS	Emergency Preparedness Follow up	60.0	60.0	0.0	0%		60.0	100%	Oct 2016		
5.0	F	IT	Follow-up	90.0	90.0	0.0	0%		90.0	100%	Oct 2016		
5.0	I	IS	Unscheduled Investigations	75.0	75.0	0.0	0%		75.0	100%	Jul 2016		
5.0	M	IS	TCAT Risk Assessment	97.5	97.5	0.0	0%		97.5	100%	Feb 2017		
4.0	A	IS	Financial Aid	150.0	150.0	0.0	0%		150.0	100%	Dec 2016		
4.0	F	FM	State Audit Follow up-09012015	52.5	52.5	0.0	0%	13.5	39.0	74%	Sep 2016		In Progress
4.0	M	IA	Risk Assessment	52.5	52.5	0.0	0%		52.5	100%	May 2017		
4.0	M	IS	Risk Assessment	52.5	52.5	0.0	0%		52.5	100%	May 2017		
3.8	A	IS	Leave Time and Work Week	165.0	165.0	0.0	0%		165.0	100%	Feb 2017		
Total Planned Audit Hours:				1005.0	1005.0	0.0		151.5	853.5				

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

Status:

Scheduled
In Progress
Completed
Removed

**Motlow State Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2017
Revised October 2016**

Ranking	Type	Area	Audit	Revised to Original				Planned to Actual			Estimated Audit Start Date	Completion Date	Current Status
				Original Plan	Revised Plan	Change in Hours	Change in Percent	Actual	Hours	Percentage			
5.0	A	FM	Payroll Audit	99.8	99.8	0.0	0%		99.8	100%	Sep 2016		Scheduled
5.0	A	FM	State Audit Assistance Year End	9.7	9.8	0.0	0%	7.7	2.1	21%	May 2017		Scheduled
5.0	A	IS	Human Resources	125.3	125.3	0.0	0%	15.0	110.3	88%	Nov 2016		Scheduled
5.0	A	IS	QAR Quality Assessment Review	15.0	12.8	-2.3	-15%	13.0	-0.3	-2%	Jul 2016	Jul 2016	Completed
5.0	C	AD	CO Advancement-FY 2016	6.7	5.3	-1.5	-22%		5.3	100%	Jul 2016		Scheduled
5.0	C	AT	CO Athletics-FY 2016	6.7	5.3	-1.5	-22%		5.3	100%	Jul 2016		Scheduled
5.0	C	AX	CO Auxiliary-FY 2016	6.7	5.3	-1.5	-22%		5.3	100%	Jul 2016		Scheduled
5.0	C	FM	CO Financial Management-FY 2016	6.7	6.0	-0.7	-11%	2.5	3.5	58%	Jul 2016		In Progress
5.0	C	IA	CO Instruction/Academic Support	0.0	6.0	6.0	NA		6.0	100%	Jul 2016		Scheduled
5.0	C	IS	CO Institutional Support-FY 2016	6.7	6.0	-0.7	-11%		6.0	100%	Jul 2016		Scheduled
5.0	C	IT	CO Information Technology-FY 2016	6.7	5.3	-1.5	-22%		5.3	100%	Jul 2016		Scheduled
5.0	C	PP	CO Physical Plant-FY 2016	6.7	5.3	-1.5	-22%		5.3	100%	Jul 2016		Scheduled
5.0	C	SS	CO Student Services-FY 2016	6.7	6.0	-0.7	-11%	4.8	1.2	20%	Jul 2016		In Progress
5.0	F	FM	FU State Audit	39.8	30.0	-9.8	-25%		30.0	100%	Oct 2016		Scheduled
5.0	F	IS	FU Other Internal Audit	20.3	9.8	-10.5	-52%		9.8	100%	Jul 2016		Scheduled
5.0	F	IT	FU Information Technology	24.8	20.3	-4.5	-18%	1.5	18.8	93%	Dec 2016		In Progress
5.0	I	IS	INV 1603	5.2	5.3	0.0	0%		5.3	100%	Aug 2016		In Progress
5.0	I	IS	INV 1601	49.5	20.3	-29.3	-59%	2.0	18.3	90%	Jul 2016		In Progress
5.0	M	FM	MRA Financial Management	30.0	24.8	-5.3	-18%		24.8	100%	Apr 2017		Scheduled
5.0	M	IS	MRA Institutional Support	30.0	24.8	-5.3	-18%		24.8	100%	Apr 2017		Scheduled
5.0	M	IS	MRA TCAT McMinnville	24.7	20.3	-4.5	-18%		20.3	100%	Jan 2017		Scheduled
5.0	M	IS	MRA TCAT Murfreesboro	24.7	20.3	-4.5	-18%		20.3	100%	Jan 2017		Scheduled
5.0	M	IS	MRA TCAT Shelbyville	24.7	20.3	-4.5	-18%		20.3	100%	Jan 2017		Scheduled
5.0	R	FM	President's Expense CSCC FY 2016	99.8	91.5	-8.3	-8%	15.0	76.5	84%	Aug 2016		In Progress
5.0	R	FM	IAR-Access and Diversity Funds	24.7	39.8	15.0	61%	11.0	28.8	72%	Jul 2016		In Progress
5.0	R	IA	Study Abroad	75.0	75.0	0.0	0%		75.0	100%	Sep 2016		Scheduled
5.0	R	SS	CCTA Funding Formula (Fall 2015)	99.8	99.8	0.0	0%	47.7	52.1	52%	Jul 2016	Oct 2016	Completed
4.7	A	AT	Athletics Audit	125.3	125.3	0.0	0%	4.5	120.8	96%	Mar 2017		Scheduled
4.2	F	IS	FU Financial Aid	99.8	80.3	-19.5	-20%		80.3	100%	Nov 2016		Scheduled
	A	FM	Data Analytics	60.0	60.0	0.0	0%		60.0	100%	Aug 2016		Scheduled
	F	FM	FU Petty Cash and Change Funds	9.7	6.8	-3.0	-31%		6.8	100%	Dec 2016		Scheduled
	I	AT	INV 1602	5.2	5.3	0.0	0%		5.3	100%	Aug 2016		In Progress
	I	AT	INV 1604	20.3	20.3	0.0	0%	5.0	15.3	75%	Jul 2016		In Progress
	I	IT	Unscheduled Investigations	20.3	50.3	30.0	148%		50.3	100%	Jul 2016		Scheduled
	I	SS	Student Data Incident	20.3	90.0	69.7	344%	68.1	21.9	24%	Jul 2016		In Progress

Total Planned Audit Hours: 1237.5 1237.5 0.0 197.8 1039.7

Estimated Available Hours For Audits = 1237.5

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

Status:
Scheduled
In Progress
Completed
Removed

Northeast State Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2017
Revised October 2016

Ranking	Type	Area	Audit	Revised to Original				Planned to Actual			Estimated Audit Start Date	Completion Date	Current Status
				Original Plan	Revised Plan	Change in Hours	Change in Percent	Actual	Hours	Percentage			
5.0	A	FM	Travel Process Review	28.9	29.3	0.3	1%	18.0	11.3	38%	Jul 2015		In Progress
5.0	A	FM	State Audit Assistance-Yr End	45.0	45.0	0.0	0%	4.0	41.0	91%	May 2017		In Progress
5.0	C	IS	General Consultation	52.5	52.5	0.0	0%	16.5	36.0	69%	Jul 2016		In Progress
5.0	F	FM	State Audit Follow-Up FY 15FY 14	150.0	200.3	50.3	34%	5.0	195.3	98%	Dec 2016		In Progress
5.0	F	IS	Other Internal Audit Follow-Up	75.0	75.0	0.0	0%	2.5	72.5	97%	Jul 2016		In Progress
5.0	M	FM	TCAT RISK Assessment	22.5	15.0	-7.5	-33%		15.0	100%	Jan 2017		Scheduled
5.0	M	FM	Risk Assessments	52.5	66.0	13.5	26%	1.0	65.0	98%	Mar 2017		In Progress
5.0	P	IS	Electronic Workpapers Software	52.5	52.5	0.0	0%	17.0	35.5	68%	Jul 2016		In Progress
5.0	S	IS	Special Requests and Projects	52.5	52.5	0.0	0%	13.0	39.5	75%	Jul 2016		In Progress
4.1	A	IS	Human Resources	151.9	150.0	-1.9	-1%	67.0	83.0	55%	Jun 2016		In Progress
3.7	A	FM	Purchasing	180.0	150.0	-30.0	-17%		150.0	100%	Oct 2016		Scheduled
3.7	A	PP	Building Security/Key Control	150.0	105.0	-45.0	-30%		105.0	100%	Sep 2016		Scheduled
3.6	A	IS	Equipment	105.0	0.0	-105.0	-100%		0.0	NA	NA	NA	Removed
	I	IS	INV 17-01	0.0	112.5	112.5	NA	102.5	10.0	9%	Jan 2017		In Progress
Total Planned Audit Hours:				1118.3	1105.5	-12.8		246.5	859.0				

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

Status:

Scheduled
In Progress
Completed
Removed

Pellissippi State Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2017
Revised October 2016

Ranking	Type	Area	Audit	Revised to Original				Planned to Actual			Estimated Audit Start Date	Completion Date	Current Status
				Original Plan	Revised Plan	Change in Hours	Change in Percent	Actual	Hours	Percentage			
5.0	A	FM	Cash Counts	45.0	45.0	0.0	0%		45.0	100%	Dec 2016		Scheduled
5.0	A	FM	NACHA	75.0	75.0	0.0	0%	27.3	47.7	64%	Sep 2016		In Progress
5.0	A	FM	Review of RFP's, cafe prices, & other purchasing issues	60.0	60.0	0.0	0%	29.5	30.5	51%	Jul 2016		In Progress
5.0	A	IA	Faculty Credentials	105.0	105.0	0.0	0%		105.0	100%	Oct 2016		Scheduled
5.0	A	IA	Review of Compliance Assist	52.5	52.5	0.0	0%		52.5	100%	Nov 2016		Scheduled
5.0	A	IS	Review of French Exchange Program	37.5	37.5	0.0	0%	1.5	36.0	96%	Apr 2017		In Progress
5.0	A	IS	Review of Higher Ed Compliance Matrix	37.5	37.5	0.0	0%	23.0	14.5	39%	Jul 2016		In Progress
5.0	A	IT	IT Security Consulting, Etc.	30.0	30.0	0.0	0%	16.0	14.0	47%	Jul 2016		In Progress
5.0	C	IS	Consulting/Special Request	90.0	90.0	0.0	0%		90.0	100%	Jul 2016		Scheduled
5.0	F	FM	Audit Follow Ups	37.5	37.5	0.0	0%	3.0	34.5	92%	Jul 2016		In Progress
5.0	M	IS	TCAT Knoxville Risk Assessment	7.5	7.5	0.0	0%		7.5	100%	Jan 2017		Scheduled
5.0	M	IS	Enterprise Wide Risk Assessment	15.0	15.0	0.0	0%		15.0	100%	Apr 2017		In Progress
5.0	P	IS	MKInsight Software	67.5	67.5	0.0	0%	13.5	54.0	80%	Jul 2016		In Progress
5.0	R	FM	TBR Chancellor's Expense Audit FYE 6/30/16	112.5	112.5	0.0	0%	118.0	-5.5	-5%	Jul 2016	Sep 2016	Completed
3.7	A	FM	Technology Access Fee	135.0	135.0	0.0	0%		135.0	100%	Jan 2017		Scheduled
3.6	A	FM	Equipment	150.0	150.0	0.0	0%		150.0	100%	Mar 2017		Scheduled
3.5	A	FM	Accounts Receivable	135.0	135.0	0.0	0%		135.0	100%	May 2017		Scheduled

Total Planned Audit Hours: 1192.5 1192.5 0.0 231.8 960.7

Estimated Available Audit Hours = 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

Status:

Scheduled
 In Progress
 Completed
 Removed

Roane State Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2017
Revised October 2016

Ranking	Type	Area	Audit	Revised to Original				Planned to Actual			Estimated Audit Start Date	Completion Date	Current Status
				Original Plan	Revised Plan	Change in Hours	Change in Percent	Actual	Hours	Percentage			
4.0	A	AX	Foundation Review	150.0	150.0	0.0	0%	5.3	144.7	96%	Nov 2016		In Progress
5.0	R	FM	Access & Diversity FY2016	112.5	112.5	0.0	0%		112.5	100%	Jul 2016		Scheduled
5.0	A	SS	CCTA FY2016	0.0	90.0	90.0	NA	91.0	-1.0	-1%	Mar 2016	Sep 2016	Completed
5.0	A	FM	Year End Cash Counts FY2016	22.5	22.5	0.0	0%	9.5	13.0	58%	May 2017		In Progress
4.0	I	FM	Unscheduled Investigations	112.5	112.5	0.0	0%		112.5	100%	Jul 2016		In Progress
4.0	I	AT	INV 16-02	60.0	60.0	0.0	0%		60.0	100%	Jul 2016		In Progress
4.0	A	FM	ACA Reporting	150.0	150.0	0.0	0%		150.0	100%	Jul 2016		Scheduled
5.0	M	IS	TCAT Oneida FY2017 RA	15.0	15.0	0.0	0%		15.0	100%	Jan 2017		Scheduled
5.0	M	IS	TCAT Harriman FY2017 RA	15.0	15.0	0.0	0%		15.0	100%	Jul 2016		Scheduled
5.0	M	IS	TCAT Crossville FY2017 RA	15.0	15.0	0.0	0%		15.0	100%	Jan 2017		Scheduled
5.0	M	IS	TCAT Jacksboro FY2017 RA	15.0	15.0	0.0	0%		15.0	100%	Jan 2017		Scheduled
5.0	R	IS	Quality Assurance FY2017	60.0	60.0	0.0	0%		60.0	100%	Apr 2017		Scheduled
5.0	M	IS	FY2017 Risk Assessment	75.0	75.0	0.0	0%		75.0	100%	Dec 2016		Scheduled
5.0	C	IS	General Consultation FY2017	112.5	112.5	0.0	0%	26.0	86.5	77%	Jul 2016		In Progress
5.0	P	IS	MKI Implementation FY2017	37.5	37.5	0.0	0%	47.0	-9.5	-25%	Jul 2016		In Progress
4.0	I	PP	INV 17-01	0.0	37.5	37.5	NA	40.8	-3.3	-9%	Aug 2016		In Progress
Total Planned Audit Hours:				952.5	1080.0	127.5		219.6	860.4				

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

Status:

Scheduled
In Progress
Completed
Removed

Southwest Tennessee Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2017
Revised October 2016

Ranking	Type	Area	Audit	Revised to Original				Planned to Actual			Estimated Audit Start Date	Completion Date	Current Status
				Original Plan	Revised Plan	Change in Hours	Change in Percent	Actual	Hours	Percentage			
5.0	F	FM	FU-State Audit Follow Up	75.0	75.0	0.0	0%	1.0	74.0	99%	Sep 2016		In Progress
5.0	F	FM	FU-Federal Audit Follow up	37.5	37.5	0.0	0%		37.5	100%	Jul 2016		Scheduled
5.0	F	IS	FU-Internal Audit Follow Up from prior year	37.5	37.5	0.0	0%	21.0	16.5	44%	Jul 2016		In Progress
5.0	M	IS	Risk Management TCAT	22.5	22.5	0.0	0%		22.5	100%	Sep 2016		Scheduled
5.0	R	FM	President Audit-DSCC	180.0	180.0	0.0	0%	69.0	111.0	62%	Jul 2016		In Progress
5.0	R	IS	IIA Quality Assurance Self-Assessment	90.0	90.0	0.0	0%	12.0	78.0	87%	Jul 2016		In Progress
2.7	A	FM	Cash Count	30.0	30.0	0.0	0%		30.0	100%	Jul 2016		Scheduled
2.6	C	IS	General Consultation	97.5	97.5	0.0	0%	79.5	18.0	18%	Jul 2016		In Progress
2.6	I	IS	Unscheduled Investigations	97.5	97.5	0.0	0%	29.5	68.0	70%	Jul 2016		In Progress
	F	FM	FU-Federal Work Study	52.5	52.5	0.0	0%		52.5	100%	Jul 2016		Scheduled
	F	FM	FU-Follow Up Credit Card	15.0	15.0	0.0	0%	21.0	-6.0	-40%	Jul 2016		In Progress
	F	FM	FU-Industrial Readiness	15.0	15.0	0.0	0%		15.0	100%	Jul 2016		Scheduled
	F	FM	FU-Off Campus International Education	22.5	22.5	0.0	0%		22.5	100%	Jul 2016		Scheduled
	F	FM	SSCC-FU-Follow Up Tuition Statements	15.0	15.0	0.0	0%	2.5	12.5	83%	Jul 2016		In Progress
	I	FM	INV 16-02	45.0	45.0	0.0	0%		45.0	100%	Jul 2016		In Progress
	I	FM	INV 16-04	37.5	37.5	0.0	0%	26.0	11.5	31%	Jul 2016		In Progress
	I	FM	INV 16-05	15.0	15.0	0.0	0%	1.5	13.5	90%	Jul 2016		In Progress
	I	FM	INV 16-06	15.0	15.0	0.0	0%	12.5	2.5	17%	Jul 2016		In Progress
	I	FM	INV 16-08	22.5	22.5	0.0	0%	1.0	21.5	96%	Jul 2016		In Progress
	I	FM	INV 17-01	7.5	7.5	0.0	0%	3.0	4.5	60%	Jul 2016		In Progress
	I	FM	INV 17-02	15.0	15.0	0.0	0%		15.0	100%	Jul 2016		In Progress
	I	IS	INV 16-03	45.0	45.0	0.0	0%		45.0	100%	Jul 2016		In Progress
	I	PP	INV 16-07	15.0	15.0	0.0	0%	10.5	4.5	30%	Jul 2016		In Progress
	I	PP	INV 16-09	15.0	15.0	0.0	0%	2.0	13.0	87%	Jul 2016	Aug 2016	Completed
	M	IS	Risk Management 2016-2017	157.5	157.5	0.0	0%		157.5	100%	Jul 2016		Scheduled
	P	IS	ACM-Audit Software	75.0	75.0	0.0	0%	39.0	36.0	48%	Jul 2016		In Progress
Total Planned Audit Hours:				1252.5	1252.5	0.0		331.0	921.5				

Estimated Available Hours For Audits = 1252.5

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

Status:

Scheduled
In Progress
Completed
Removed

Volunteer State Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2017
Revised October 2016

Ranking	Type	Area	Audit	Revised to Original				Planned to Actual			Estimated Audit Start Date	Completion Date	Current Status	
				Original Plan	Revised Plan	Change in Hours	Change in Percent	Actual	Hours	Percentage				
5.0	A	AT	Athletic Work Study Program	187.5	187.5	0.0	0%			187.5	100%	Nov 2016		Scheduled
5.0	A	FM	State Audit Year-End Procedures	22.5	22.5	0.0	0%			22.5	100%	Jun 2017		Scheduled
5.0	A	SS	Student Campus Activities	187.5	187.5	0.0	0%			187.5	100%	Feb 2017		Scheduled
5.0	C	IS	General Consultation	112.5	112.5	0.0	0%	65.0	47.5	42%	Jul 2016		In Progress	
5.0	F	IS	Follow-Up Activities	75.0	75.0	0.0	0%	15.0	60.0	80%	Jul 2016		In Progress	
5.0	I	IA	INV 16-01	150.0	150.0	0.0	0%	300.0	-150.0	-100%	Jul 2016	Sep 2016	Completed	
5.0	I	IS	Unscheduled Investigations	37.5	37.5	0.0	0%		37.5	100%	Jul 2016		In Progress	
5.0	M	IS	Management Risk Assessment	75.0	75.0	0.0	0%		75.0	100%	Mar 2017		Scheduled	
5.0	M	IS	TCAT Hartsville Management Risk Assessment	7.5	7.5	0.0	0%		7.5	100%	Feb 2017		Scheduled	
5.0	M	IS	TCAT Livingston Management Risk Assessment	7.5	7.5	0.0	0%		7.5	100%	Feb 2017		Scheduled	
5.0	P	IS	MKI Implementation	15.0	15.0	0.0	0%	24.0	-9.0	-60%	Jul 2016		In Progress	
5.0	R	SS	CCTA Funding Formula	187.5	187.5	0.0	0%	104.0	83.5	45%	Aug 2016		In Progress	

Total Planned Audit Hours: 1065.0 1065.0 0.0 508.0 557.0

Estimated Available Audit Hours = 1,065 (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

Walters State Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2017
Revised October 2016

Ranking	Type	Area	Audit	Original Plan	Revised Plan	Revised to Original		Actual	Planned to Actual		Estimated Audit Start Date	Completion Date	Current Status
						Change in Hours	Change in Percent		Hours	Percentage			
5.0	A	FM	Accounts Receivable Audit	150.0	150.0	0.0	0%		150.0	100%	Oct 2016		Scheduled
5.0	A	FM	Contracts Audit	150.0	150.0	0.0	0%		150.0	100%	Dec 2016		Scheduled
5.0	A	FM	Fiscal Year-End Procedures for State Audit	37.5	37.5	0.0	0%	30.0	7.5	20%	Jul 2016	Jul 2016	Completed
5.0	A	FM	NACHA Compliance Review	150.0	150.0	0.0	0%	100.5	49.5	33%	Oct 2016		In Progress
5.0	A	FM	PCI-DSS	150.0	150.0	0.0	0%	21.5	128.5	86%	Jan 2017		In Progress
5.0	A	IT	Cloud Computing Audit	225.0	225.0	0.0	0%		225.0	100%	Apr 2017		Scheduled
5.0	A	IT	IT Governance	30.0	30.0	0.0	0%		30.0	100%	Aug 2016		Scheduled
5.0	C	IS	Institutional Support Consulting	165.0	165.0	0.0	0%	42.0	123.0	75%	Jul 2016		In Progress
5.0	I	IS	Unscheduled Investigations	37.5	37.5	0.0	0%		37.5	100%	Jul 2016		In Progress
5.0	M	AD	Foundation Risk Assessment	15.0	15.0	0.0	0%		15.0	100%	May 2017		Scheduled
5.0	M	IS	TCATM Enterprise-wide Risk Assessment	7.5	7.5	0.0	0%		7.5	100%	Feb 2017		Scheduled
5.0	M	IS	Enterprise-wide Risk Assessment	7.5	7.5	0.0	0%		7.5	100%	May 2017		Scheduled
5.0	M	IT	Information Technology Risk Assessment	15.0	15.0	0.0	0%		15.0	100%	May 2017		Scheduled
	F	FM	State Audit Follow-Up	75.0	75.0	0.0	0%		75.0	100%	May 2017		Scheduled
	M	IS	Planning, Research & Assessment Risk Assessment	15.0	15.0	0.0	0%		15.0	100%	May 2017		Scheduled
Total Planned Audit Hours:				1230.0	1230.0	0.0		194.0	1036.0				

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

Status:

Scheduled
In Progress
Completed
Removed

Tennessee Board of Regents -Systemwide Internal Audit
Internal Audit Plan
Fiscal Year Ended June 30, 2017
Revised October 2016

Ranking	Type	Area	Audit	Revised to Original				Planned to Actual		Estimated Audit Start Date	Completion Date	Current Status
				Original Plan	Revised Plan	Change in Hours	Change in Percent	Actual	Hours			
5.0	A	PP	SWIA Capital Projects	45.0	45.0	0.0	0%		45.0	100%	Sep 2016	Scheduled
5.0	C	FM	General Consultation	90.0	90.0	0.0	0%		90.0	100%	Jul 2016	Scheduled
5.0	F	FM	Follow-up to State Audit Findings	45.0	45.0	0.0	0%		45.0	100%	Nov 2016	Scheduled
5.0	F	FM	RSCC - Grant Follow Up	37.5	37.5	0.0	0%		37.5	100%	Mar 2017	Scheduled
5.0	F	FM	TFLI Follow-Up to SWIA Recommendations	30.0	30.0	0.0	0%		30.0	100%	Dec 2016	Scheduled
5.0	M	IS	Managment's Risk Assessment	30.0	30.0	0.0	0%		30.0	100%	Apr 2017	Scheduled
5.0	P	IS	Audit Management Software	90.0	90.0	0.0	0%		90.0	100%	Jul 2016	Scheduled
5.0	R	IA	TNCIS	90.0	90.0	0.0	0%		90.0	100%	Oct 2016	Scheduled
5.0	R	IS	Internal Quality Assurance Review	30.0	30.0	0.0	0%		30.0	100%	Jul 2016	Scheduled
5.0	R	SS	NaSCC CCTA - AY 2014-2015	75.0	75.0	0.0	0%		75.0	100%	Sep 2016	Scheduled
4.8	A	FM	Capital Projects Financial Activity	187.5	187.5	0.0	0%		187.5	100%	Mar 2017	Scheduled
4.3	A	IA	Academic Affairs Grants	112.5	112.5	0.0	0%		112.5	100%	Oct 2016	Scheduled
3.8	A	FM	System Office Contracting Procedures	150.0	150.0	0.0	0%		150.0	100%	Jan 2017	Scheduled

Total Planned Audit Hours: 1012.5 1012.5 0.0 FN 0.0 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

Status:

- Scheduled
- In Progress
- Completed
- Removed

FN: This position was vacant for this reporting period.

Tennessee Board of Regents - Information Systems
Internal Audit Plan
Fiscal Year Ended June 30, 2017
Revised October 2016

Ranking	Type	Area	Audit	Original Plan	Revised Plan	Revised to Original		Actual	Planned to Actual		Estimated Audit Start Date	Completion Date	Current Status
						Change in Hours	Change in Percent		Hours	Percentage			
5.0	F	IT	SWIA Follow-up on all SW IT Audits	90.0	90.0	0.0	0%	103.0	-13.0	-14%	Jul 2016		In Progress
5.0	P	IT	Banner XE Upgrade	56.3	56.3	0.0	0%	10.5	45.8	81%	Jul 2016		In Progress
5.0	R	IT	NaSCC IT GCR - 012016	7.5	7.5	0.0	0%	101.0	-93.5	-1247%	Jul 2016		In Progress
5.0	R	IT	NeSCC IT GCR - 042016	18.8	18.8	0.0	0%	52.5	-33.8	-180%	Jul 2016		In Progress
5.0	R	IT	TCAT IT Questionnaire	15.0	15.0	0.0	0%	31.5	-16.5	-110%	Jul 2016		In Progress
4.2	C	IT	IT Consulting & Requested Projects	150.0	150.0	0.0	0%	16.0	134.0	89%	Jul 2016		In Progress
	R	IT	CISCC Information Security Audit	150.0	150.0	0.0	0%		150.0	100%	Sep 2016		In Progress
	R	IT	CoSCC Information Security Audit	150.0	150.0	0.0	0%		150.0	100%	Apr 2017		Scheduled
	R	IT	DSCC Information Security Audit	150.0	150.0	0.0	0%		150.0	100%	May 2017		Scheduled
	R	IT	JSCC Information Security Audit	150.0	150.0	0.0	0%	42.0	108.0	72%	Aug 2016		In Progress
	R	IT	PSCC Information Security Audit	150.0	150.0	0.0	0%		150.0	100%	Oct 2016		Scheduled
	R	IT	RSCC Information Security Audit	150.0	150.0	0.0	0%		150.0	100%	Mar 2017		Scheduled
	R	IT	STCC Information Security Audit	150.0	150.0	0.0	0%		150.0	100%	Jan 2017		Scheduled
	R	IT	TBR SMO IT Information Security	150.0	150.0	0.0	0%		150.0	100%	Feb 2017		Scheduled
Total Planned Audit Hours:				1537.5	1537.5	0.0		356.5	1181.0				

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

Status:

Scheduled
In Progress
Completed
Removed

Tennessee Board of Regents - TCATs
Internal Audit Plan
Fiscal Year Ended June 30, 2017
Revised October 2016

Ranking	Type	Area	Audit	Revised to Original				Planned to Actual			Estimated Audit Start Date	Completion Date	Current Status	
				Original Plan	Revised Plan	Change in Hours	Change in Percent	Actual	Hours	Percentage				
4.7	A	FM	Morristown-IAR-Focused Review FY 2015	7.5	7.5	0.0	0%	0.5	7.0	93%	Jul 2015		In Progress	
4.7	A	FM	Morristown-IAR-Focused Review FY 2016	0.0	7.5	7.5	NA	35.0	-27.5	-367%	Jun 2016		In Progress	
4.7	A	FM	Morristown-IAR-Focused Review FY 2017	30.0	30.0	0.0	0%		30.0	100%	Jun 2017		Scheduled	
4.0	A	FM	Ripley-IAR-Focused Review FY 2014	0.0	3.8	3.8	NA	1.5	2.3	60%	Jun 2015	Jun 2016	Completed	
4.0	A	FM	Ripley-IAR-Focused Review FY 2016	37.5	37.5	0.0	0%		11.5	26.0	69%	Oct 2016		In Progress
4.0	A	FM	Ripley-IAR-Focused Review FY 2017	15.0	15.0	0.0	0%		15.0	100%	Jun 2017		Scheduled	
3.5	A	FM	Livingston-IAR-Focused Review FY 2017	15.0	15.0	0.0	0%		15.0	100%	Jan 2017		Scheduled	
3.4	A	FM	Nashville-IAR-Focused Review FY 2017	7.5	7.5	0.0	0%		7.5	100%	Nov 2016		Scheduled	
3.2	A	FM	Knoxville-IAR-Focused Review FY 15-16	0.0	0.8	0.8	NA	0.5	0.3	33%	Apr 2016	Aug 2016	Completed	
3.2	A	FM	Knoxville-IAR-Focused Review FY 2017	7.5	7.5	0.0	0%		7.5	100%	Apr 2017		Scheduled	
3.2	A	FM	Jacksboro-IAR-Focused Review FY 2017	7.5	7.5	0.0	0%		7.5	100%	Dec 2016		Scheduled	
3.2	A	FM	Harriman-IAR-Focused Review FY 2017	7.5	7.5	0.0	0%		7.5	100%	Mar 2017		Scheduled	
3.2	A	FM	Memphis-IAR-Focused Review FY 2017	15.0	7.5	-7.5	-50%	5.0	2.5	33%	Nov 2016		In Progress	
3.1	A	FM	Pulaski-IAR-Focused Review FY 2016	30.0	30.0	0.0	0%	22.0	8.0	27%	Jul 2016	Aug 2016	Completed	
3.1	A	FM	Pulaski-IAR-Focused Review FY 2017	15.0	45.0	30.0	200%		45.0	100%	Jul 2016		Scheduled	
3.0	A	FM	Paris-IAR-Focused Review FY 2016	7.5	7.5	0.0	0%		7.5	100%	Aug 2016		In Progress	
3.0	A	FM	Paris-IAR-Focused Review FY 2017	7.5	15.0	7.5	100%		15.0	100%	Dec 2016		Scheduled	
2.9	A	FM	Athens-IAR-Focused Review FY 2016	7.5	22.5	15.0	200%	7.5	15.0	67%	Aug 2016		In Progress	
2.9	A	FM	Covington-IAR-Focused Review FY 2015	0.0	0.8	0.8	NA	0.5	0.3	33%	Jul 2015	Mar 2016	Completed	
2.9	A	FM	Covington-IAR-Focused Review FY 2016	15.0	15.0	0.0	0%	7.5	7.5	50%	Aug 2016		In Progress	
2.9	A	FM	Covington-IAR-Focused Review FY 2017	15.0	45.0	30.0	200%		45.0	100%	Mar 2017		Scheduled	
2.8	A	FM	Crump-IAR-Focused Review FY 14-15	0.0	15.0	15.0	NA	7.0	8.0	53%	Sep 2015	Aug 2016	Completed	
2.8	A	FM	Crump-IAR-Focused Review FY 2016	0.0	7.5	7.5	NA	3.5	4.0	53%	Jan 2016		In Progress	
2.8	A	FM	Crump-IAR-Focused Review FY 2017	7.5	7.5	0.0	0%		7.5	100%	Mar 2017		Scheduled	
2.8	A	FM	Jackson-IAR-Focused Review FY 2016	7.5	7.5	0.0	0%	38.0	-30.5	-407%	Aug 2016		In Progress	
2.8	A	FM	Jackson-IAR-Focused Review FY 2017	15.0	15.0	0.0	0%		15.0	100%	Sep 2016		Scheduled	
2.2	A	FM	Crossville-IAR-Focused Review FY 2017	7.5	7.5	0.0	0%		7.5	100%	Feb 2017		Scheduled	
2.2	A	FM	Dickson-IAR-Focused Review FY 2016	0.0	0.8	0.8	NA	0.5	0.3	33%	Jan 2016	Aug 2016	Completed	
2.2	A	FM	Dickson-IAR-Focused Review FY 2017	7.5	7.5	0.0	0%		7.5	100%	May 2017		Scheduled	
2.2	A	FM	Elizabethon-IAR-Focused Review FY 2016	30.0	30.0	0.0	0%	55.0	-25.0	-83%	Sep 2017		In Progress	
2.2	A	FM	Elizabethon-IAR-Focused Review FY 2017	45.0	105.0	60.0	133%		105.0	100%	Dec 2017		Scheduled	
2.0	A	FM	McMinnville-IAR-Focused Review FY 2016	0.0	0.8	0.8	NA	0.5	0.3	33%	Jan 2016	Aug 2016	Completed	
2.0	A	FM	McMinnville-IAR-Focused Review FY 2017	7.5	7.5	0.0	0%		7.5	100%	Feb 2017		Scheduled	
1.9	A	FM	McKenzie-IAR-Focused Review FY 2017	7.5	15.0	7.5	100%		15.0	100%	Aug 2016		Scheduled	
1.9	A	FM	Hartsville-IAR-Focused Review FY 2017	7.5	7.5	0.0	0%		7.5	100%	Feb 2017		Scheduled	
1.9	A	FM	Murfreesboro-IAR-Focused Review FY 15-16	0.0	0.8	0.8	NA	0.5	0.3	33%	Apr 2016	Aug 2016	Completed	
1.9	A	FM	Murfreesboro-IAR-Focused Review FY 2017	7.5	7.5	0.0	0%		7.5	100%	May 2017		Scheduled	
1.9	A	FM	Shelbyville-IAR-Focused FY 2016	7.5	7.5	0.0	0%	0.5	7.0	93%	Aug 2016		In Progress	
1.9	A	FM	Shelbyville-IAR-Focused Review FY 2017	15.0	15.0	0.0	0%		15.0	100%	Aug 2016		Scheduled	
1.8	A	FM	Newbern-IAR-Focused Review FY 2015	0.0	3.8	3.8	NA	4.0	-0.3	-7%	Feb 2016	Aug 2016	Completed	
1.8	A	FM	Newbern-IAR-Focused Review FY 2016	0.0	30.0	30.0	NA	24.5	5.5	18%	Jun 2016		In Progress	
1.8	A	FM	Newbern-IAR-Focused Review FY 2017	30.0	30.0	0.0	0%		30.0	100%	Jul 2017		Scheduled	
1.6	A	FM	Hohenwald-IAR-Focused Review FY 2016	15.0	15.0	0.0	0%	7.0	8.0	53%	Sep 2017		In Progress	
1.6	A	FM	Hohenwald-IAR-Focused Review FY 2017	30.0	30.0	0.0	0%		30.0	100%	Sep 2017		Scheduled	
1.6	A	FM	Oneida-IAR-Focused Review FY 2017	15.0	15.0	0.0	0%		15.0	100%	Nov 2016		Scheduled	
1.4	A	FM	Athens-IAR-Focused Review FY 2017	7.5	15.0	7.5	100%	5.5	9.5	63%	May 2017		In Progress	
1.4	A	FM	Whiteville-IAR-Focused Review FY 2017	7.5	7.5	0.0	0%	0.5	7.0	93%	Jun 2017		In Progress	
1.0	A	FM	Chattanooga-IAR-Focused Review FY 2017	7.5	7.5	0.0	0%		7.5	100%	Apr 2017		Scheduled	
	C	FM	Consultation	97.5	150.0	52.5	54%	47.0	103.0	69%	Jul 2016		In Progress	
	M	IS	Risk Assessment	698.8	267.8	-431.0	-62%	FN1	51.0	216.8	81%	Mar 2016		In Progress
	A	FM	TCAT Audit Program Development	0.0	150.0	150.0	NA	FN1	14.5	135.5	90%	Aug 2016		In Progress
Total Planned Audit Hours:				1328.8	1321.5	-7.3		351.0	970.5					
Estimated Available Audit Hours = 1329														

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 - Budgeted hours for Risk Assessment reduced, TCAT Audit Program Development added.

**Tennessee Board of Regent - Investigations
Internal Audit Plan
Fiscal Year Ending June 30, 2017
Revised October 2016**

Ranking	Type	Area	Audit	Original Plan	Revised Plan	Revised to Original		Actual	Planned to Actual		Completion Date	Status
						Change in Hours	Change in Percent		Hours	Percentage		
	C	IS	Consultation with Campus Auditors	240.0	240.0	0.0	0%	60.5	179.5	75%		In Progress
	I	IS	Investigation Management	240.0	240.0	0.0	0%	70.0	170.0	71%		In Progress
	I	FM	TBR 12-04	22.5	22.5	0.0	0%	0.0	22.5	100%		In Progress
	I	FM	TBR 13-02	22.5	22.5	0.0	0%	0.0	22.5	100%		In Progress
	I	IA	TBR 14-04	7.5	7.5	0.0	0%	0.0	7.5	100%		In Progress
	I	FM	TBR 15-01	7.5	7.5	0.0	0%	0.0	7.5	100%		In Progress
	I	FM	TBR 15-03	22.5	22.5	0.0	0%	0.0	22.5	100%		In Progress
	I	FM	TBR 15-04	37.5	37.5	0.0	0%	0.0	37.5	100%		In Progress
	I	IS	TBR 16-01	22.5	22.5	0.0	0%	0.0	22.5	100%		In Progress
	I	IS	TBR 16-02	22.5	22.5	0.0	0%	0.0	22.5	100%		In Progress
	I	AT	TBR 16-05	15.0	15.0	0.0	0%	0.0	15.0	100%		In Progress
	I	IA	TBR 16-08	15.0	15.0	0.0	0%	3.5	11.5	77%		In Progress
	I	SS	TBR 16-10	22.5	22.5	0.0	0%	0.0	22.5	100%		In Progress
	I	AT	TBR 16-12	37.5	37.5	0.0	0%	0.0	37.5	100%		In Progress
	I	FM	TBR 16-13	30.0	30.0	0.0	0%	0.0	30.0	100%		In Progress
	I	IA	TBR 16-14	30.0	30.0	0.0	0%	0.0	30.0	100%		In Progress
	I	IS	TBR 16-15	37.5	37.5	0.0	0%	0.5	37.0	99%		In Progress
	I	FM	TBR 16-17	15.0	15.0	0.0	0%	5.0	10.0	67%		In Progress
	I	IS	TBR 16-18	0.0	22.5	22.5	NA	20.0	2.5	11%	July 2016	Completed
	I	IS	TBR 16-19	75.0	75.0	0.0	0%	2.0	73.0	97%		In Progress
	I	IA	TBR 16-20	37.5	37.5	0.0	0%	4.0	33.5	89%		In Progress
	I	FM	TBR 16-21	37.5	37.5	0.0	0%	5.0	32.5	87%		In Progress
	I	FM	Unscheduled Investigations	375.0	352.5	-22.5	-6%	0.0	352.5	100%		In Progress
Total:				1372.5	1372.5	0.0		170.5	1202.0			

* Estimated Available Audit Hours = 1372.5 (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

Note: Additional administrative hours this quarter due to staff vacancies and agency move to new headquarters.



TENNESSEE BOARD OF REGENTS

MEETING:	Committee on Audit
DATE:	November 15, 2016
AGENDA ITEM:	Review of Salaries and Budgets for System Auditors
PRESENTER:	Tammy Birchett
ACTION REQUIRED:	Informational Report
STAFF'S RECOMMENDATION:	Accept Report

BACKGROUND INFORMATION:

In accordance with the Audit Committee Charter, salaries for system auditors are presented on the attached documents for review by the Committee. The salaries were in effect at for Fiscal Year 2017. The first page is a summary of the internal audit positions and average salaries by type of institution. The second page is a listing of the salaries, professional experience and professional certifications by institution and individual.

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

Tennessee Board of Regents
Internal Auditor Salaries - Summary Data as of October 1, 2016
For the Fiscal Year Ended June 30, 2017

Positions	Number of Positions	Average Annual Salary	Average Increase from Prior Year	Annual Salary Range
University Directors*	5	\$ 90,692	4.1%	\$83,050 - \$103,837
University Assistant Directors	4	\$ 59,102	1.3%	\$54,309 - \$65,013
University Auditors	7.85	\$ 52,461	5.0%	\$40,161 - \$63,594
Total University	<u>16.85</u>			
Community College Directors**	12	\$ 64,546	1.4%	\$51,880 - \$75,430
Community College Auditors***	-	-	-100.0%	N/A
Total Community College	<u>12</u>			
System-wide CAE	1	\$ 121,907	6.7%	N/A
System-wide Assistant Director	1	\$ 92,556	9.3%	N/A
System Office Auditors	3	\$ 73,911	0.8%	\$70,214 - \$74,907
Total System-wide Office	<u>5</u>			
Total Filled Positions	33.85	\$ 68,314	2.6%	\$39,661 - \$114,233
Vacant Positions	<u>2.5</u>			
All Positions	<u>36.35</u>			

Notes:

- * A vacancy occurred October 1, 2016, in the Audit Director position at TSU.
- ** A vacancy occurred November 1, 2015, in the Audit Director position at NaSCC.
- *** A vacancy occurred August 5, 2016, in the 1/2 time staff auditor position at ChSCC.

Tennessee Board of Regents
Internal Auditor Salaries and Credentials as of October 1, 2016
For the Fiscal Year Ended June 30, 2017

Institution	Title	Name	Salary	Professional Certifications	Years of	
					Professional Experience	Years of TBR Experience
APSU	Director of Internal Audit	B. Clements	\$ 89,760	CIA, CFE, CRMA	19	11
APSU	Internal Auditor	B. Chancellor	\$ 51,139	None	22	17.5
ETSU	Director of Internal Audit	R. Lewis	\$ 84,742	CPA	21	18
ETSU	Assistant Director	M. Stirling	\$ 54,309	CPA	10	5
ETSU	Internal Auditor	A. Finney	\$ 44,409	CPA	23	14
ETSU	Information Systems Auditor	R. Scheuch (85%)	\$ 43,214	CISSP	24	10
MTSU	Director of Audit and Consulting Services	B. Burkhart	\$ 83,050	CPA	34	30
MTSU	Assistant Director	D. Snodgrass	\$ 59,552	CPA	33	29
MTSU	Internal Auditor 1	C. Ray	\$ 42,824	None	16	8
MTSU	Internal Auditor 1	O. Burns	\$ 40,161	CPA	11	8
TSU	Director of Internal Audit	<i>Vacant</i>	\$ -			
TSU	Assistant Director	R. Trobaugh	\$ 65,013	CFE, CGFM	48	39
TTU	Director of Internal Audit	D. Metts	\$ 95,000	CPA	37	33
TTU	Assistant Director	G. Ligon	\$ 58,806	None	33	33
UOM	Campus Chief Audit Executive	B. Morgan	\$ 103,837	CPA, CIA, CFE	33	5.5
UOM	Senior Internal Auditor	V. Deaton	\$ 63,240	CISA, CFE	18	3
UOM	Senior Internal Auditor	P. Gogonelis	\$ 63,240	CIA, CFE, CGAP, CRMA	7	3
UOM	Senior IT & Network Security Auditor	J. Pierce	\$ 63,594	CISA, CRISC	7	5.5
ChSCC	Director of Internal Audit	K. Clingan	\$ 67,968	CIA, CFSA, CIDA	24	3.8
ChSCC	Specialist - Internal Audit	<i>Vacant (50%)</i>	\$ -			
CISCC	Director of Internal Audit	A. Bishop	\$ 51,880	CPA, CGFM	27.5	21.5
CoSCC	Director of Internal Audit	E. Smith	\$ 70,930	CPA	21	1
DSCC	Director of Internal Audit	S. Pruett	\$ 60,002	CPA, CIA	31	<2
JSCC	Director of Internal Audit	A. Brown	\$ 58,885	CPA	30	30
MSCC	Director of Internal Audit	T. Wiseman	\$ 61,387	CPA	18	14
NaSCC	<i>Director of Internal Audit</i>	<i>Vacant</i>	\$ -			
NeSCC	Director of Internal Audit	C. Hyder	\$ 65,108	CIA	18	13
PSCC	Director of Internal Audit	S. Walker	\$ 75,430	CPA, CGFM	30	26
RSCC	Interim Director of Internal Audit	C. Cortesio	\$ 62,424	-	29	5
STCC	Director of Internal Audit	C. Johnson	\$ 63,600	CPA	44	2
VSCC	Director of Internal Audit	N. Batson	\$ 62,292	CPA	26	24
WSCC	Director of Internal Audit	M. Ortlieb	\$ 74,647	CPA	44.5	4.5
TBR	System-wide Chief Audit Executive	T. Birchett	\$ 121,907	CPA	35	12
TBR	Director of Internal Audit	M. Batson	\$ 92,556	CPA	29	21
TBR	Investigative Auditor IV	L. Ciprich	\$ 75,407	CIA, CFE	27	3
TBR	Internal Auditor IV - TCATs	H. Vose	\$ 70,920	CIA, CFE	20	8
TBR	Information Systems Auditor IV	J. Sorrell	\$ 75,407	CISA	38	3

Notes:

- 1 - Position vacant since October 1, 2016.
- 2 - Position vacant since November 1, 2015.
- 3 - Retirement scheduled for November 23, 2016.

Certifications:

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

**Tennessee Board of Regents
Internal Audit Offices
Budgets for Travel and Operating Costs
For the Fiscal Year Ended June 30, 2017**

Institution	Auditors	Per Auditor		Total	
		Travel	Operating	Travel	Operating
APSU	2	\$ 1,000	\$ 800	\$ 2,000	\$ 1,600
ETSU	3.85	\$ 1,234	\$ 2,803	\$ 4,750	\$ 10,790
MTSU	4	\$ 1,875	\$ 3,896	\$ 7,500	\$ 15,583
TSU	2	\$ 2,500	\$ 4,000	\$ 5,000	\$ 8,000
TTU	2	\$ 6,850	\$ 1,825	\$ 13,700	\$ 3,650
UOM	4	\$ 2,000	\$ 1,945	\$ 8,000	\$ 7,781
Average per Auditor	17.85	\$ 2,275	\$ 2,634		

Institution	Auditors	Per Auditor		Total	
		Travel	Operating	Travel	Operating
ChSCC	1.5	\$ 3,000	\$ 1,467	\$ 3,000	\$ 2,200
CISCC	1	\$ 1,500	\$ 1,875	\$ 1,500	\$ 1,875
CoSCC	1	\$ 5,000	\$ 2,580	\$ 5,000	\$ 2,580
DSCC	1	\$ 1,600	\$ 2,000	\$ 1,600	\$ 2,000
JSCC	1	\$ 2,700	\$ 400	\$ 2,700	\$ 400
NaSCC	1	\$ 500	\$ 2,000	\$ 500	\$ 2,000
NeSCC	1	\$ 1,410	\$ 4,100	\$ 1,410	\$ 4,100
MSCC	1	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
PSCC	1	\$ 3,500	\$ 2,080	\$ 3,500	\$ 2,080
RSCC	1	\$ 1,920	\$ 1,470	\$ 1,920	\$ 1,470
STCC	1	\$ 4,400	\$ 1,400	\$ 4,400	\$ 1,400
VSCC	1	\$ 1,675	\$ 1,215	\$ 1,675	\$ 1,215
WSCC	1	\$ 1,250	\$ 911	\$ 1,250	\$ 911
Average per Auditor	13.5	\$ 3,311	\$ 2,656		

Institution	Auditors	Per Auditor		Total	
		Travel	Operating	Travel	Operating
TBR - SWIA	4	\$ 8,250	\$ 5,750	\$ 33,000	\$ 23,000
TBR - TCAT	1	\$ 11,000	\$ 4,500	\$ 11,000	\$ 4,500

Note 1: Operating budgets generally consist of expenses such as printing, office supplies, software, network connections, professional memberships and professional privilege tax. Replacement computer equipment is usually funded from the institution's renewal and replacement funds.

Note 2: Travel budgets generally cover travel required for audits and the cost of professional development. Some campuses have the option of requesting funds from the president's budget for professional development.

Note 3: In addition to general operating expenses, the operating budget for TBR SWIA covers the following costs for the system:

Internal Audit Training Retreat - provides 16 hours of continuing education to attendees.

Quality Assurance Review - IIA requires an external review every 5 years.

MKI Software - Approximately \$20,000 maintenance cost for year 2 of 5 year contract.

Note 4: The Operating budget for NeSCC has been adjusted to remove the \$11,200 SWIA chargeback.



TENNESSEE BOARD OF REGENTS

MEETING:	Committee on Audit
DATE:	November 15, 2016
SUBJECT:	Review of Salaries for Office of System-wide Internal Audit
PRESENTER:	Tammy Birchett
ACTION REQUIRED:	Roll Call Vote
STAFF'S RECOMMENDATION:	Approve

BACKGROUND INFORMATION:

In accordance with the Audit Committee Charter, salaries for auditors in the Office of System-wide Internal Audit are to be reviewed and approved by the Audit Committee. Fiscal Year 2016 salaries for system office audit staff are presented on the attached document for review and approval.

Tennessee Board of Regents
Internal Auditor Salaries and Credentials as of October 1, 2016
For the Fiscal Year Ended June 30, 2017

Title	Name	FY 2017 Salary	FY 2016 Salary	Increase from Prior Year	Professional Certifications	Years of Professional Experience	Years of TBR Experience
System-wide Chief Audit Executive	T. Birchett	\$ 121,907	\$ 114,233	\$ 7,674 (1)	CPA	35	12
Director of Internal Audit	M. Batson	\$ 92,556	\$ -	- (2)	CPA	29	21
Investigative Auditor IV	L. Ciprich	\$ 75,407	\$ 74,907	\$ 500 (3)	CIA, CFE	27	3
Information Systems Auditor IV	J. Sorrell	\$ 75,407	\$ 74,907	\$ 500 (3)	CISA	38	3
Internal Auditor IV - TCATs	H. Vose	\$ 70,920	\$ 70,214	\$ 706 (3)	CIA, CFE	20	8

Notes:

(1) CAE received an equity increase in March 2016 and COLA in July 2016.

(1) Assistant Director left March 31, 2016. Position was reclassified as Director and was filled on October 1, 2016.

(3) COLA increase in July 2016.

Certifications:

CPA - Certified Public Accountant (AICPA)

CIA - Certified Internal Auditor (IIA)

CFE - Certified Fraud Examiner (ACFE)

CISA - Certified Information Systems Auditor (IIA)



TENNESSEE BOARD OF REGENTS

MEETING:	Committee on Audit
DATE:	November 15, 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.