

TENNESSEE BOARD OF REGENTS
Committee on Audit

AGENDA
March 14, 2017

- I. INTERNAL AUDIT TRANSITION UNDER THE FOCUS ACT
(Tammy Birchett)**
- II. REPORT ON THE CHIEF AUDIT EXECUTIVE SEARCH
(Regent Tom Griscom, Dale Sims)**
- III. CONSENT AGENDA (Tammy Birchett)**
 - a. Review of Annual Risk Assessments for the Tennessee Colleges
of Applied Technology**
- IV. INFORMATIONAL REPORTING (Tammy Birchett)**
 - a. Review of Comptroller's Office Audit Reports**
 - b. Review of Corrective Actions on Performance Audit Findings
pg.**
 - c. Review of Internal Audit Reports**
- V. REVIEW OF REVISIONS TO FISCAL YEAR 2017 INTERNAL
AUDIT PLANS (Tammy Birchett)**
- VI. REVIEW OF HIRING FOR INTERIM INTERNAL AUDIT
POSITION (Tammy Birchett)**
- VII. NON-PUBLIC EXECUTIVE SESSION (Tammy Birchett)**

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Internal Audit Transition Under the FOCUS Act

DATE: March 14, 2017

PRESENTER: Tammy Birchett

ACTION REQUIRED: Informational Report

STAFF'S
RECOMMENDATION: Not Applicable

The Committee will discuss internal audit transition activities and proposed legislation, resulting from the FOCUS Act.

With the FOCUS Act directing the creation of a separate state university board, a governing board, for each of the six universities in the Tennessee Board of Regents system, statutes regarding internal audit activities also required revisions. SB0994 and HB1004 were introduced during the current session of the State Legislature; Sections 2 through 9 of the bill relate to internal audit. The original bill and an amendment is included in these materials.

The Committee will review the revisions represented in the bills.

SENATE BILL 994

By Tracy

AN ACT to amend Tennessee Code Annotated, Title 49, Chapter 14; Section 49-7-118 and Title 49, Chapter 7, Part 30, relative to the board of regents and state university boards.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 49-7-118, is amended by deleting subsections (a), (b), (c), and (d) in their entirety and substituting instead the following language:

(a) The governing boards of public institutions of higher education are authorized to establish policies pursuant to which a suitable number of persons may be employed or commissioned, or both, as police officers, public safety officers, and security officers by institutions and schools governed by the respective boards.

(b) In addition to the minimum requirements under regulation by the peace officer standards and training (POST) commission, each board or institution may establish additional qualifying factors, training standards, and policies for employees holding a police officer's commission.

(c) The governing boards of public institutions of higher education are authorized to establish such other minimum qualifications for employment as security officers as they deem appropriate; however, the qualifications for security officers permitted to carry firearms or other arms while on duty shall be at least equivalent to the certification requirements of the POST commission.

(d) When properly commissioned and qualified in accordance with the policies of the governing boards of public institutions of higher education, the police officers shall have all the police powers necessary to enforce all state laws as well as rules and regulations of the institutions. The authority granted extends to all facilities or property

owned, leased, or operated by the governing boards of the public institutions of higher education, including any public roads or rights-of-way that are contiguous to, within the perimeter of, or connect between the facilities, property, or interests of a particular institution.

SECTION 2. Tennessee Code Annotated, Section 49-7-3001, is amended by deleting subsection (b) in its entirety and substituting instead the following language:

The board of regents shall require risk-based internal financial audits of the offices of the chancellor and the presidents and directors of the institutions governed by the board; 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.

SECTION 3. Tennessee Code Annotated, Section 49-7-3001, is amended by redesignating subsection (c) as subsection (d) and inserting the following language as a new subsection (c):

Each state university board shall require an annual internal financial audit of the office of the president of the institution. The audit shall be reviewed by the institution's governing board and the comptroller of the treasury.

SECTION 4. Tennessee Code Annotated, Section 49-7-3002, is amended by deleting the section in its entirety and substituting instead the following:

A flight log shall be maintained for each state-owned airplane used by officers or employees of the University of Tennessee system or its institutions or the state university and community college system, including its universities, for travel related to a system or institution. The log shall show the reason for each flight, the date and final destination of each flight, the time of departure, time of arrival, all stops made prior to reaching the final destination, the length of time of each portion of a flight and the name of any person traveling on any portion of a flight, and the position the person holds with the system or institution. If a person who is not an officer or employee of the system or institution is a passenger on any portion of a flight, then the log shall clearly identify the

person, the portion of the flight on which the person is a passenger and show the reason the person is a passenger.

SECTION 5. Tennessee Code Annotated, Section 49-7-3003, is amended by deleting the section in its entirety and substituting instead the following language:

Public institutions of higher education shall not purchase alcoholic beverages, beer, or wine with funds derived from state taxes, tuition, or student fees that are appropriated or reappropriated by the general assembly.

SECTION 6. Tennessee Code Annotated, Section 49-14-102, is amended by deleting the section in its entirety and substituting instead the following language:

(a) The board of regents and each state university board created under chapter 8, part 2 of this title and the University of Tennessee board of trustees created under chapter 9, part 2 of this title shall each create an audit committee. Each board is authorized to select one (1) or more certified public accountants or other qualified citizens who are not members of such board to serve on the audit committee.

(b) Each audit committee shall employ a person qualified by training and experience to serve as the chief internal auditor. The chief internal auditor shall report directly to the audit committee and respective board and shall be removable only for cause by a majority vote of the respective board. The internal auditor shall file a report on the audit work with the audit committee at least annually.

(c) An audit committee created pursuant to this chapter shall also be subject to the State of Tennessee Audit Committee Act of 2005, compiled in title 4, chapter 35.

SECTION 7. Tennessee Code Annotated, Section 49-14-103, is amended by deleting subsection (b) in its entirety and substituting instead the following language:

(b) Section 8-50-116 shall apply to all higher education employees. In addition, no higher education employee shall suffer any of the actions specified in § 8-50-116 for

reporting to or cooperating with auditors or for reporting any facts to the governing boards of public institutions of higher education or to the audit committees of those boards. It is a Class A misdemeanor to knowingly and willingly retaliate or take adverse action of any kind against any person for reporting alleged wrongdoing pursuant to this chapter.

SECTION 8. Tennessee Code Annotated, Section 49-14-104, is amended by deleting the section in its entirety and substituting instead the following language:

The governing boards of all public institutions of higher education shall establish a policy requiring that annual reports detailing expenditures made by, at the direction of, or for the benefit of a system head or chief executive of an institution are to be filed with their respective boards. It is the legislative intent that the policy require the report of discretionary expenditures, which shall include, but not be limited to, 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 system head's or chief executive's office. System heads or chief executives shall not have the authority to grant themselves an exception to fiscal, spending, or travel policies established by their boards or by statute.

SECTION 9. Tennessee Code Annotated, Section 49-14-106, is amended by deleting the section in its entirety and substituting instead the following language:

(a) The hiring of community college internal auditors shall be done upon the recommendation of the institutional presidents with the approval of the chancellor or designee of the board of regents system. Termination of employment of community college internal auditors shall require prior approval by the chancellor of the board of regents system and the board's audit committee.

(b) The hiring of campus internal auditors of the University of Tennessee shall be done with the approval of the University of Tennessee president or designee.

Termination of employment of University of Tennessee internal auditors shall require prior approval by the University of Tennessee president and the board audit committee.

(c) Annual or other periodic audits of chief executives shall be performed by an internal auditor or auditors who are not employees of the institution of the chief executive being audited.

SECTION 10. This act shall take effect upon becoming a law, the public welfare requiring it.

Amendment No. 1 to SB0994

Gresham
Signature of Sponsor

AMEND Senate Bill No. 994

House Bill No. 1004*

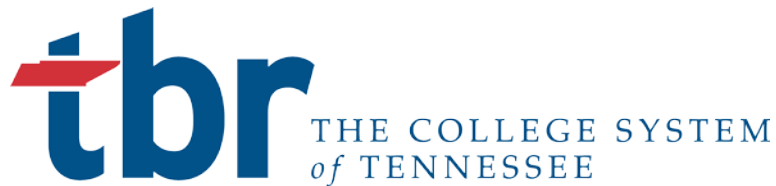
by deleting Section 9 of the printed bill and substituting instead the following:

SECTION 9. Tennessee Code Annotated, Section 49-14-106, is amended by deleting the section in its entirety and substituting instead the following language:

(a) The hiring of community college internal auditors shall be done upon the recommendation of the institutional presidents with the approval of the chancellor or designee of the board of regents system. Termination of employment of community college internal auditors shall require prior approval by the chancellor of the board of regents system and the board's audit committee.

(b) The hiring of campus internal auditors shall be done upon the recommendation of the institutional presidents with the approval of the chancellor or the University of Tennessee president or designee as applicable. Termination of employment of campus internal auditors shall require prior approval by the chancellor or University of Tennessee president as applicable and the board audit committee. Annual or other periodic audits of chief executives shall be performed by an internal auditor or auditors who do not report to the chief executive being audited.

(c) Annual or other periodic audits of chief executives shall be performed by an internal auditor or auditors who are not employees of the institution of the chief executive being audited. Notwithstanding the foregoing, internal auditors or auditors who report to the board audit committee may perform annual or other periodic audits of the chancellor of the board of regents system or the University of Tennessee president.



BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Report on the Chief Audit Executive Search

DATE: March 14, 2017

PRESENTER: Tom Griscom, Regent
Dale Sims, Vice Chancellor for Business and Finance

ACTION REQUIRED: Informational Report

STAFF'S
RECOMMENDATION: Not Applicable

The Tennessee Board of Regents System Office has initiated a search to fill the position of Chief Audit Executive. The position is currently held by Tammy Birchett, who will retire June 9, 2017. The Committee will be updated on the search process.

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Review of Risk Assessments for Tennessee Colleges of Applied Technology

DATE: March 14, 2017

PRESENTER: Tammy Birchett

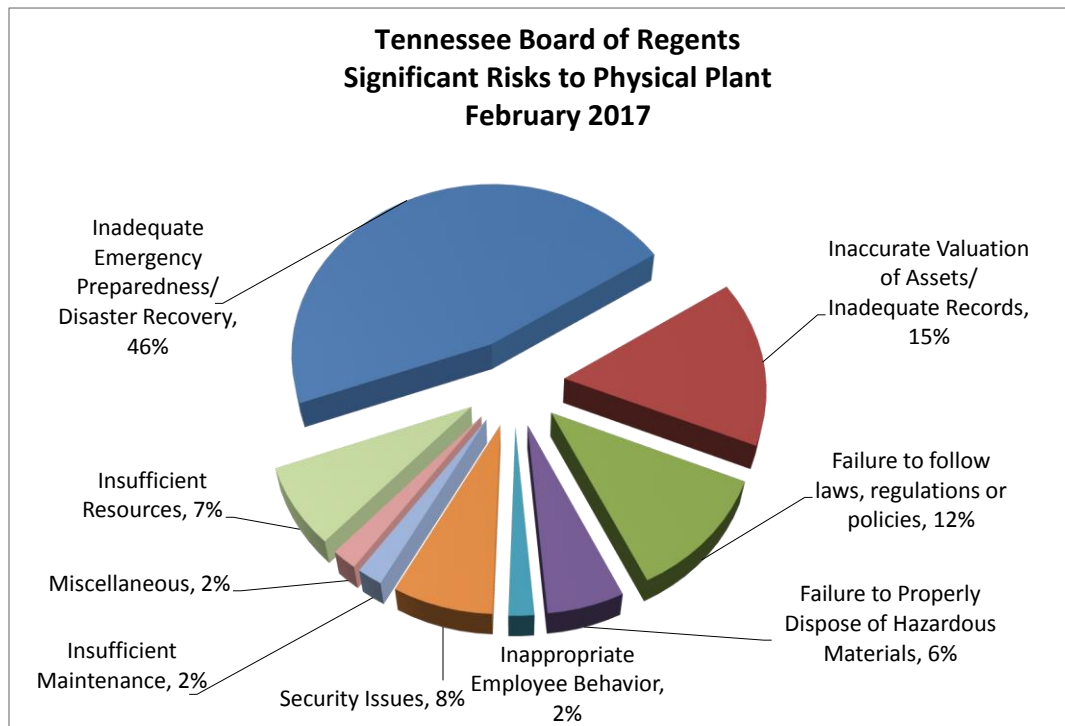
ACTION REQUIRED: Voice Vote

STAFF'S
RECOMMENDATION: Approve

The Committee will review and consider for approval the risk assessments for the Tennessee Colleges of Applied Technology (TCATs.) Annually, staff at each TCAT performs an enterprise-wide risk assessment followed by an assessment of the internal controls in place to mitigate the risks for each major process. In addition to the risk and control footprints prepared, each TCAT director provided a letter to the Audit Committee acknowledging responsibility for the operations and giving their opinion that the risk assessment was sufficiently comprehensive for the area reviewed and supports the conclusions reached during the assessment.

Each lead institution's internal auditor performed a limited review of the documents, concluding on the adequacy of the extent of coverage, conclusions reached and level of documentation. The system-wide auditor responsible for TCAT audits performed an additional desk review and followed up with management as needed to complete the review process and approval is recommended.

For each major area of operations, a chart is provided depicting a summary of the most frequently noted significant risks. Each summary also lists the most common controls identified by management to mitigate those risks. Following the summaries are the enterprise-wide risk footprints for each TCAT. The related control footprints prepared by management for each TCAT, as well as the letter from each TCAT Director and each Internal Auditor are on file and available as needed.



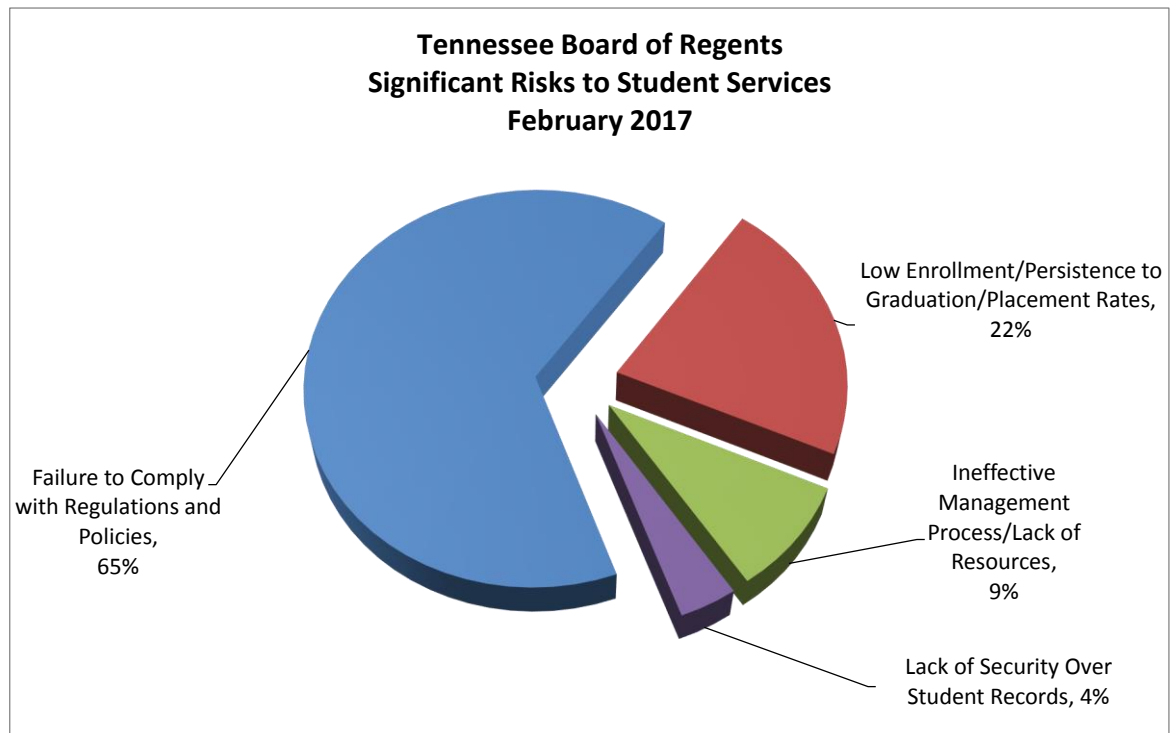
Physical Plant Summary

All the 26 of the Colleges of Applied Technology indicated at least one significant risk in this area and had some common risks. Significant risks are generally defined as those risks which management has assessed the highest. Please refer to each institution's enterprise wide risk footprint for specific details on each institution.

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

Controls in place to mitigate significant risks:

1. Annual inventory process
2. Employee training
3. Equipment capitalization policy
4. Annual review of insurance report
5. Maintain supporting documentation
6. Emergency response plan and periodic testing of plan
7. Capital budgets
8. Management walkthroughs



Student Services Summary

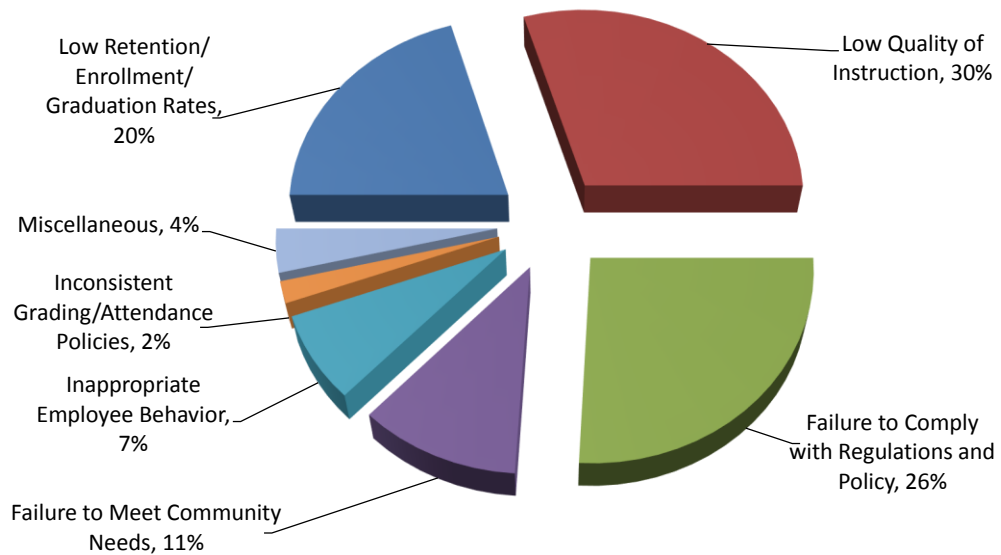
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No corrective action plans were submitted indicating management deemed adequate controls were in place to mitigate the risks noted.

Controls in place to mitigate significant risks:

1. Training of employees/faculty orientation
2. Written policies and procedures
3. Reconciliation of financial aid funds
4. Regular staff meetings
5. Cross training employees
6. Marketing and public relations plan
7. Alumni and employer surveys
8. Academic counseling sessions

**Tennessee Board of Regents
Significant Risks to Instruction and Academic Support
February 2017**



Instruction and Academic Support Control Footprint

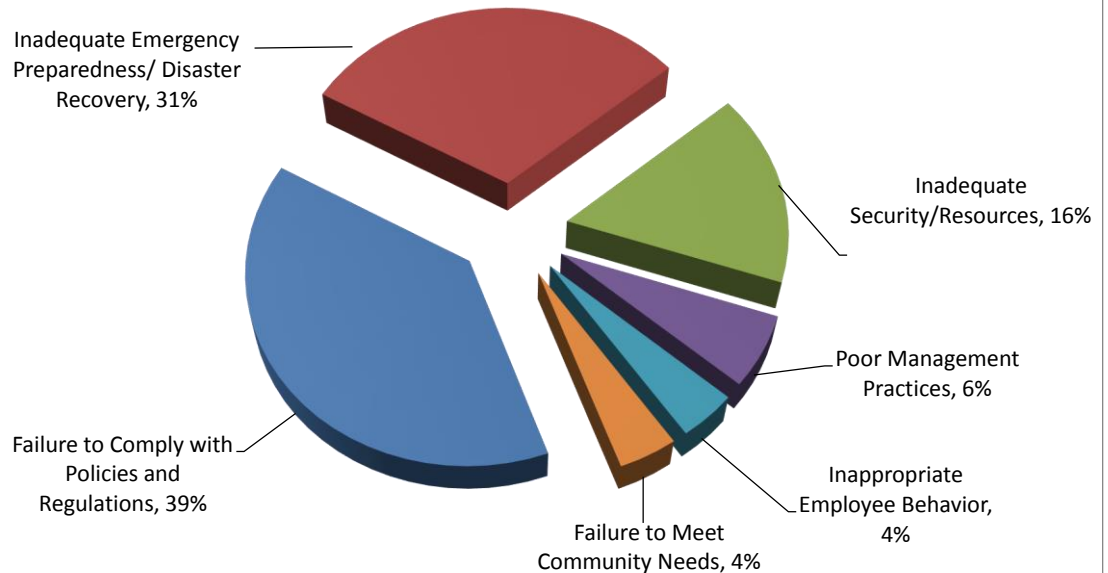
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No corrective action plans were submitted indicating management deemed adequate controls were in place to mitigate the risks noted.

Controls in place to mitigate significant risks:

1. Committee interviewing process of applicants
2. Faculty development program
3. Background checks on new faculty
4. Survey of student needs
5. Promotion and tenure processes
6. Employee handbook packet
7. Written policies and procedures
8. Faculty evaluation process

**Tennessee Board of Regents
Significant Risks to Institutional Support
February 2017**



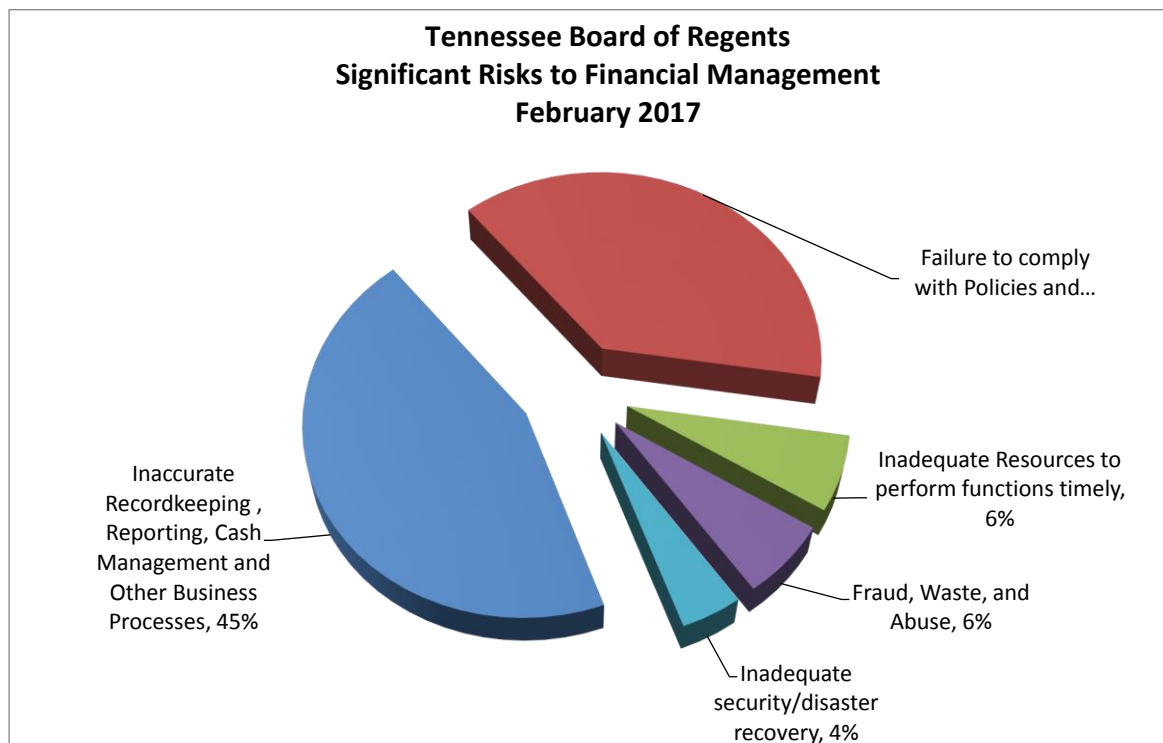
Institutional Support Summary

All the 26 Colleges of Applied Technology indicated at least one significant risk in this area and had some common risks. Significant risks are generally defined as those risks which management has assessed the highest. Please refer to each institution's enterprise wide risk footprint for specific details on each institution.

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

Controls in place to mitigate significant risks:

1. Personnel and program reviews
2. Periodic emergency preparedness drills and evaluation of plans
3. Training on sexual harassment and other key issues
4. Periodic staff meetings
5. Grievance procedures and committee
6. Employer and alumni surveys
7. Involvement with community organizations
8. Management and lead institution review process



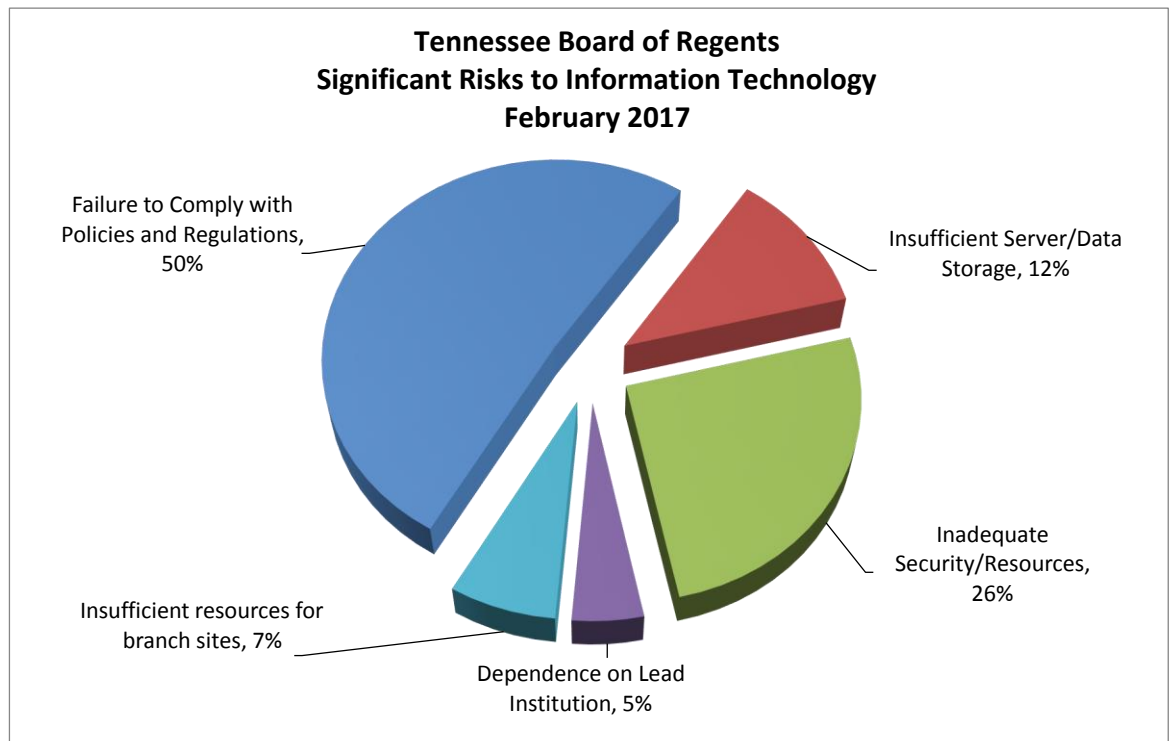
Financial Management Summary

23 of the 26 Colleges of Applied Technology indicated at least one significant risk in this area and had noted some common risks. Significant risks are generally defined as those risks which management has assessed the highest. Please refer to each institution's enterprise wide risk footprint for specific details on each institution.

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

Controls in place to mitigate significant risks:

1. Budget management
2. Various reconciliations
3. Segregation of duties
4. Policies and procedures
5. Lead institution review
6. Cash counts
7. Employee training
8. Annual inventory process



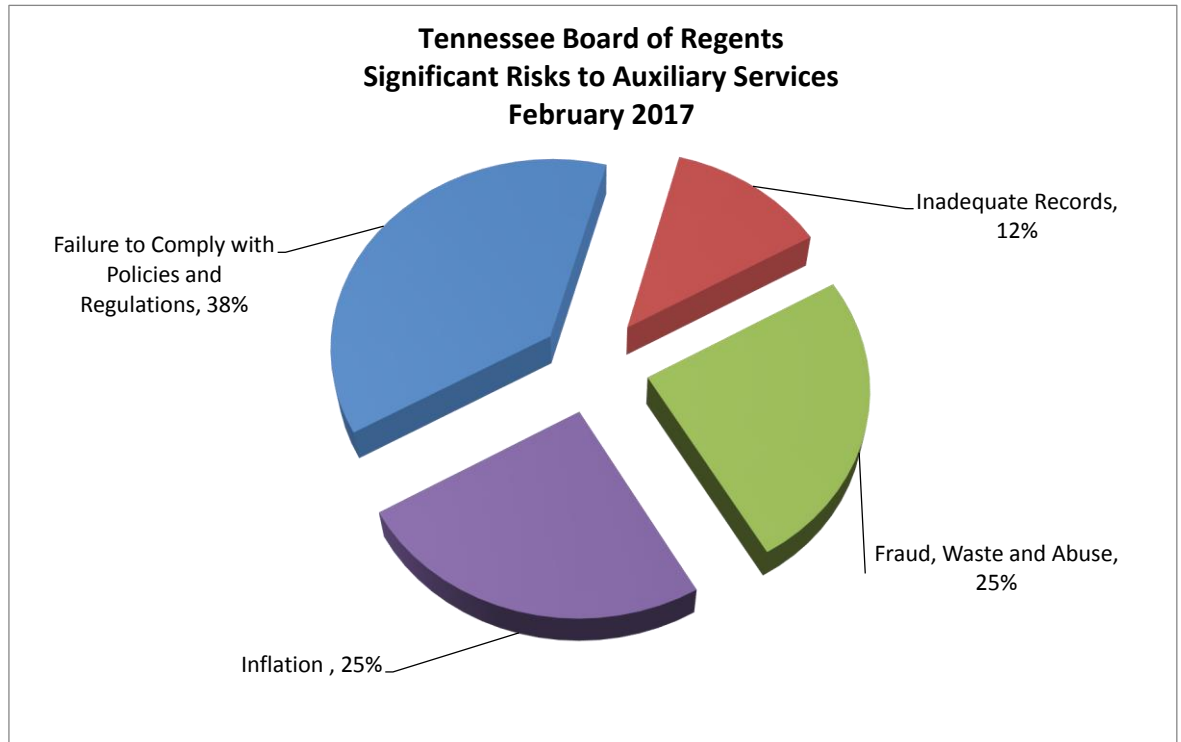
Information Technology Summary

All the 26 Colleges of Applied Technology indicated at least one significant risk in this area and had noted some common risks. Significant risks are generally defined as those risks which management has assessed the highest. Please refer to each institution's enterprise wide risk footprint for specific details on each institution.

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

Controls in place to mitigate significant risks:

1. Emergency response plan
2. Management oversight
3. Periodic review of equipment needs
4. Training and awareness programs
5. Periodic system maintenance
6. Periodic review of log files
7. Virus protection/firewalls
8. Physical security of equipment



Auxiliary Services Summary

23 of the 26 Colleges of Applied Technology indicated at least one significant risk in this area and had noted some common risks. Significant risks are generally defined as those risks which management has assessed the highest. Please refer to each institution's enterprise wide risk footprint for specific details on each institution.

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

Controls in place to mitigate significant risks:

1. Annual inventory
2. Safety inspections
3. Policies and procedures
4. Employee training
5. Segregation of duties
6. Physically secured areas
7. Management walk through
8. Reports from vendors

Risk Ranking Characteristics





Impact - Effect on the achievement of goals and objectives

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





Probability - Likelihood of a risk occurring

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

Risk Measurement/Outcome

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

Use for Risk Management Plan

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

TCAT Athens
Enterprise Risk Footprint
February 2017

#	ACTIVITIES		1		2		3		4		5		6		7		8
6	Institutional Support	HL	Failure to comply with Coe Accreditation Standards	HL	Inadequate preparedness for catastrophic events	ML	Failure to follow federal, state, and other rules and regulations (IRS, TBR, ADA, EEOC etc.)	ML	Failure to meet Community Need	ML	Abuse of power	ML	Excessive employee turnover/planning for transfer of knowledge due to attrition	ML	Inadequate Campus Security	LL	Inappropriate Employee Behavior
1	Instruction and Academic Support	HL	Low student retention	HL	Poor persistence to graduation/low completion rates	HL	Poor/outdated programs	ML	Failure to meet community's continuing education needs	ML	Inability to attract and retain faculty	ML	Inconsistency of grading practices and/or attendance reporting	LL	Inappropriate faculty/staff behavior	LL	Inappropriate use of 3rd party materials usage
5	Physical Plant	HL	Inadequate disaster recovery plan	HL	Catastrophic event such as natural disaster, terrorism, or fire	ML	Inaccurate reporting of capital assets and physical facilities inventory	ML	Theft, abuse, and waste	ML	Failure to follow federal, state, and other rules and regulations (ADA, OSHA, EPA, etc.)	ML	Failure to maintain a clean and safe environment	ML	Insufficient resources for physical plant renewals and replacements	-	
2	Student Services	HL	Failure to comply with Fed, State, TBR, THEC, and COE Regulations, Title IV guidelines	ML	Barriers to student success-course scheduling, counseling services, admissions process, etc.	ML	Failure to follow student disciplinary policies and procedures	ML	Inadequate red flag/identity theft plan	ML	Ineffective enrollment process	ML	Lack of security of confidential student records	ML	Failure to comply with FERPA and ADA	-	-
3	Financial Management	HL	Failure to perform reconciliations	ML	Fraud, Waste and Abuse	ML	Inaccurate recordkeeping	ML	Inadequate Inventory Control and Depreciation	ML	Inappropriate purchase/bid procedures	ML	Improper Payment/Cash Management	ML	Inadequate Separation of Duties	-	-
4	Information Technology	HL	Ineffective disaster recovery plan	HL	Insufficient data security measures/backups	HL	Natural Disaster/Fire	ML	Insufficient Network Security	ML	Ineffective strategic planning and management	ML	Insufficient Physical security of resources	ML	Insufficient servers, data storage, and backups	LL	Insufficient software license control and management
7	Auxiliary	ML	Equipment damage/malfunction	ML	Fire and Water damage	ML	Physical Injury	ML	Poor Inventory Control/Record Keeping	ML	Returned checks/credit card fraud	LL	Theft/Embezzlement	-	-	-	

Tennessee College of Applied Technology Covington
Enterprise Risk Assessment
February 2017

1	Instruction and Academic Support	MH	Loss of accreditation	MH	Failure to comply with COE on-line training program	MM	Failure to address communities workforce needs and demands	MM	Non-compliance with FERPA/ADA/EOE/Title VI, Title IX	MM	Fraud, waste & abuse	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
2	Physical Plant	MH	Inadequate preparedness for a catastrophic event such as a natural disaster or terrorism	MM	Inaccurate evaluation of plant assets for state insurance coverage	MM	Inadequate resources (staffing, supplies, equipment, facilities)	ML	Failure to maintain an up to date sensitive equipment inventory	ML	Failure to follow federal, state, and other rules and regulations (ADA, OSHA, EPA, etc.)	ML	Failure to maintain a clean and safe environment	ML	Failure to properly dispose of hazardous materials	ML	Fraud, waste, abuse, theft	LL	Insufficient resources for physical plant renewals and replacements	-	n/a	-	n/a
3	Institutional Support	MH	Preparedness for catastrophic events	MM	Failure to follow policies and procedures	MM	Failure to follow federal, state, and other rules and regulations (IRS, TBR ADA, EEOC, etc.)	ML	Inadequate records management	ML	Inadequate campus security	LM	Lack of sustainability	LM	Failure to address community needs	LM	Ineffective cross training	LM	Abuse of power	LL	Failure to maintain an appropriate culture/ethical environment	LL	Lack of collaborative opportunities
4	Information Technology	HL	Ineffective disaster recovery plan	MM	Failure to maintain information security	ML	Inadequate or ineffective internet management	ML	Insufficient IT staff	LM	Insufficient data security/network measures	LM	Insufficient software license control and management	LL	Loss of internet	-	n/a	-	n/a	-	n/a	-	n/a
5	Student Services	MH	Failure to comply with Federal, State, TBR, THEC, & COE Regulations	MM	Failure to comply with Federal and State Guidelines for Financial Aid Administration	MM	Lack of security and ineffective student records management	LM	Failure to comply with FERPA/EEO/ADA Act	LM	Failure to comply with student right to know information	LL	Low retention	LL	Fraud, waste & abuse	LL	Inconsistant application of published student policies and procedures	LL	Failure to follow student disciplinary policies and procedures	-	n/a	-	n/a
6	Financial Management	MH	Budget allocations	LL	Inventory control and depreciation	LL	Separation of duties	LL	Fraud, Waste & Abuse	LL	TAF, SAF, Perkins Compliance	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
7	Auxiliary	ML	Theft of funds	LL	Loss of revenue	LL	Inventory control	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a

Tennessee College of Applied Technology Crossville
Enterprise Risk Footprint
February 2017

Student Services	HL	Failure to comply with COE accreditation standards	HL	Inadequate Title IV compliance	MM	Failure to follow student disciplinary policies, guidelines and procedures	ML	Failure to comply with Cleary Act and VAWA	ML	Failure to comply with Federal and/or state regulations	ML	Failure to enforce FERPA	ML	Inadequate record security	ML	Ineffective enrollment process	LL	Inadequate recruitment	-	n/a	-	n/a	-	n/a	-	n/a	
Instruction	HL	Failure to meet COE accreditation standards (completion, placement, licensure)	MM	Inadequate training equipment / poor or outdated	MM	Inconsistent record keeping and reporting	ML	Failure to maintain a proper FTE	ML	Failure to meet community's continuing education needs	ML	Improper faculty behavior	ML	Inadequate quality of instruction	ML	Inappropriate faculty credentials	ML	Possible Title VI and Title IX violations	LL	Improper security of testing materials	LL	Inappropriate use of third party materials	LL	Insufficient professional development	LL	Outdated curriculum and/or programs	LL
Institutional Support	HL	Failure to comply with COE accreditation standards	MM	Inability to attract and retain top quality staff	MM	Inadequate Emergency response plan	MM	Inconsistent application of policies, guidelines and procedures	ML	Failure to comply with Cleary Act and VAWA	ML	Failure to comply with Federal and/or state regulations	ML	Inadequate records management	ML	Possible Title VI and Title IX violations	LL	Failure to maintain the Master Plan	-	n/a	-	n/a	-	n/a	-	n/a	
Physical Plant	HL	Failure to adhere to to state and federal regulations (EPA, OSHA, ADA ect.)	HL	Failure to maintain a safe environment	MM	Inadequate staffing	ML	Inaccurate valuation of assets	ML	Inadequate emergency response plan	ML	Inadequate routine and preventative maintenance	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	
Information Technology	MM	Inability to fund a full time IT person	MM	Inadequate bandwidth for online training	ML	Failure to maintain software license control	ML	Insufficient data security	ML	Insufficient disaster recovery plan	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	
Financial Management	ML	Data entry errors between TCAT and RSCC	ML	Failure to comply with state and federal reporting requirements	ML	Failure to follow TBR purchasing guidelines	ML	Fraud, waste, and abuse	ML	Improper cash management	ML	Inadequate Inventory Control	LM	Inadequate separation of duties	LL	Improper management of student fees	LL	Inadequate refund procedures	LL	Inequitable budget allocations in fund accounts	-	n/a	-	n/a	-	n/a	
Auxiliary	LM	Item obsolescence	LL	Inventory control	LL	Physical damage	LL	Theft	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	

Tennessee College of Applied Technology Crump
Enterprise Risk Footprint
February 2017

		RISKS											
#	ACTIVITIES		1		2		3		4		5		6
1	Student Services	HM	LOW ENROLLMENT	HM	POOR RETENTION	MH	SMALL STAFF SIZE	MM	FAILURE TO FOLLOW GOVERNING REGULATIONS	MM	FRAUD, WASTE & ABUSE	MM	OVER AWARDING STUDENTS
5	Physical Plant	HM	POOR BUILDING SECURITY	MM	FAILURE TO FOLLOW GOVERNING REGULATIONS (EXTERNAL)	MM	FAILURE TO FOLLOW POLICIES & PROCEDURES (INTERNAL)	MM	FRAUD, WASTE & ABUSE	MM	INEFFICIENT PURCHASING PROCEDURES	MM	LACK OF EMERGENCY PREPAREDNESS
3	Instruction	HM	FAILURE TO HIRE QUALIFIED & EFFECTIVE FACULTY	MM	FAILURE TO COMMUNICATE/COMPLY WITH INSTITUTIONAL POLICIES & PROCEDURES	MM	FAILURE TO RETAIN STUDENTS	MM	FAILURE TO STAY CURRENT IN FIELD OF EXPERTISE	MM	FRAUD, WASTE & ABUSE	MM	INEFFECTIVE CLASSROOM EVALUATION
6	Institutional Support	MH	LOW STAFFING	MM	BREACH OF IT SECURITY SYSTEMS	MM	FAILURE TO FOLLOW POLICIES & PROCEDURES	MM	FAILURE TO MAINTAIN ACCURATE ACCOUNTING RECORDS	MM	FAILURE TO PAY/INVOICE IN A TIMELY MANNER	MM	FRAUD, WASTE, AND ABUSE
7	Auxiliary	MM	FAILURE TO MEET SUPPLY & DEMAND OF CUSTOMER BASE	MM	FRAUD, WASTE & ABUSE	MM	INEFFECTIVE COMMUNICATIONS	MM	POOR CUSTOMER SERVICE	MM	POOR VENDOR SERVICE	-	n/a
2	Financial Management	MM	FAILURE TO COMPLY WITH FEDERAL REPORTING GUIDELINES	MM	INADEQUATE SEPARATION OF DUTIES	MM	INADEQUATE TITLE IV REPORTING	MM	FAILURE TO PERFORM RECONCILIATIONS	MM	INACCURATE RECORD KEEPING	MM	INADEQUATE COLLECTION PROCEDURES
4	Information Technology	MM	LOW STAFFING	ML	INEFFECTIVE DISASTER RECOVERY PLAN	ML	INEFFECTIVE IT STAFF TRAINING	ML	INEFFECTIVE STRATEGIC PLANNING AND MANAGEMENT	ML	INEFFECTIVE USER TRAINING	ML	INSUFFICIENT DATA SECURITY MEASURES

Tennessee College of Applied Technology Crump
Enterprise Risk Footprint
February 2017

#	ACTIVITIES		7		8		9		10		11		12		13
1	Student Services	ML	BREACH OF CONFIDENTIALITY	ML	FAILURE TO COMPLETE RE-ENROLLMENT REGISTRATION	ML	INACCURATE STUDENT RECORDS	ML	INADEQUATE COUNSELING	LM	CLOCK HOURS (OPEN ENROLLMENT)	LL	POOR PUBLIC RELATIONS	-	n/a
5	Physical Plant	MM	LACK OF ICE/SNOW REMOVAL	MM	LACK OF PROPER CLEANING	MM	POOR BUILDING MAINTENANCE	MM	POOR LANDSCAPE/ YARD MAINTENANCE	-	n/a	-	n/a	-	n/a
3	Instruction	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
6	Institutional Support	MM	MISUSE OF TECHNOLOGY	ML	CONFLICT OF INTEREST	ML	FAILURE TO FOLLOW GOVERNING REGULATIONS	ML	INAPPROPRIATE BEHAVIOR	-	n/a	-	n/a	-	n/a
7	Auxiliary	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
2	Financial Management	MM	IMPROPER RECORDS MANAGEMENT	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
4	Information Technology	ML	INSUFFICIENT NETWORK RESOURCES	ML	INSUFFICIENT NETWORK SECURITY	ML	INSUFFICIENT PHYSICAL SECURITY OF RESOURCES	ML	INSUFFICIENT SERVERS AND DATA STORAGE	ML	INSUFFICIENT SOFTWARE LICENSE CONTROL AND MANAGEMENT	ML	LOSS OF INTERNET ACCESS	ML	POOR OR INSUFFICIENT BACKUP STRATEGY

Tennessee College of Applied Technology Dickson
Enterprise Risk Footprint
February 2017

			RISKS														
#	ACTIVITIES		1		2		3		4		5		6		7		8
2	Physical Plant	HL	Inadequate preparedness for a catastrophic event such as a natural disaster or terrorism	ML	Failure to follow federal, state, and other rules and regulations (ADA, OSHA, EPA, etc.)	ML	Failure to properly dispose of hazardous materials	ML	Failure to provide effective oversight of branch campuses	ML	Inaccurate reporting of capital assets and physical facilities inventory	ML	Inaccurate valuation of plant assets for state insurance coverage	ML	Fraud, waste and abuse	LL	Inadequate energy conservative management
4	Institutional Support	HL	Inadequate preparedness for catastrophic events	ML	Failure to follow federal, state, and other rules and regulations (ADA, OSHA, EPA, etc.)	ML	Abuse of power	ML	Excessive employee turnover inadequate planning for transfer of knowledge due to attrition	ML	Failure to address community needs	ML	Failure to maintain an appropriate culture/ethical environment	ML	Inadequate or offensive external internal communications		
1	Information Technology	HL	Ineffective strategic planning and management	MM	Loss of internet access	ML	Insufficient Data Networking physical security of resources	ML	Insufficient servers and data storage	ML	Insufficient level of qualified staff	ML	Inefficient disaster recovery plan	ML	Insufficient software license control and management		
3	Financial Management	ML	Fraud, waste and abuse	ML	Improper payments/cash management	ML	Inadequate documentation and recordkeeping	ML	Inadequate inventory control and depreciation	ML	Inadequate registration refund procedures	ML	Inadequate separation of duties	ML	Inappropriate purchasing bid procedures	ML	Inadequate collection procedures
5	Student Services	ML	Failure to comply with Fed, State TBR THEC and COE regulations	ML	Ineffective enrollment processes	ML	Failure to have and follow student disciplinary policies and procedures	ML	Improper assessment and security of testing materials	ML	Inappropriate employee behavior	ML	Ineffective student records management				
6	Instruction & Academic Support	ML	Failure to meet community's continuing education needs	ML	Inappropriate faculty credentials behavior	MM	Inability to attract and retain faculty	ML	Inadequate quality of instruction	ML	Insufficient professional development	ML	Failure to secure student information				
7	Auxiliary	ML	Incorrect receipt procedures	ML	Inventory Control	ML	Loss due to weather	ML	Poor environment physical conditions	ML	Theft	ML	Improper book return procedures				

Tennessee College of Applied Technology Elizabethton
Enterprisewide Risk Footprint
February 2017

		RISKS								
#	ACTIVITIES	1	2	3	4	5	6	7	8	9
5	Physical Plant	HH Inadequate preparedness for a catastrophic event such as a natural disaster or terrorism	HM Failure to follow policies and procedures	HM Failure to investigate and resolve all complaints	HM Failure to properly dispose of hazardous materials	HL Failure to follow federal, state and other rules and regulations (ADA, OSHA, EP, etc.)	HL Failure to maintain a clean and safe environment	ML Inadequate resources (staffing, supplies, equipment, facilities)	ML Inadequately trained employees	ML Insufficient routine / preventive maintenance
6	Financial Management	HM Failure to comply with Federal Reporting Guidelines	HM Inaccurate financial reporting	HM Inadequate Title IV compliance	HM Inappropriate bid procedures	HL Inaccurate record keeping	MM Fraud, waste, and abuse	MM Improper documentation for expenses and revenue	MM Inadequate cash management	ML Purchases inconsistent with goals and objectives of the TCAT
4	Information Technology	HM Insufficient servers and data storage	HM Poor or insufficient backup strategy	HL Ineffective disaster recovery plan	HL Ineffective lead institution support	MM Ineffective planning and management of TAF	ML Ineffective IT staff training	ML Ineffective user training	ML Insufficient data security measures	ML Insufficient network security
1	Institutional Support	HM Inadequate campus security	HL Excessive employee turnover / inadequate planning for transfer of knowledge due to attrition	HL Failure to follow federal, state, and other rules and regulations (IRS,TBR,AD A,EEOC,etc)	HL Improper negligent hiring	HL Inadequate and/or inconsistent application of policies and procedures	ML Failure to address community needs	ML Failure to take advantage of collaborative opportunities	ML Inadequate fact-based decision making	ML Ineffective employee training /cross training
3	Instruction & Academic Support	HM Noncompliance with FERPA/ADA	HL Inadequate quality of instruction	HL Inappropriate faculty behavior	HL inconsistent attendance reporting	MM Inaccurate advising	ML Inability to attract and retain faculty	ML Inappropriate faculty credentials	LL Failure to meet communitys continuing education needs	LL Imbalance between full-time and adjunct faculty
2	Student Services	HL Failure to comply with American Disabilities Act	HL Failure to comply with Federal Title IV and state guidelines for Financial Aid Administration	HL Failure to comply with Federal, State, TBR, THEC, and COE requirements	HL Failure to comply with FERPA	HL Failure to have and follow student disciplinary policies and procedures	HL Lack of security of confidential student records	MM Inability to maintain high placement rate	ML Inconsistent application of published student policies and procedures catalogs, student handbooks	ML Ineffective student records management
7	Auxiliary Services	HH Fire	MM Theft	LL Overstocking	- n/a	- n/a	- n/a	- n/a	- n/a	- n/a

Tennessee College of Applied Technology Harriman
Enterprise Risk Footprint
February 2017

#	ACTIVITIES	1	2	3	4	5	6	7	8	9	10	11
1	Physical Plant	HM Inadequate disaster recovery plan	HL Catastrophic event such as natural disaster, terrorism, or fire	HL Inaccurate valuation of plant assets for state insurance coverage	MM Employee or student injuries	MM Inaccurate reporting of capital assets and physical facilities inventory	MM Infrastructure / building system failures	MM Theft, abuse, and waste	ML Failure to follow federal, state, and other rules (ADA, OSHA, EPA, TBR, etc)	ML Failure to maintain a clean and safe environment	ML Insufficient resources for physical plant renewals and replacements	
2	Information Technology	HM Inadequate disaster recovery plan	HL Natural disaster/fire	MM Insufficient network security	ML Ineffective strategic planning and management	ML Insufficient data security measures	ML Insufficient security of resources	ML Insufficient servers, data storage, and back ups	ML Insufficient software controls and management			
3	Financial Management	HM Excessive accounts receivables	MM Untimely or inaccurate financial reports	ML Failure to perform reconciliations	ML Fraud, waste, and abuse	ML Inaccurate recordkeeping	ML Inadequate inventory control and depreciation	ML Inadequate payments/ cash management	ML Inadequate separation of duties	ML Inappropriate purchasing/ bid procedures		
4	Instruction and Academic Support	HL Inability to attract and retain faculty who perform at acceptable level or above	HL Low student retention/poor persistence to graduation/ low completion rates	HL Outdated programs	MM Clinical site availability due to competition	MM Failure to meet community's continuing education needs	MM Inconsistent grading practices and/or attendance reporting	ML Inappropriate faculty/staff behavior	ML Inappropriate use of 3rd party materials	ML Outdated or ineffective faculty credentials	ML Violation of FERPA	
5	Institutional Support	HL Failure to comply with COE accreditation standards	HL Inadequate preparedness for catastrophic events	MM Excessive employee turnover/inadequate planning for transfer of knowledge due to attrition	MM Failure to follow federal, state, and other rules and regulations (IRS, TBR, TN Dept of Rev., ADA, EEOC, etc)	MM Failure to meet community's needs	MM Inadequate campus security	MM Management of growth with limited funding for additional supervisor personnel	MM Poor customer service	ML Abuse of power	ML Inadequate local level auditing /monitoring review process	ML Inappropriate employee /volunteer behavior
6	Student Services	HL Failure to comply with COE standards	HL Failure to manage student financial aid programs	ML Failure to comply with federal, state, TBR, THEC, US Dept. of Ed. regulations	ML Inadequate Red Flag/Identity theft plan	ML Ineffective student success processes - admissions, counseling, enrollment, financial aid, etc.	ML Lack of security of confidential student records	ML Poor customer service				
7	Auxillary	ML Equipment crash/ malfunction	ML Fire and water damage	ML Physical injury	ML Poor customer service	ML Poor inventory controls	ML Returned checks/credit card fraud	ML Theft/ embezzlement				

Tennessee College of Applied Technology Hartsville
Enterprise Risk Footprint
February 2017

#	ACTIVITIES		1		2		3		4		5		6		7		8
1	Information Technology	HM	Ineffective Strategic Planning and Management	HM	Insufficient Data Security Measures	HM	Insufficient Network Security	HM	Insufficient Physical Security of Resources	HM	Insufficient Servers and Data Storage	HM	Poor or Insufficient Backup Strategy	HL	Ineffective Disaster Recovery Plan	MM	Ineffective Desktop and Lab Support
2	Financial Manangement	HM	Failure to Comply with Federal Reporting Guidelines	HM	Inadequate Title IV Compliance	HM	Non-Compliance with Accounting Guidelines	HL	Inaccurate Financial Reporting	HL	Inadequate Cash Management	MM	Inadequate Separation of Duties	MM	Inequitable Budget Allocations	ML	Failure to Perform Reconciliations
3	Student Services	HH	Failure to Comply with Accreditation Standards	HM	Failure to Comply with Federal Title IV and State Guidelines for Financial Aid Administration	HM	Failure to Comply with Federal, State, TBR, THEC and VA Regulations	MM	Failure to Comply with American Disabilities Act	MM	Inability to Maintain High Placement Rate	ML	Barriers to Student Success - Course Scheduling, Counseling Services, Admission Process, etc.	ML	Failure to Comply with FERPA	ML	Failure to Have and Follow Student Disciplinary Policies and Procedures
4	Physical Plant	HM	Failure to Follow Federal, State and Other Rules and Regulations (ADA, OSHA, EPA, etc.)	HM	Inaccurate Valuations of Plant Assets for State Insurance Coverage	HL	Inadequate Preparedness for a Catastrophic Event Such as Natural Disaster or Terrorism	HL	Insufficient Routine/Preventive Maintenance	MM	Failure to Follow Policies and Procedures	MM	Failure to Investigate and Resolve all Complaints	MM	Inadequate Resources (Staffing, Supplies, Equipment, Facilities)	MM	Insufficient Resources for Physical Plant Renewals and Replacements
6	Institutional Support	HL	Failure to Follow Federal, State Regulations (IRS, TBR, ADA, EEOC, etc.)	HL	Inadequate Campus Security	HL	Inadequate Preparedness for Catastrophic Events	ML	Abuse of Power	ML	Excessive Employee Turnover/Inadequate Planning for Transfer of Knowledge Due to Attrition	ML	Failure to Comply with Community Needs	ML	Failure to Maintain an Appropriate Cultural/Ethical Environment	ML	Improper/ Negligent Hiring
5	Instruction & Academic Support	MM	Failure to Meet Community's Continuing Education Needs	MM	Inability to Attract and Retain Faculty	MM	Inadequate Quality of Instruction	MM	Inadequate Tutoring/Learning Services/ Technology Foundations	MM	Inappropriate Faculty Behavior	MM	Inconsistent Attendance Reporting	MM	Low Student Retention	ML	Imbalance Between Full-time and Adjunct Faculty
7	Auxiliary Enterprises	MM	Loss of Cash	MM	Loss of Inventory	MM	Theft	ML	Personal Injury	ML	Property Damage	-	n/a	-	n/a	-	n/a

Tennessee College of Applied Technology Hartsville
Enterprise Risk Footprint
February 2017

#	ACTIVITIES		9		10		11		12		13		14		15		16		17
1	Information Technology	MM	Ineffective Lead Institution Support	MM	Ineffective Planning and Management of TAF Funds	MM	Insufficient Software License Control and Management	ML	Ineffective IT Staff Training	ML	Ineffective User Training	-	n/a	-	n/a	-	n/a	-	n/a
2	Financial Manangement	ML	Fraud Waste & Abuse	ML	Improper Documentation for Expenses and Revenue	ML	Improper Payments	ML	Improper Records Management	ML	Inaccurate Benefit, Deduction & Taxes	-	n/a	-	n/a	-	n/a	-	n/a
3	Student Services	ML	Failure to Provide Student Due Process	ML	Failute to Conduct Background/ Reference Checks for New Employees	ML	Handling and Reporting Student Accidents	ML	Improper Assessment & Security of Testing Materials	ML	Inappropriate Employee Behavior	ML	Inconsistent Application of Published Student Policies and Procedures (Catalog/Handbook)	ML	Ineffective Student Records Management	-	n/a	-	n/a
4	Physical Plant	ML	Failure to Properly Dispose of Hazardous Materials	ML	Inaccurate reporting of Capital Assets and Physical Facilities Inventory	ML	Inadequately Trained Employees	ML	Inappropriate Employee Behavior	ML	Theft, Abuse, Waste	LL	Failure to Maintain a Clean and Safe Environment	-	n/a	-	n/a	-	n/a
6	Institutional Support	ML	Inadequate and/or Inconsistent Application of Policies and Procedures	ML	Inadequate Internal Audit/Monitoring Review Process	ML	Inadequate Long-Term Planning	ML	Inadequate or Offensive External/Internal Communications	ML	Inadequate Records Management	ML	Inappropriate Employee/Volunteer Behavior	ML	Ineffective Allocation of Personnel	ML	Ineffective Employee Training/Cross Training	LL	Failure to Take Advantage of Collaborative Opportunities
5	Instruction & Academic Support	ML	Inadequate Tenure Process	ML	Inappropriate Faculty Credentials	ML	Non-Compliance with FERPA/ADA	ML	Poor/Outdated Programs	LL	Inaccurate Advising	LL	Inappropriate Use of Third Party Materials	LL	Inconsistency in Grading Practices	-	n/a	-	n/a
7	Auxiliary Enterprises	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a

Tennessee College of Applied Technology Hohenwald
Enterprise Risk Footprint
February 2017

		RISKS									
#	ACTIVITIES	1	2	3	4	5	6	7	8	9	10
1	Student Services	Failure to comply with Federal Title IV and state guidelines for Financial Aid Administration H M	Inability to maintain high placement rate H M	Failure to comply with Fed, State, TBR, THEC, and COE Regulations HL	Failure to have and follow student disciplinary policies and procedures M M	Barriers to student success - course scheduling, counseling services, admissions process, etc. ML	Failure to comply with American Disabilities Act ML	Failure to comply with Dept. of Human Services Regulations (Child Cae) ML	Failure to comply with FERPA ML	Failure to conduct background/reference checks for new students (PN & ST/ new employees) ML	Improper assessment and security of testing materials ML
2	Institutional Support	Inadequate preparedness for catastrophic events H M	Inappropriate employee/volunteer behavior M M	Abuse of power ML	Excessive employee turnover/ inadequate planning for transfer of knowledge due to attrition ML	Failure to follow fed, state & other rules & regulations (IRS, TBR, ADA, EEOC, etc.) ML	Failure to maintain an appropriate cultural/ethical environment ML	Improper/negligent hiring ML	Inadequate and/or inconsistent application of policies & procedures ML	Inadequate confidentiality of donor information ML	Inadequate fact-based decision making ML
3	Physical Plant	Inadequate preparedness for a catastrophic event such as a natural disaster or terrorism H M	Inaccurate valuation of plant assets for state insurance coverage HL	Failure to follow federal, state, and other rules and regulations (ADA, OSHA, EPA, etc.) ML	Failure to follow policies and procedures ML	Failure to investigate and resolve all complaints ML	Failure to maintain a clean and safe environment ML	Failure to provide effective oversight of off-site facilities ML	Inaccurate reporting of capital assets and physical facilities inventory ML	Inadequate resources (staffing, supplies, equipment, facilities) ML	Inadequately trained employees ML
4	Financial Management	Failure to Comply with Federal Reporting Guidelines HL	Failure to Perform Reconciliations H L	Improper Documentation for Expenses and Revenue HL	Improper Records Management HL	Inaccurate Financial Reporting HL	Inequitable/ Inadequate budget allocations HL	Inadequate Separation of Duties M M	Fraud, Waste, & Abuse ML	Improper Payments ML	Inaccurate benefit, deduction & taxes ML
5	Instruction and Academic Support	Insufficient or loss of accreditation HL	Inability to attract and retain faculty M M	Inadequate quality of instruction M M	Inadequate tutoring/ learning services M M	Inappropriate faulty credentials M M	Inconsistency of grading practices M M	Inconsistent attendance reporting M M	Poor persistence to graduation M M	Imbalance between full-time and adjunct faculty ML	Inadequate tenure process ML
6	Information Technology	Ineffective lead institution support M M	Ineffective desktop and lab support ML	Ineffective disaster recovery plan ML	Ineffective IT staff training ML	Ineffective planning and management of TAF ML	Ineffective strategic planning and management ML	Ineffective user training ML	Insufficient data security measures ML	Insufficient level of qualified staff ML	Insufficient network resources ML
7	Auxiliary Enterprises	Improper inventory control ML	Inadequate database management in regard to software package ML	Inadequate staffing ML	Incorrect order ML	Loss of revenue from outdated materials and overstocking ML	Theft ML	Inability to be an all encompassing provider/ comprehensive provider LL	Lack of space LL	- n/a	- n/a

Tennessee College of Applied Technology Hohenwald
Enterprise Risk Footprint
February 2017

#	ACTIVITIES		11		12		13		14		15		16		17		18		19		20
1	Student Services	ML	Inappropriate Employee Behavior	ML	Inconsistent application of published student policies and procedures-catalogs, student handbook.	ML	Ineffective enrollment processes	ML	Ineffective student records management	ML	Lack of security of confidential student records	ML	Non-compliance with Student Right-to-Know Act	-	n/a	-	n/a	-	n/a	-	n/a
2	Institutional Support	ML	Inadequate internal audit/monitoring review process	ML	Inadequate long-term planning	ML	Inadequate or offensive external/internal communications	ML	Inadequate records management	ML	Ineffective allocation of personnel	ML	Ineffective employee training/cross training	LL	Failure to address community needs	LL	Failure to take advantage of collaborative opportunities	-	n/a	-	n/a
3	Physical Plant	ML	Inappropriate employee behavior	ML	Insufficient resources for physical plant renewals and replacements	ML	Theft, abuse, waste	LL	Failure to properly dispose of hazardous materials	LL	Inadequate energy conservation management	LL	Insufficient routine/preventative maintenance	-	n/a	-	n/a	-	n/a	-	n/a
4	Financial Management	ML	Inaccurate Record Keeping	ML	Inadequate Cash Management	ML	Inadequate Collection Procedures	ML	Inadequate external grant accounting	ML	Inadequate Inventory Control and Depreciation	ML	Inadequate registration & refund procedures	ML	Inadequate Title IV Compliance	ML	Inappropriate bid procedures	ML	Non-Compliance with Accounting Guidelines	LL	Purchases inconsistent with the goals and objectives of the TCAT
5	Instruction and Academic Support	ML	Inappropriate faculty behavior	ML	Inappropriate use 3rd party materials	ML	Insufficient Professional development	ML	Low student retention	ML	Noncompliance with FERPA/ADA	ML	Poor/Outdated programs	LL	Failure to meet community's continuing education needs	LL	Inaccurate advising	LL	Inefficient class scheduling	LL	Inefficient use of classroom capacity/space
6	Information Technology	ML	Insufficient network security	ML	Insufficient servers and data storage	ML	Insufficient software license control and management	ML	Loss of internet access	ML	Poor or insufficient backup strategy	ML	Turnover of IT personnel	LL	Insufficient physical security of resources	-	n/a	-	n/a	-	n/a
7	Auxiliary Enterprises	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a

Tennessee College of Applied Technology Jacksboro
Enterprise Risk Footprint
February 2017

#	ACTIVITIES		1		2		3		4		5
1	Instruction and Academic Support	HL	Inappropriate faculty credentials	HL	Low student retention	HL	Poor retention to graduation	MM	Failure to meet community's continuing educational needs	MM	Inability to attract and retain faculty
2	Student Services	HL	Failure to comply with Title VI, Title IX, and other federal guidelines	HL	Failure to comply with ADA regulations	HL	Failure to comply with COE standards	HL	Failure to comply with federal, state, TBR, and THEC regulations	HL	Inability to maintain high placement rates
3	Financial Management	HL	Failure to comply with federal reporting guidelines	HL	Improper documentation of expenses and revenue	HL	Inaccurate external grant accounting	MM	Failure to perform reconciliations	MM	Fraud, waste, and abuse
4	Information Technology	HL	Ineffective disaster recovery plan	HL	Insufficient data security measures	HL	Insufficient network security	HL	Poor or insufficient backup strategy	MM	Ineffective planning and management of TAF
5	Physical Plant	HL	Catastrophic event such as a natural disaster or terrorism	HL	Failure to follow federal, state, and other rules and regulations (ADA, OSHA, EPA, etc.)	HL	Failure to properly dispose of hazardous materials	HL	Inadequate emergency response plan	MM	Deferred maintenance
6	Institutional Support	HL	Failure to comply with community needs	HL	Failure to follow federal, state, and other rules and regulations (IRS, TBR, ADA, EEOC, etc.)	HL	Failure to meet COE accreditation standards	HL	Inadequate preparedness for catastrophic events	MM	Inadequate campus security
7	Auxillary	ML	Ineffective damage control	ML	Ineffective inventory control	ML	Lack of quality control	ML	Personal injury of staff	-	n/a
8	Contracted/WIA Funds	MM	Poor communication between financial management and operating units	ML	Accountability over recorded transactions may not be maintained	ML	Fraud, waste, and abuse	ML	Funds are not expended in accordance with mission, objectives, and available resources	ML	Improper planning for use of all allocated funds

Tennessee College of Applied Technology Jacksboro
Enterprise Risk Footprint
February 2017

#	ACTIVITIES		6		7		8		9		10
1	Instruction and Academic Support	MM	Inconsistent student attendance reporting	MM	Poor advising	MM	Quality of instruction	MM	Safeguarding security, confidentiality, and integrity of customer information	-	n/a
2	Student Services	MM	Failure to have and follow student disciplinary policies and procedures	MM	Ineffective records management	-	n/a	-	n/a	-	n/a
3	Financial Management	MM	Improper records management	MM	Inaccurate financial reporting	-	n/a	-	n/a	-	n/a
4	Information Technology	MM	Insufficient software license and control and management	MM	Loss of internet access	ML	Insufficient servers and data storage	-	n/a	-	n/a
5	Physical Plant	MM	Failure to maintain a clean and safe environment	MM	Lack of space for campus expansion	ML	Failure to follow policies and procedures	-	n/a	-	n/a
6	Institutional Support	MM	Ineffective allocation and/or evaluation of personnel	ML	Inadequate and/or inconsistent applications of policies and procedures	ML	Inadequate fact based decision making	ML	Poor external/internal communications	-	n/a
7	Auxillary	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
8	Contracted/WIA Funds	ML	Inadequate documentation of expenses	ML	Lack of payroll documentation	ML	Miscoding with untimely correction	LL	Inadequate contract language	LL	Inadequate documentation of inventory/supplies

Tennessee College of Applied Technology Jackson
Enterprise Risk Footprint
February 2017

#	ACTIVITIES		1		2		3		4		5		6		7
1	Physical Plant	HL	Inadequate preparedness for catastrophic event (natural disaster, terrorism, etc...)	MM	Failure to follow federal, state, and other rules and regulations (ADA, OSHA, EPA, etc...)	MM	Failure to follow policies and procedures	MM	Failure to properly dispose of hazardous materials	MM	Inadequate energy conservation management	MM	Inadequate resources (staffing, supplies, equipment, facilities)	MM	Inappropriate employee behavior
2	Financial Management	HL	Fraud, waste, and abuse	HL	Failure to perform reconciliations	HL	Inadequate Title IV compliance	MM	Inadequate registration/refund procedures	MM	Ineffective lead institution support	ML	Improper payments	ML	Improper records management
	Information Technology	HL	Insufficient data security measures	HL	Insufficient network security	HL	Ineffective disaster recovery plan	ML	Ineffective IT staff training	ML	Ineffective TAF process	ML	Ineffective user training	ML	Insufficient number of qualified staff
3	Student Services	HL	Low Enrollment	HL	Low Retention	HL	Low Placement Rates	ML	Failure of IT Hardware/Software	MM	Budget Reductions	MM	Non-compliance with FERPA or ADA	MM	Failure to follow policies/procedures (TBR, Center or Accrediting Body)
4	Financial Aid	HL	Failure to follow federal and state regulations	HL	Fraud, waste, and abuse	MM	Overawarding of financial aid	MM	Insufficient documentation in student files	MM	Improper professional judgment decisions	MM	Failure to follow institutional policies and procedures	MM	Data entry errors in financial aid award systems
5	Instruction and Academic Support	HL	Low student retention	HL	Failure to meet community's educational needs	ML	Inability to attract and retain faculty	ML	Inadequate advising	ML	Inadequate learning resources	ML	Inadequate quality of instruction	ML	Inappropriate faculty behavior
6	Institutional Support	MM	Inadequate records management	MM	Ineffective employee training/cross-training	ML	Employee turnover due to attrition	ML	Failure to follow federal, state, TBR or COE rules and regulations	ML	Failure to maintain an appropriate cultural/ethical environment (inappropriate behavior)	ML	Inadequate and/or inconsistent application of policies & procedures	ML	Inadequate campus security
7	Auxiliary	ML	Fraud, waste, and abuse	ML	Failure to perform reconciliations	ML	Inadequate Title IV compliance	ML	Improper payments	ML	Improper records management	ML	Inaccurate financial reporting	ML	Inadequate inventory control

Tennessee College of Applied Technology Jackson
Enterprise Risk Footprint
February 2017

#	ACTIVITIES		8		9		10		11		12		13		14		15
1	Physical Plant	MM	Insufficient resources for physical plant renewals and replacements	MM	Insufficient routine/preventative maintenance	MM	Theft, Fraud, Waste, and Abuse	ML	Inaccurate valuation of plant assets for state insurance coverage	ML	Inadequately trained employees	ML	Failure to maintain a clean and safe environment	LM	Failure to investigate and resolve complaints	LL	Inaccurate reporting of capital assets and physical facilities inventory
2	Financial Management	ML	Inaccurate financial reporting	ML	Inadequate budget allocations	ML	Inadequate inventory control	ML	Non-compliance with Accounting Guidelines	ML	Improper documentation for expenses and revenues	ML	Improper purchasing procedures	ML	Improper purchasing procedures	LL	Inadequate collection procedures
	Information Technology	ML	Insufficient network resources	ML	Insufficient IT capacity												
3	Student Services	MM	Inaccurate student records	ML	Inadequate training of student services personnel	ML	Failure to receive/implement updates from regulatory agencies	ML	Loss of Personnel								
4	Financial Aid	ML	Inadequate staffing/training of personnel	ML	Failure to reconcile fiscal and financial aid records	ML	Failure to verify student eligibility	ML	Inadequate security of student's financial information								
5	Instruction and Academic Support	ML	Inappropriate faculty credentials	ML	Inefficient use of classroom capacity/space	ML	Insufficient Professional Development	ML	Noncompliance with FERPA/ADA	ML	Inadequate or inaccurate record keeping	ML	Inadequate Network Security				
6	Institutional Support	ML	Inadequate internal audit/monitoring review process	ML	Inadequate long-term planning												
7	Auxiliary	ML	Non-compliance with Accounting Guidelines	ML	Improper documentation for expenses and revenues	ML	Improper purchasing procedures										

TENNESSEE COLLEGE OF APPLIED TECHNOLOGY KNOXVILLE
ENTERPRISE RISK FOOTPRINT
FEBRUARY 2017

1	Student Services	H M	Failure to comply with Federal Title IV & state guidelines for financial aid Administration	HL	Failure to comply with State, TBR, THEC, and CDE Regulations	M H	Failure to comply with Americans with Disabilities Act	M M	Barriers to course scheduling - counseling services, admissions process, etc.	M	Ineffective enrollment process	M	Ineffective student records management	M	Lack of security of confidential student records	ML	Failure to comply with FERPA	ML	Failure to conduct background/reference checks on new employees	ML	Failure to have and follow student disciplinary policies and procedures
3	Information Technology	H M	Ineffective disaster recovery plan	M	Ineffective strategic planning and management	M	Insufficient data security measures	M	Insufficient servers and data storage	M	Insufficient network security	M	Insufficient physical security resources	M	Insufficient software license and control management	M	Poor of insufficient backup strategy	ML	Ineffective desktop and lab support	ML	Ineffective planning and management of TAF
5	Instruction and Academic Support	HL	Inadequate quality of instruction	M H	Noncompliance with FERPA/ADA	M M	Failure to properly handle Live Work projects	M M	Inability to attract and retain faculty	M	Inappropriate faculty behavior	M	Inconsistency of grading practices	M	Inefficient class scheduling	M	Inefficient use of classroom capacity/space	M	Insufficient professional development	M	Low student retention and graduation
2	Financial Management	M M	Failure to comply with federal reporting guidelines	M	Fraud, waste, & Abuse	M	Inadequate cash management	M	Inadequate external grant accounting	M	Inadequate separation of duties	M	Inadequate Title IV reporting	M	Inequitable budget allocation	ML	Failure to perform reconciliations	ML	Improper documentation for expenses and revenues	ML	Improper payments
4	Physical Plant	HL	Inadequate preparedness for a catastrophic event such as natural disaster or terrorism	M	Failure to follow federal, state, and other rules and regulations (ADA, OSHA, EPA, etc.)	M	Failure to maintain a clean and safe environment	M	Failure to properly dispose of hazardous materials	M	Inadequately trained employees	ML	Failure to follow policies and procedures	ML	Failure to investigate and resolve complaints	ML	Inaccurate reporting of capital assets and physical facilities inventory	ML	Inaccurate valuation of plant assets for state insurance coverage	ML	Inadequate resources (staffing, supplies, equipment)
6	Institutional Support	M M	Excessive employee turnover/inadequate planning for transfer of knowledge due to attrition	M	Failure to follow federal, state and other rules and regulations (IRS, TBR, ADA, EEOC, etc.)	M	Inadequate preparedness for catastrophic events	M	Ineffective employee training	ML	Abuse of Power	ML	Failure to maintain an appropriate cultural/ethical environment	ML	Failure to take advantage of collaborative opportunities	ML	Improper/negligent hiring	ML	Inadequate and/or inconsistent application of policies and procedures	ML	Inadequate campus security

TENNESSEE COLLEGE OF APPLIED TECHNOLOGY KNOXVILLE
ENTERPRISE RISK FOOTPRINT
FEBRUARY 2017

1	Student Services	ML	Improper assessment and security of testing materials	ML	Inability to maintain high placement rate	ML	Inappropriate employee behavior	ML	Inconsistent application of published student policies and procedures - catalogs, student handbook, etc.	ML	Non-compliance with student right-to-know act	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0
3	Information Technology	ML	Ineffective user training	ML	Insufficient network resources	ML	Loss of internet access	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0
5	Instruction and Academic Support	ML	Failure to meet communities continuing education needs	ML	Inadequate tenure process	ML	Inappropriate use of donated and intellectual materials	ML	Inbalance between full-time and adjunct faculty	ML	Inconsistent attendance reporting	ML	Poor/outdated programs	LL	Inaccurate advertising	LL	Inappropriate faculty credentials	n/a	0	n/a	0
2	Financial Management	ML	Inaccurate benefit, deduction, and taxes	ML	Inaccurate Financial Reporting	ML	Inaccurate Record Keeping	ML	Inadequate collection procedures	ML	Inadequate inventory control and depreciation	ML	Inadequate registration/refund procedures	ML	Inappropriate bid procedures	ML	Non-compliance with accounting guidelines	LL	Breach of Contract	LL	Improper records management
4	Physical Plant	ML	Inappropriate employee behavior	ML	Insufficient resources for physical plant renewal & replacement	ML	Insufficient routine/preventative maintenance	ML	Theft, abuse, waste	LL	Inadequate energy conservation management	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0
6	Institutional Support	ML	Inadequate long term planning	ML	Inadequate or offensive external/internal communications	ML	Inadequate records management	ML	Inadequate fact based decision making	ML	Inadequate internal audit/monitoring review process	ML	Ineffective allocation of personnel	LL	Failure to meet community needs	LL	Inappropriate employee/volunteer behavior	n/a	0	n/a	0

Tennessee College of Applied Technology Livingston
Enterprise Risk Footprint
February 2017

#	ACTIVITIES			1	2		3		4		5		6		7		8
5	Physical Plant (44 - 52)	HH	Inadequate preparedness for a catastrophic event such as a natural disaster or terrorism	H M	Theft, abuse, waste	HL	Failure to follow policies and procedures	M M	Inadequate resources (staffing, supplies, equipment, facilities)	M M	Inadequately trained employees	ML	Failure to follow federal, state, and other rules and regulations (ADA, OSHA, EPA, etc.)	ML	Failure to investigate and resolve all complaints	ML	Failure to maintain a clean and safe environment
6	Institutional Support (53 - 67)	HH	Inadequate preparedness for catastrophic events	HL	Failure to comply with community needs	HL	Failure to follow fed, state & other rules & regulations (IRS, TBR, ADA, EEOC, etc.)	HL	Inadequate and/or inconsistent application of policies & procedures	M M	Excessive employee turnover / inadequate planning for transfer of knowledge due to attrition	M M	Inadequate internal audit/monitoring review process	M M	Inadequate long-term planning	M M	Inadequate records management
3	Financial Management (18 - 31)	HL	Failure to Comply with Federal Reporting Guidelines	HL	Fraud, Waste, & Abuse	HL	Inadequate Cash Management	HL	Inadequate Collection Procedures	HL	Inadequate registration/refund procedures	HL	Inadequate Title IV Compliance	ML	Failure to Perform Reconciliations	ML	Improper Documentation for Expenses and Revenue
2	Student Services (11 - 17)	HL	Failure to comply with Fed, State, TBR, THEC, and COE Regulations	HL	Failure to comply with Federal Title IV and state guidelines for Financial Aid Administration	HL	Inability to maintain high placement rate	HL	Inconsistent application of published student policies and procedures- catalogs, student handbook.	HL	Ineffective enrollment processes	HL	Ineffective student records management	HL	Lack of security of confidential student records	M M	Barriers to success - course scheduling, counseling services, admissions process, etc.
4	Information Technology (32 - 43)	M M	Ineffective IT training for staff	ML	Ineffective disaster recovery plan	ML	Ineffective lead institution support	ML	Ineffective planning and management of TAF	ML	Insufficient data security measures	ML	Insufficient network security	ML	Insufficient servers and data storage	ML	Loss of internet access
1	Instruction and Academic Support (1 - 10)	M M	Inappropriate faculty behavior	M M	Inconsistency of grading practices	ML	Inconsistent attendance reporting	ML	Low student retention	ML	Poor/Outdated programs	LL	Inadequate quality of instruction	LL	Inappropriate faculty credentials	LL	Insufficient Professional Development
7	Auxiliary	M M	Poor Inventory Control	M M	Theft, fraud, and embezzlement	LL	Personal Injury in Vending Areas	LL	Damage to Facilities in Student Break Room								

Tennessee College of Applied Technology Livingston
Enterprise Risk Footprint
February 2017

#	ACTIVITIES		9		10		11		12		13		14		15
5	Physical Plant (44 - 52)	ML	Failure to properly dispose of hazardous materials	ML	Inaccurate reporting of capital assets and physical facilities inventory	ML	Inaccurate valuation of plant assets for state insurance coverage	ML	Inappropriate employee behavior	ML	Insufficient resources for physical plant renewals and replacements	ML	Insufficient routine/preventative maintenance	LL	Inadequate energy conservation
6	Institutional Support (53 - 67)	ML	Abuse of power	ML	Failure to maintain an appropriate cultural/ethical environment	ML	Failure to take advantage of collaborative opportunities	ML	Improper /negligent hiring	ML	Inadequate campus security	ML	Inadequate confidentiality of donor information	ML	Inadequate fact-based decision making
3	Financial Management (18 - 31)	ML	Improper Payments	ML	Improper Records Management	ML	Inaccurate benefit, deduction, & taxes	ML	Inaccurate Financial Reporting	ML	Inaccurate Record Keeping	ML	Inadequate external grant accounting	ML	Inadequate Inventory Control and Depreciation
2	Student Services (11 - 17)	ML	Failure to comply with American Disabilities Act	ML	Failure to comply with FERPA	ML	Failure to conduct background/reference checks for new employees	ML	Failure to have and follow student disciplinary policies and procedures	ML	Improper assessment & security of testing materials	ML	Inappropriate Employee Behavior	ML	Non-compliance with Student Right-to-Know Act
4	Information Technology (32 - 43)	ML	Poor or insufficient backup strategy	ML	Insufficient Physical Security of Resources										
1	Instruction and Academic Support (1 - 10)														
7	Auxiliary														

Tennessee College of Applied Technology McKenzie
Enterprise Risk Assessment
February 2017

#	ACTIVITIES	1	2	3	4	5	6	7	8	9	10	11	12
1	Student Services	HM Low enrollment	HM Poor retention	MH Failure to comply with Fed, State, TBR, THEC, and COE Regulations	MH Small staff size	MM Failure to follow governing regulations	MM Over awarding students	ML Breach of confidentiality	ML Failure to complete re-enrollment registration	ML Inaccurate student records	ML Inadequate counseling	LM Clock hours (open enrollment)	LL Poor public relations
2	Instruction	HM Failure to hire qualified and effective staff	MH Failure to screen students prior to enrolling	MM Failure to maintain retention	MM Failure to communicate/c omply with institutional policies and procedures	MM Failure to stay current in field of expertise	MM Ineffective classroom evaluation	MM Students not completing programs	ML Failure to place students in jobs	- n/a	- n/a	- n/a	- n/a
3	Physical Plant	HM Unsafe building (Damage or renovation to bldg.)	MM Low number of assigned employees	MM Unattractive grounds & facilities	ML Bodily Injury(Safety-ice removal)	- n/a	- n/a	- n/a	- n/a	- n/a	- n/a	- n/a	- n/a
4	Auxiliary	HL Mismanagement of orders(over ordering)	MM Small staff(one employee)	LM Increased prices (bookstore)	- n/a	- n/a	- n/a	- n/a	- n/a	- n/a	- n/a	- n/a	- n/a
6	Institutional Support	MH Low staffing	MM Breach of IT security systems	MM Failure to follow policies and procedures	MM Failure to maintain accurate accounting records	MM Failure to pay/invoice in a timely manner	MM Fraud, waste, and abuse	MM Misuse of technology	ML Conflict of interest	ML Failure to follow governing regulations	ML Inappropriate behavior	- n/a	- n/a
5	Information Technology	HL Poor or insufficient backup strategy	MM Small staff(one employee)	- n/a	- n/a	- n/a	- n/a	- n/a	- n/a	- n/a	- n/a	- n/a	- n/a

TCAT McMinnville
Enterprise Risk Footprint
February 2017

#	ACTIVITIES	1	2	3	4	5	6	7
3	Physical Plant	HM Inadequate disaster recovery plan	HL Catastrophic event (natural disaster, terrorism, or fire)	HL Inaccurate valuation of plant assets for state insurance coverage	MM Inaccurate reporting of capital assets and physical facilities inventory	ML Fraud, waste & abuse	ML Failure to follow federal, state and other rules and regulations (ADA, OSHA, EPA, TBR, etc.)	ML Failure to maintain a clean and safe environment
2	Information Technology	HM Inadequate disaster recovery plan	ML Natural disaster/fire	ML Insufficient network security	ML Ineffective strategic planning and management	ML Insufficient data security measures/red flag/identify theft plan	ML Insufficient physical security of resources	ML Insufficient servers, data storage & backups
1	Instruction and Academic Support	HM Low student retention	HM Poor persistence to graduation/low completion rates	HM Poor performing outdated programs	HM Failure to meet community's continuing education needs	MM Inability to attract and retain faculty	MM Failure to have and follow student disciplinary policies and procedures	MM Inappropriate faculty credentials
4	Institutional Support	HM Failure to comply with COE accreditation standards	HM Inadequate preparedness for catastrophic events	MM Failure to follow federal, state, and other rules & regulations (IRS, TBR, ADA, EEOC, etc.)	ML Failure to comply with Cleary Act (Violence against women)	ML Abuse of power	ML Excessive employee turnover/inadequate planning for transfer of knowledge due to attrition	ML Inadequate campus security
5	Student Services	HM Fail to comply with FERPA/ADA	HM Failure to comply with Federal, THEC & COE regulations	HM Failure to comply with Title IV, VI & IX Federal Guidelines for Financial Aid Administration	ML Non compliance with right-to-know & campus security	ML Breach of confidentiality	ML Failure to have and follow student disciplinary policies and procedures (student due process)	ML Improper assessment & security of testing materials
6	Financial Management	HM Failure to comply with Federal reporting guidelines	HM Inadequate Title IV/IX compliance	HM Noncompliance with TBR guidelines	HL Improper use of funds	HL Inadequate separation of funds	ML Inadequate benefits deductions & taxes	ML Inadequate collection procedures
7	Auxiliary	MM Failure to meet supply and demand	MM Fraud, Waste & Abuse	MM Ineffective communication	MM Poor customer service	MM Poor vendor service	MM	

TCAT McMinnville
Enterprise Risk Footprint
February 2017

#	ACTIVITIES		8		9		10		11		12		13		14		15
3	Physical Plant	ML	Insufficient resources for physical plant renewals & replacements	MM	Failure to comply with Clery Act (violence against women)												
2	Information Technology	ML	Insufficient software license control and management	ML	Inadequate staffing and/or resources	LM	Improper management of TAF funds										
1	Instruction and Academic Support	MM	Inappropriate faculty/staff behavior	MM	Insufficient professional development	MM	Inconsistency of grading practices										
4	Institutional Support	ML	Inadequate internal auditing/ monitoring review process	ML	Inappropriate employee behavior	ML	Failure to meet community needs	ML	Improper/ negligent hiring	ML	Inadequate long-range planning						
5	Student Services	ML	Lack of security of confidential student records	ML	Inconsistent application of published student policies and procedures (catalog, student handbook)	ML	Noneffective student record management	ML	Ineffective enrollment procedures	ML	Fraud, Waste & Abuse	ML	Inappropriate employee behavior	ML	Unfair inequitable enrollment procedures		
6	Financial Management	ML	Lack of accuracy in reporting	ML	Fraud, Waste & Abuse	ML	Improper purchasing procedures	ML	Failure to preform reconciliations	ML	Improper bidding process	LM	Agreements not in compliance with TBR guidelines	ML	Inadequate cash management	LM	Cost not reasonable
7	Auxiliary																

Tennessee College of Applied Technology at Memphis
Enterprise Wide Risk Footprint
February 2017

#	ACTIVITIES	1	2	3	4	5	6	7	8	9
1	Institutional Support	Inadequate preparedness for catastrophic events H M	Excessive employee turnover/ indadequate planning for transfer of knowledge due to attrition M M	Failure to follow federal, state & other rules and regs. (IRS, TBR, ADA, EEOC, etc...) M M	Failure to maintain an appropriate cultural/ethical environment M M	Inadequate and/or inconsistent application of policies & procedures M M	Inadequate campus security M M	Inadequate fact-based decision making M M	Inadequate or offensive external/internal communications M M	Inappropriate employee/volunteer behavior M M
2	Physical Plant	Inadequate preparedness for catastrophic event (natural diaster, terrorism, etc...) H M	Inadequate resources(staffing, supplies, equipment, facilites) HL	Failure to follow policies and procedures M M	Failure to properly dispose of hazardous materials M M	Inadequate energy conservation management M M	Failure to follow federal, state, and other rules and regulations (ADA, OSHA, EPA, etc...) M M	Inappropriate employee behavior M M	Insufficient resources for physical plant renewals and replacements M M	Insufficient routine/preventative maintenance M M
3	Financial Management	Failure to comply with Federal Reporting Guidelines H L	Inadequate Title IV compliance HL	Fraud, Waste and Abuse M M	Inadequate registration/refund procedures M M	Inadequate separation of duties M M	Failure to perform reconciliations M M	Improper payments M L	Improper records management M L	Inaccurate benefit, deduction, and taxes M L
4	Student Services	Failure to comply with Fed, State, TBR, THEC, and COE regulations H L	Failure to comply with Federal Title IV and state guidelines for Financial Aid Administration HL	Non-compliance with Student "Right-to-Know" Act H L	Inability to maintain high placement rate HL	Barriers to student success HL	Inappropriate Employee Behavior M M	Improper assessment & security of testing materials M L	Inconsistent application of published student policies and procedures - catalogs and handbook M L	Ineffective enrollment management processes M L
5	Instruction and Academic Support	Low Student Retention/Poor Student Persistence to Graduation H L	Inability to attract and retain faculty HL	Insufficient Professional Development H L	Improper Records Management HL	Inadequate advising M L	Inadequate quality of instruction M L	Inadequate tenure process M L	Inadequate tutoring/learning services M L	Inappropriate faculty behavior M L
6	Information Technology	Insufficient network security H L	Inadequate IT Staff HL	Loss of Internet access H L	Ineffective lead institution support M L	Ineffective strategic planning and management M L	Ineffective user training M L	Insufficient data security measures M L	Insufficient network resources M L	Insufficient number of qualified staff M L
7	Auxillary	Breach of Contract/legal M L	Student loss of access to textbooks and supplies M L	Loss of Revenue LL						

Tennessee College of Applied Technology at Memphis
Enterprise Wide Risk Footprint
February 2017

#	ACTIVITIES		10		11		12		13		14		15		16		17		18		19
1	Institutional Support	M M	Ineffective allocation of personnel	M M	Ineffective employee training/cross-training	M L	Abuse of Power	M L	Failure to comply with community needs	M L	Improper/negligent hiring	M L	Inadequate internal audit/monitoring review process	M L	Inadequate long-term planning	M L	Inadequate records management	L L	Inadequate confidentiality of donor information	-	n/a
2	Physical Plant	M L	Theft, abuse, waste	M L	Failure to maintain a clean and safe environment	M L	Failure to provide effective oversight of rental facilities	M L	Inaccurate valuation of plant assets for state insurance coverage	M L	Inadequately trained employees	M L	Failure to investigate and resolve complaints	L M	Inaccurate reporting of capital assets and physical facilities inventory	-	n/a	-	n/a	-	n/a
3	Financial Management	M L	Inaccurate financial reporting	M L	Inaccurate record keeping	M L	Inadequate inventory control and depreciation	M L	Inequitable/Inadequate budget allocations	M L	Non-compliance with Accounting Guidelines	M L	Purchases inconsistent with the goals and objectives of the TCAT	M L	Improper documentation for expenses and revenue	L L	Inadequate Collection procedures	L L	Inappropriate bid procedures	-	n/a
4	Student Services	M L	Ineffective student records management	M L	Lack of security for confidential student records	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
5	Instruction and Academic Support	M L	Inappropriate faculty credentials	M L	Inappropriate use of 3rd party materials	M L	Inefficient use of classroom capacity/space	M L	Failure to conduct background and reference checks for new employees	M L	Noncompliance with FERPA/ADA	M L	Poor/Outdated programs	L L	Inefficient class scheduling	L L	Imbalance between full-time and adjunct faculty	L L	Inconsistency of grading practices	L L	Inconsistent attendance reporting
6	Information Technology	M L	Insufficient physical security of resources	M L	Insufficient servers and data storage	M L	Insufficient software license control and management	M L	Poor or insufficient backup strategy	M L	Ineffective Disaster Recovery Plan	L L	Ineffective desktop and lab support	L L	Ineffective planning and management of TAF	-	n/a	-	n/a	-	n/a
7	Auxiliary																				

Tennessee College of Applied Technology Morristown
Enterprise wide Risk Assessment
February 2017

3	Information Technology	HM	Addition of Branch Sites	HM	Ineffective Disaster Recovery Plan	HM	Insufficient Backup Strategy	HM	Insufficient Data Security Measures	HM	Insufficient Network Resources	HM	Loss of Internet Access	MH	Insufficient Control and Mgmt. of Software License	MM	Inadequate plan to prevent theft, fraud, waste, and abuse
2	Instruction and Academic Support	HH	Addition of Branch Sites	HH	Failure to Meet Accreditation Agency Standards	HM	Inadequate Compliance with FERPA/ ADA/ EEOC/ Title IV	HL	Ineffective Disaster Recovery Plan	MM	Failure to Meet Community Training Needs	MM	Inadequate Instruction Quality	MM	Inadequate plan to prevent theft, fraud, waste, and abuse	MM	Insufficient Staff Recruitment and Retention Policies
5	Student Services	HH	Addition of Branch Sites	HH	Failure to comply with internal, state, and federal regulations	HM	Inadequate Compliance with FERPA/ ADA/ EEOC/ Consumer Information/ Title IV	MM	Competition	MM	Failure to comply with accreditation agency requirements	MM	Inability to Respond to Changes in Economy and Market Conditions	MM	Inadequate Emergency Preparedness Plan	MM	Inadequate IT Support
4	Institutional Support	HH	Addition of Branch Sites	HM	Inadequate Compliance with FERPA/ ADA/ EEOC/ Consumer Information/ Title IV	HL	Abuse of Power- Nepotism/ Conflict of Interest	HL	Failure to Meet Accreditation Agency Standards	HL	Inadequate Mgmt. of Disaster Recovery Plan	HL	Inadequate Records Management	MM	Inability to Maintain Required Placement Rates	MM	Inadequate plan to prevent theft, fraud, waste, and abuse
1	Financial Management	HH	Addition of Branch Sites	HM	Inadequate Title IV Compliance	HL	Inadequate Disaster Recovery Plan	HL	Inadequate Separation of Duties	MM	Improper Documentation for Record Keeping	MM	Inadequate Cash Management	MM	Inadequate plan to prevent theft, fraud, waste, and abuse	MM	Loss of Key Personnel
6	Physical Plant	HH	Addition of Branch Sites	HL	Inadequate Disaster Recovery Plan	HL	Inadequate Resources to Respond to Campus Security Threat	MM	Failure to Investigate and Resolve Complaints	MM	Failure to Maintain Clean and Safe Environment	MM	Inadequate Emergency Preparedness Plan	MM	Inadequate plan to prevent theft, fraud, waste, and abuse	MM	Inadequate Resources (Facilities, Equipment, Supplies)
7	Auxiliary	HH	Loss of Profit Margin	HL	Improper Record Management	HL	Inadequate Disaster Recovery Plan	MM	Inadequate plan to prevent theft, fraud, waste, and abuse	-	n/a	-	n/a	-	n/a	-	n/a

Tennessee College of Applied Technology Morristown
Enterprise wide Risk Assessment
February 2017

3	Information Technology	MM	Ineffective Mgmt. of TAF Plan	MM	Ineffective User Training	MM	Loss of Key Personnel	MM	Reduced State Appropriations	LL	Dependence on WSCC IT Personnel	LL	Ineffective Lead Institution IT Support	-	n/a	-	n/a	-	n/a
2	Instruction and Academic Support	MM	Loss of Key Personnel	MM	Low Completion, Placement, and Licensure Rates	MM	Low Student Retention	MM	Maintaining Quality Advisory Committees	MM	Reduced State Appropriations	ML	Imbalance Between FT and Adjunct Faculty	ML	Inappropriate Faculty Behavior	LM	Insufficient Faculty Credentials	LM	Insufficient Professional Development
5	Student Services	MM	Inadequate plan to prevent theft, fraud, waste, and abuse	MM	Loss of Key Personnel	MM	Reduced State Appropriations	ML	Inappropriate employee/volunteer behavior	LM	Barriers to Student Success-Scheduling, Counseling, Etc.	LM	Failure to Provide Student Due Process	LM	Inconsistent Application of Student Policies and Procedures	LM	Ineffective Recruitment and Enrollment	LM	Ineffective Student Records Mgmt.
4	Insttutional Support	MM	Inadequate Strategic Planning	MM	Limited Staff - Professional and Support	MM	Loss of Key Personnel	MM	Reduced State Appropriations	ML	Inappropriate Personnel Behavior	LM	Failure to Provide Community Training Needs	LM	Inconsistent Application of Policies and Procedures	LM	Insufficient Staff Recruitment and Retention	LM	Lack of Efficient Communication Internal and External
1	Financial Management	MM	Reduced State Appropriations	ML	Improper Record Management	ML	Inaccurate Financial Reporting	ML	Non-Compliance with Accounting Guidelines	LM	Inadequate external grant accounting	LM	Inadequate Inventory Control & Depreciation	-	n/a	-	n/a	-	n/a
6	Physical Plant	MM	Insufficient Professional Development/ Training	MM	Insufficient Resources for Physical Plant/ Renewals & Replacements	MM	Loss of Key Personnel	MM	Reduced State Appropriations	ML	Inadequate compliance with disposal guidelines for hazardous materials (EPA, ect.)	ML	Inappropriate Personnel Behavior	LM	Failure to follow federal, state, & other rules & regulations	LM	Inaccurate Reporting of Capital Assets/ Physical Facilities	LM	Insufficient Routine Preventative Maintenance
7	Auxiliary	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a

Tennessee College of Applied Technology Murfreesboro
Enterprise Risk Footprint
February 2017

#	ACTIVITIES		1		2		3		4		5		6		7		8		9
1	Financial Management	HM	Fraud, Waste, & Abuse	HL	Inadequate preparedness for catastrophic events	M	Failure to Perform Reconciliations	M	Inadequate Cash Management	M	Inadequate Collection Procedures	M	Failure to Comply with Federal Reporting Guidelines	M	Failure to conduct background reference checks for new employees	M	Improper Documentation for Expenses and Revenue	M	Improper Payments
2	Student Services	HM	Failure to comply with Federal Title IV, and state guidelines for Financial Aid Administration	HL	Failure to comply with Fed, State, TBR, THEC, & COE Regulations	H	Failure to comply with Federal Title VI, Title IX and other federal guidelines.	M	Failure to comply with FERPA/ ADA	M	Failure to follow student disciplinary policies and procedures (student due process)	M	Improper administration assessment & security of testing materials	M	Inappropriate Employee Behavior	M	Inconsistent application of published student policies and procedures-catalogs, student handbook.	M	Ineffective enrollment processes
3	Institutional Support	HL	Abuse of power	HL	Failure to follow fed, state & other rules & regulations (IRS, TBR, ADA, EEOC, etc.)	H	Failure to meet COE accreditation standards	H	Inadequate campus security	H	Inadequate preparedness for catastrophic events	M	Excessive employee turnover / inadequate planning for transfer of knowledge due to attrition	M	Failure to maintain an appropriate cultural/ethical environment	M	Failure to take advantage of collaborative opportunities	M	Improper /negligent hiring
4	Maintenance & Operation	HL	Inaccurate reporting of capital assets and physical facilities inventory.	HL	Inaccurate valuation of plant assets for state insurance coverage	H	Inadequate preparedness for a catastrophic event such as a natural disaster or terrorism	M	Failure to investigate and resolve M & O complaints	M	Failure to maintain a clean and safe environment	M	Theft, abuse, waste	M	Failure to follow federal, state, and other rules and regulations (ADA, OSHA, EPA, etc.)	M	Failure to properly dispose of hazardous materials	M	Inappropriate employee behavior
5	Information Technology	HL	Ineffective disaster recovery plan	M	Ineffective planning and management of TAF	M	Ineffective user training	M	Insufficient software license control and management	M	Ineffective IT staff training	M	Ineffective strategic planning and management	M	Insufficient data security measures	M	Insufficient network resources	M	Insufficient network security
6	Instruction	HL	Failure to meet community's workforce development needs	M	Inadequate quality of instruction	M	Inappropriate use 3rd party materials	M	Inconsistency of grading practices	M	Noncompliance with FERPA/ADA	M	Inability to attract and retain faculty	M	Inadequate promotion tenure process	M	Inappropriate faculty credentials behavior	M	Inconsistent attendance reporting

Tennessee College of Applied Technology Murfreesboro
Enterprise Risk Footprint
February 2017

#	ACTIVITIES	10	11	12	13	14	15	16	17	18	19
1	Financial Management	M Improper Records Management L	M Inaccurate benefit, deduction, & taxes L	M Inaccurate Financial Reporting L	M Inadequate external grant accounting L	M Inadequate Inventory Control and Depreciation L	M Inadequate registration refund procedures L	M Inadequate Separation of Duties L	M Inappropriate bid procedures L	M Inequitable budget allocations L	M Non-Compliance with Accounting Guidelines L
2	Student Services	M Ineffective student records management L	M Lack of security of confidential student records L	M Non-compliance with Student Right-to-Know Act and Campus Security Act L	- n/a	- n/a	- n/a	- n/a	- n/a	- n/a	- n/a
3	Institutional Support	M Inadequate and/or inconsistent application of policies & procedures L	M Inadequate fact-based decision making L	M Inadequate internal audit monitoring review process L	M Inadequate long-term planning L	M Inadequate or offensive external internal communications L	M Inadequate records management L	M Inappropriate employee volunteer behavior L	M Ineffective allocation and/or evaluation of personnel L	M Ineffective employee training or cross training L	L Inadequate confidentiality of donor information L
4	Maintenance & Operation	M Insufficient routine/preventative maintenance L	L Inadequate energy conservation management L	L Inadequate resources (staffing, supplies, equipment, facilities) L	L Inadequately trained employees L	L Insufficient resources for physical plant renewals and replacements L	- n/a	- n/a	- n/a	- n/a	- n/a
5	Information Technology	M Insufficient number of qualified staff L	M Insufficient servers and data storage L	M Poor or insufficient backup strategy L	L Ineffective lead institution support L	L Insufficient physical security of resources L	LL Loss of internet access L	- n/a	- n/a	- n/a	- n/a
6	Instruction	M Insufficient Professional Development L	M Low student retention L	- n/a	- n/a	- n/a	- n/a	- n/a	- n/a	- n/a	- n/a

Tennessee College of Applied Technology Nashville
Enterprise Risk Footprint
February 2017

		RISKS													
#	ACTIVITIES		1		2		3		4		5		6		7
1	Instruction and Academic Support (1 - 10)	HL	Inability to attract and retain faculty	HL	Inappropriate faculty credentials	HL	Noncompliance with FERPA/ADA/Identify Theft Policy	HL	Poor/Outdated programs	ML	Inconsistent attendance reporting	ML	Inconsistency of grading practices	ML	Low student retention/ graduation rate (COE required on attendance)
2	Student Services (11 - 17)	HL	Failure to comply with Fed, State, TBR, THEC, and COE Standards	HL	Failure to comply with Federal Title IV and state guidelines for Financial Aid Administration	HL	Failure to have and follow student disciplinary policies and procedures	ML	Inability to maintain high placement rate	ML	Barriers to student success - course scheduling, counseling services, admissions process, etc.	ML	Failure to comply with American Disabilities Act	ML	Failure to comply with FERPA
3	Financial Management (18 - 31)	HL	Improper Documentation for Expenses and Revenue	HL	Inadequate Cash Management	ML	Failure to Comply with Federal Reporting Guidelines	ML	Failure to Perform Reconciliations	ML	Fraud, Waste, & Abuse	ML	Improper Payments	ML	Improper Records Management
4	Information Technology (32 - 43)	ML	Ineffective lead institution support	ML	Ineffective planning and management of TAF	ML	Insufficient data security measures	ML	Insufficient level of qualified staff	ML	Insufficient network resources	ML	Insufficient network security	ML	Insufficient physical security of resources
5	Physical Plant (44 - 52)	ML	Inaccurate evaluation of plant assets for state insurance coverage	ML	Inadequate energy conservation management	ML	Inadequate preparedness for a catastrophic event such as a natural disaster or terrorism	ML	Failure to follow federal, state, and other rules and regulations (ADA, OSHA, EPA, etc.)	ML	Failure to follow policies and procedures	ML	Failure to properly dispose of hazardous materials	ML	Failure to provide effective oversight of branch campus
6	Institutional Support (53 - 67)	ML	Inadequate campus security	ML	Inadequate preparedness for catastrophic events	ML	Abuse of power	ML	Excessive employee turnover / inadequate planning for transfer of knowledge due to attrition	ML	Failure to comply with community needs	ML	Failure to follow fed, state & other rules & regulations (IRS, TBR, ADA, EEOC, etc.)	ML	Failure to maintain an appropriate cultural/ethical environment
7	Auxiliary	MM	Loss of cash	ML	Improper Book Return Procedures	MM	Theft	ML	Improper ordering	ML	Inventory Control Procedures	ML	Purchasing of Outdated Books	-	n/a 48

Tennessee College of Applied Technology Nashville
Enterprise Risk Footprint
February 2017

[illegible]

Tennessee College of Applied Technology Newbern
Enterprise Risk Footprint
February 2017

#	ACTIVITIES	1	2	3	4	5	6	7	8
1	Instruction and Academic Support	HH Insufficient/Loss of Accreditation	HM Inability to attract and retain faculty	HM Inadequate quality of instruction	HM Low student retention	MM Failure to meet community's continuing education needs	MM Inconsistency of grading practices	MM Inconsistent attendance reporting	MM Insufficient Professional development
2	Student Services	HM Failure to comply with Fed, State, TBR, THEC, and COE Regulations	HM Failure to comply with Federal Title IV and State guidelines for Financial Aid Administration	MM Inability to maintain high placement rates	MM Failure to comply with FERPA	MM Failure to have and follow student disciplinary policies and procedures	MM Inadequate communication with service area	MM Inconsistent application of published student policies and procedures- catalogs, student handbook	ML Barriers to student success-course scheduling, counseling services, admissions processes, etc
3	Financial Management	HM Failure to Comply with Federal Reporting Guidelines	HM Inadequate Title IV Compliance	MM Improper Records Management	MM Inadequate Collection Procedures	MM Inadequate registration/refund procedures	MM Inadequate Separation of Duties	ML Failure to Perform Reconciliations	ML Fraud, Waste, & Abuse
4	Auxiliary	HH Transaction error	HM Castastrophic inventory loss	MM Inadequate ordering	ML Failure to apply funding agencies' authorizations	ML Failure to follow policies and procedures	ML Failure to maintain billing/credit records	ML Inadequately trained employees	ML Lack of inventory control
5	Information Technology	HM Insufficient physical security of resources	HL Ineffective disaster recovery plan	MM Ineffective desktop and lab support	MM Ineffective IT staff training	MM Ineffective lead institution support	MM Ineffective user training	MM Insufficient data security measures	MM Insufficient network resources
6	Institutional Support	HL Failure to follow Federal, state, & other rules & regulations (IRS, TBR, ADA, EEOC, etc.)	HL Inadequate campus security	HL Inadequate preparedness for catastrophic events	MM Ineffective employee training/cross training	ML Abuse of power	ML Excessive employee turnover/ inadequate planning for transfer of knowledge due to attrition	ML Failure to address community needs	ML Failure to maintain an appropriate professional/ ethical environment
7	Physical Plant	HL Inaccurate reporting of capital assets and physical facilities inventory	HL Inadequate preparedness for a catastrophic event such as a natural disaster or terrorism	MM Inadequate resources (staffing, supplies, equipment, facilities)	ML Failure to follow Federal, state, and other rules and regulations (ADA, OSHA< EPA, etc.)	ML Failure to follow policies and procedures	ML Failure to investigate and resolve all complaints	ML Failure to maintain a clean and safe environment	ML Failure to properly dispose of hazardous materials

Tennessee College of Applied Technology Newbern
Enterprise Risk Footprint
February 2017

#	ACTIVITIES	9	10	11	12	13	14	15	16
1	Instruction and Academic Support	Noncompliance with FERPA/ADA	Poor persistence to graduation	Imbalance between full-time and part-time faculty	Inadequate tenure process	Inappropriate faculty behavior	Inappropriate use of 3rd party materials	Poor/ Outdated programs	Inability to Take Tennessee Promis Students on a timely basis
2	Student Services	Failure to comply with American Disabilities Act	Failure to conduct background/reference checks for new students as required	Improper assessment & security of testing materials	Inappropriate Employee Behavior	Ineffective enrollment processes	Ineffective student records management	Lack of security of confidential student records	Non-compliance with Student Right-to-Know Act
3	Financial Management	Improper Documentation for Expenses and Revenue	Improper Payments	Inaccurate Financial Reporting	Inadequate budget allocations	Inadequate external grant accounting (WIA, etc)	Non-Compliance with Accounting Guidelines	- n/a	- n/a
4	Auxiliary	Theft, abuse, waste	Undervaluing	-	- n/a	- n/a	- n/a	- n/a	- n/a
5	Information Technology	Insufficient network security	Insufficient servers and data storage	Loss of Internet access	Poor or insufficient backup strategy	Ineffective strategic planning and management	Insufficient level of qualified staff	Insufficient software licenses control and management	- n/a
6	Institutional Support	Inadequate and/or inconsistent application of policies & procedures	Inadequate internal audit/monitoring review process	Inadequate long-term planning	Inadequate records management	Inappropriate employee behavior	- n/a	- n/a	- n/a
7	Physical Plant	Inaccurate valuation of plant assets for state insurance coverage	Inadequate energy conservation management	Inadequately trained employees	Inappropriate employee behavior	Insufficient resources for physical plant renewals and replacements	Insufficient routine/preventative maintenance	Theft, abuse, waste	- n/a

Tennessee College of Applied Technology Oneida/Huntsville
Enterprise Risk Footprint
February 2017

#	ACTIVITIES		1		2		3		4		5		6		7		8		9
1	Instruction and Academic Support (1-10)	HM	Failure to meet community's continuing education needs	HM	Poor persistence to graduation/student retention	MM	Inability to attract and retain faculty	MM	Inadequate quality of instruction	MM	Inappropriate faculty behavior	MM	Inconsistency of grading practices/attendance reporting	MM	Insufficient professional development	MM	Poor/Outdated programs	-	n/a
2	Information Technology (32-43)	HM	Insufficient data/network security measures	HM	Insufficient physical security of resources	MM	Ineffective planning and management of TAF	MM	Insufficient network resources/data storage	MM	Insufficient software license control and management	-	n/a	-	n/a	-	n/a	-	n/a
3	Physical Plant (44-52)	HL	Inaccurate valuation of plant assets for state insurance coverage	HL	Inadequate preparedness for catastrophic event such as natural disaster or terrorism	MH	Insufficient resources for physical plant renewals and replacements	MM	Failure to follow federal, state, and other rules and regulations (ADA, OSHA, EPA, etc.)	MM	Failure to maintain a clean and safe environment	MM	Failure to provide effective oversight of rental facilities	MM	Insufficient routine/preventive maintenance	MM	Theft, abuse, waste	-	n/a
4	Student Services (11-17)	HL	Failure to comply with Fed., State, TBR, THEC, COE Regulations	HL	Lack of security of confidential student records	MM	Barriers to success-course scheduling, counseling services, admissions process, etc.	MM	Failure to have and follow student disciplinary policies and procedures (student due process)	ML	Ineffective enrollment processes/place ment procedures	-	n/a	-	n/a	-	n/a	-	n/a
5	Financial Management (18-31)	MH	Failure to Comply with Federal Reporting Guidelines	MM	Failure to Perform Reconciliations	MM	Fraud, Waste, & Abuse	MM	Improper Records Management	MM	Inadequate Cash Management	MM	Inadequate Inventory Control and Depreciation	MM	Inappropriate Purchasing Procedures	MM	Inequitable budget allocations	MM	Non-Compliance with Accounting Guidelines
6	Institutional Support (53-67)	HL	Failure to meet COE accreditation standards	MM	Excessive employee turnover/inadequate planning for transfer of knowledge due to attrition	MM	Failure to follow fed, state & other rules & regulations (IRS, TBR, ADA, EEOC, etc.)	MM	Improper/negligent hiring	MM	Inadequate internal audit/monitoring review process	MM	Inadequate long-term planning	MM	Inappropriate employee/volunteer behavior	-	n/a	-	n/a
7	Auxiliary	MM	Improper Inventory/Inventory Control	MM	Theft	ML	Water/Fire/Smoke Damage	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a

Tennessee College of Applied Technology Paris
Enterprise Risk Assessment
February 2017

#	ACTIVITIES	1	2	3	4	5	6	7	8	9	10	11	12
1	Student Services	HM Low enrollment	HM Poor retention	MH Failure to comply with Fed, State, TBR, THEC, and COE Regulations	MH Small staff size	MM Failure to follow governing regulations	MM inappropriate behavior	ML Over awarding students	ML Breach of confidentiality	ML Inaccurate student records	ML Inadequate counseling	LM Identity theft	LL Poor public relations
2	Instruction	HM Failure to hire qualified and effective faculty	MM Failure to communicate/comply with institutional policies & procedures	MM Failure to maintain safety culture	MM Failure to retain students	MM Failure to stay current in field of expertise	MM inappropriate behavior	MM ineffective classroom delivery & evaluation	ML n/a	- n/a	- n/a	- n/a	- n/a
3	Physical Plant	HM Breach of physical plant security	MM Conflict of interest	MM Failure to follow policies & procedures	MM Failure to follow safety practices	MM Failure to maintain facilities	MM Fraud, waste, and abuse	MM Inappropriate behavior	- n/a	- n/a	- n/a	- n/a	- n/a
4	Auxiliary	HL Price inflation	MM Failure to handle receipts correctly	MM Failure to maintain accurate inventory records	MM Failure to meet supply & demand of customer base	MM Ineffective communications	MM Poor customer service	MM Poor vendor performance	ML Inappropriate behavior	- n/a	- n/a	- n/a	- n/a
6	Institutional Support	MH Low staffing	MM Breach of IT security systems	MM Failure to follow policies and procedures	MM Failure to maintain accurate accounting records	MM Failure to pay/invoice in a timely manner	MM Fraud, waste, and abuse	MM Misuse of technology	ML Conflict of interest	ML Failure to follow governing regulations	ML Inappropriate behavior	- n/a	- n/a
5	Information Technology	HL Poor or insufficient backup strategy	MM Small staff(one employee)	- n/a	- n/a	- n/a	- n/a	- n/a	- n/a	- n/a	- n/a	- n/a	- n/a

Tennessee College Of Applied Technology- Pulaski
Enterprise Risk Footprint
February 2017

#	ACTIVITIES		1		2		3		4		5		6
5	Physical Plant	HM	Inadequate preparedness for catastrophic event such as a natural disaster or terrorism	MM	Failure to follow federal, state, and other rules and regulations (ADA, OSHA, EPA, etc.)	MM	Failure to follow policies and procedures	MM	Inadequate resources (staffing, supplies, equipment, facilities)	MM	Insufficient resources for physical plant renewals and replacements	MM	Theft, abuse, waste
1	Instruction and Academic Support	HM	Loss/Lack program accreditation/ certification	MM	Poor/Outdated programs	ML	Inability to attract and retain faculty	ML	Inadequate tenure process	ML	Inappropriate use 3rd party materials	ML	Insufficient professional development
3	Financial Management	HL	Inadequate registration/refund procedures	ML	Failure to Comply with Federal Reporting Guidelines	ML	Failure to Perform Reconciliations	ML	Fraud, Waste, & Abuse	ML	Improper Documentation for Expenses and Revenue	ML	Improper Payments
6	Institutional Support	HL	Inadequate preparedness for catastrophic events	MM	Failure to follow fed, state, & other rules & regulations (IRS, TBR, ADA, EEOC, etc.)	MM	Inadequate and/or inconsistent application of policies & procedures	MM	Inadequate internal audit/monitoring review process	MM	Inadequate long-term planning	ML	Abuse of power
4	Information Technology	ML	Ineffective desktop and lab support	ML	Ineffective disaster recovery plan	ML	Ineffective IT staff training	ML	Ineffective lead institution support	ML	Ineffective planning and management of TAF	ML	Ineffective strategic planning and management
2	Student Services	MM	Failure to comply with American Disabilities Act	MM	Failure to comply with Federal Title IV and state guidelines for Financial aid Administration	ML	Barriers to student success - course scheduling, counseling services, admissions process, etc.	ML	Failure to comply with Fed, State, TBR, THEC, and COE Regulations	ML	Failure to comply with FERPA	ML	Failure to have and follow student disciplinary policies and procedures
7	Auxiliary Enterprises	MM	Confirm exact count of bookstore deliveries	ML	End of day deposit at financial institution	ML	End of day summary of cash and charge receipts	ML	Having a key person for receiving department	ML	Theft Books/Supplies	ML	Theft of Funds

Tennessee College Of Applied Technology- Pulaski
Enterprise Risk Footprint
February 2017

ACTIVITIES		7		8		9		10		11		12		13
Physical Plant	ML	Failure to investigate and resolve all complaints	ML	Failure to maintain a clean and safe environment	ML	Failure to properly dispose of hazardous materials	ML	Failure to provide oversight of rental facilities	ML	Inaccurate reporting of capital assets and physical facilities inventory	ML	Inaccurate valuation of plant assets for state and insurance coverage	ML	Inadequate energy conservation management
Instruction and Academic Support	ML	Noncompliance with FERPA/ADA	ML	Poor persistence to graduation	LM	Inadequate quality to instruction	LL	Failure to meet community's continuing education needs	LL	Inaccurate advising	LL	Inadequate tutoring/learning services	LL	Inappropriate faculty behavior
Financial Management	ML	Improper Records Management	ML	Inaccurate benefit, deduction, & taxes	ML	Inaccurate Financial Reporting	ML	Inaccurate Record Keeping	ML	Inadequate Budget Allocations	ML	Inadequate Cash Management	ML	Inadequate Collection Procedures
Institutional Support	ML	Excessive employee turnover / inadequate planning for transfer of knowledge due to attrition	ML	Failure to maintain an appropriate professional environment	ML	Improper / negligent hiring	ML	Inadequate fact-based decision making	ML	Inadequate or offensive external/internal communications	ML	Inadequate records management	ML	Inappropriate employee/volunteer behavior
Information Technology	ML	Ineffective user training	ML	Insufficient data security measures	ML	Insufficient level of qualified staff	ML	Insufficient network resources	ML	Insufficient network security	ML	Insufficient physical security of resources	ML	Insufficient servers and data storage
Student Services	ML	Improper assessment & security of testing materials	ML	Inappropriate employee behavior	ML	Ineffective enrollment processes	ML	Ineffective student records management	ML	Lack of security of confidential student records	LL	Failure to conduct background checks for students in applicable programs	LL	Failure to conduct background/reference checks for new employees
Auxiliary Enterprises	LL	Departmental Transfer of Books/Supplies	LL	Timely Return For Credit of Discontinued Books	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a

Tennessee College Of Applied Technology- Pulaski
Enterprise Risk Footprint
February 2017

ACTIVITIES		14		15		16		17		18		19		20
Physical Plant	ML	Inadequately trained employees	ML	Inappropriate employee behavior	ML	Insufficient routine/preventative maintenance	-	n/a	-	n/a	-	n/a	-	n/a
Instruction and Academic Support	LL	Inappropriate faculty credentials	LL	Inconsistency of grading practices	LL	Inconsistent attendance reporting	LL	Inefficient class scheduling	LL	Inefficient use of classroom capacity/space	LL	Low student retention	-	n/a
Financial Management	ML	Inadequate external grant accounting	ML	Inadequate Inventory Control and Depreciation	ML	Inadequate Separation of Duties	ML	Inadequate Title IV Compliance	ML	Inappropriate bid procedures	ML	Non-Compliance with Accounting Guidelines	ML	Purchases inconsistent with the goals and objectives of the TCAT.
Institutional Support	ML	Ineffective allocation of personnel	ML	Ineffective employee training/cross training	LM	Failure to take advantage of collaborative opportunities	LL	Failure to comply with community needs	LL	Inadequate campus security	LL	Inadequate confidentiality of donor information	-	n/a
Information Technology	ML	Insufficient software license control and management	ML	Loss of internet access	ML	Poor or insufficient backup strategy	-	n/a	-	n/a	-	n/a	-	n/a
Student Services	LL	Inability to maintain high placement rate	LL	Inconsistent application of published student policies and procedures- catalogs, student handbook	LL	Non-compliance with Student Right-to-Know Act	-	n/a	-	n/a	-	n/a	-	n/a
Auxiliary Enterprises	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a

Tennessee College of Applied Technology Ripley
Enterprise Risk Footprint
February 2017

#	ACTIVITIES		1		2		3		4		5		6
1	Instruction and Academic Support	MH	Loss of Accreditation	MH	Compliance with COE on-line training program	MM	Failure to meet workforce needs and demands	ML	Noncompliance with FERPA/ADA/ EEOC, Title VI, Title IX	MM	Fraud, Waste, and Abuse	-	n/a
4	Student Services	MH	Failure to comply with Fed, State, TBR, THEC, and COE Regulations	MM	Failure to comply with Federal and State guidelines for Financial Aid Administration	MM	Lack of security and ineffective student records management	LM	Failure to comply with FERPA/EEO/ ADA	LM	Failure to comply with Student Right to Know Act	LL	Low retention
3	Information Technology	HL	Ineffective disaster recovery plan	MM	Failure to maintain information security	ML	Inadequate or ineffective internet management	ML	Insufficient IT staff	LM	Insufficient data security/ network measures	LM	Insufficient software license control and management
2	Physical Plant	MH	Inadequate preparedness for a catastrophic event such as a natural disaster or terrorism	MM	Inaccurate evaluation of plant assets for state insurance coverage	ML	Failure to maintain an up to date sensitive equipment inventory	ML	Failure to follow Federal, state, and other rules and regulations (ADA, OSHA, EPA, etc.)	ML	Failure to maintain a clean and safe environment	ML	Failure to properly dispose of hazardous materials
6	Institutional Support	MH	Preparedness for catastrophic events	MM	Policies and procedures	ML	Records management	ML	Campus security	MM	Failure to follow Federal, state, and other rules and regulations (IRS, TBR, ADA, EEOC, etc.)	LM	Sustainability
7	Auxiliary	ML	Theft of funds	LL	Loss of revenue	LL	Inventory control			-	n/a	-	n/a
5	Financial Management	LH	Budget allocations	LL	Inventory control and depreciation	LM	Separation of duties	LL	Fraud, waste, and abuse	LL	TAF/SAF Compliance	-	n/a

Tennessee College of Applied Technology Ripley
Enterprise Risk Footprint
February 2017

#	ACTIVITIES		7		8		9		10		11
1	Instruction and Academic Support	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
4	Student Services	LL	Fraud, Waste, and Abuse	LL	Inconsistent application of published student policies and procedures	LL	Failure to follow student disciplinary policies and procedures	-	n/a	-	n/a
3	Information Technology	LL	Loss of internet access			-	n/a	-	n/a	-	n/a
2	Physical Plant	MM	Inadequate resources (staffing, supplies, equipment, facilities)	ML	Theft, abuse, waste	LL	Insufficient resources for physical plant renewals and replacements	-	n/a	-	n/a
6	Institutional Support	LM	Failure to address community needs	LM	Ineffective cross training	LL	Failure to maintain an appropriate cultural/ ethical environment	LM	Abuse of power	LL	Collaborative Opportunities
7	Auxiliary	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a
5	Financial Management	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a

Tennessee College of Applied Technology Shelbyville
Enterprise Risk Footprint
February 2017

		RISKS											
#	ACTIVITIES		1		2		3		4		5		6
1	Instruction	HM	Failure to meet community's workforce development needs	HM	Inadequate quality of instruction	HL	Noncompliance with FERPA/ADA	ML	Inability to attract and retain faculty	ML	Inadequate promotion & tenure process	ML	Inappropriate faculty credentials/behavior
2	Student Services	HL	Failure to comply with Fed, State, TBR, THEC, and COE Regulations	HL	Failure to comply with Federal Title IV and state guidelines for Financial Aid Administration	HL	Failure to comply with Federal Title VI, Title IX, and other federal guidelines	HL	Failure to comply with FERPA/ADA	HL	Non-compliance with Student Right-to-Know Act & Campus Security Act	ML	Failure to have and follow student disciplinary policies & procedures (student due process)
6	Institutional Support	HL	Failure to meet COE accreditation standards	HL	Inadequate preparedness for catastrophic events	ML	Abuse of power	ML	Excessive employee turnover / inadequate planning for transfer of knowledge due to attrition	ML	Failure to follow fed, state & other rules & regulations (IRS, TBR, ADA, EEOC, etc.)	ML	Improper /negligent hiring
5	Operation & Maintenance	HL	Inadequate preparedness for a catastrophic event such as a natural disaster or terrorism	ML	Failure to follow federal, state, and other rules and regulations (ADA, OSHA, EPA, etc.)	ML	Failure to maintain a clean and safe environment	ML	Failure to properly dispose of hazardous materials	ML	Inaccurate reporting of capital assets and physical facilities inventory.	ML	Inaccurate valuation of plant assets for state insurance coverage
3	Financial Management	ML	Failure to Comply with Federal Reporting Guidelines	ML	Failure to conduct background/reference checks for new employees	ML	Fraud, Waste, & Abuse	ML	Improper Documentation for Expenses and Revenue	ML	Improper Payments	ML	Improper Records Management
4	Information Technology	MM	Insufficient number of qualified staff	ML	Ineffective disaster recovery plan	ML	Ineffective IT staff training	ML	Ineffective lead institution support	ML	Ineffective planning and management of TAF	ML	Ineffective strategic planning and management

Tennessee College of Applied Technology Shelbyville
Enterprise Risk Footprint
February 2017

#	ACTIVITIES		7		8		9		10		11		12
1	Instruction	ML	Inappropriate use 3rd party materials	ML	Insufficient professional development	ML	Low student retention	LL	Inconsistency of grading practices	LL	Inconsistent attendance reporting		
2	Student Services	ML	Inappropriate Employee Behavior	ML	Inconsistent application of published student policies & procedures- catalogs, student handbook.	ML	Ineffective student records management	ML	Lack of security of confidential student records	LL	Improper assessment & security of testing materials	LL	Ineffective enrollment processes
6	Institutional Support	ML	Inadequate and/or inconsistent application of policies & procedures	ML	Inadequate campus security	ML	Inadequate fact- based decision making	ML	Inadequate internal audit/monitoring review process	ML	Inadequate or offensive external/internal communications	ML	Inadequate records management
5	Operation & Maintenance	ML	Inadequate energy conservation management	ML	Inadequate resources (staffing, supplies, equipment, facilities)	ML	Inadequately trained employees	ML	Inappropriate employee behavior	ML	Insufficient resources for physical plant renewals and replacements	ML	Insufficient routine/preventati ve maintenance
3	Financial Management	ML	Inaccurate benefit, deduction, & taxes	ML	Inaccurate Financial Reporting	ML	Inadequate Cash Management	ML	Inadequate Collection Procedures	ML	Inadequate external grant accounting	ML	Inadequate Inventory Control and Depreciation
4	Information Technology	ML	Ineffective user training	ML	Insufficient data security measures	ML	Insufficient network resources	ML	Insufficient network security	ML	Insufficient physical security of resources	ML	Insufficient servers and data storage

Tennessee College of Applied Technology Shelbyville
Enterprise Risk Footprint
February 2017

#	ACTIVITIES		13		14		15		16		17		18		19
1	Instruction														
2	Student Services														
6	Institutional Support	ML	Inappropriate employee/volunteer behavior	ML	Ineffective allocation and/or evaluation of personnel	ML	Ineffective employee training/cross training	LL	Failure to maintain an appropriate cultural/ethical environment	LL	Failure to take advantage of collaborative opportunities	LL	Inadequate confidentiality of donor information	LL	Inadequate long-term planning
5	Operation & Maintenance	ML	Theft, abuse, waste	LL	Failure to investigate and resolve O/M complaints										
3	Financial Management	ML	Inadequate preparedness of catastrophic events	ML	Inadequate registration/refund procedures	ML	Inadequate Separation of Duties	ML	Inappropriate bid procedures	ML	Inequitable budget allocations	ML	Non-Compliance with Accounting Guidelines	LL	Failure to Perform Reconciliations
4	Information Technology	ML	Insufficient software license control and management	ML	Loss of internet access	ML	Poor or insufficient backup strategy								

Tennessee College of Applied Technology Whiteville
Enterprise Risk Footprint
February 2017

Student Services	HL	Low Enrollment	HL	Poor Retention	MM	Limited Staff for Desegregation of Duties	ML	Failure to Follow Governing Regulations	ML	Over awarding Students	ML	Breach of Confidentiality	ML	Failure to complete Re-enrollment Registration	ML	Inaccurate Student Records	ML	Inadequate Counseling	ML	Inappropriate Behavior	ML	LL	Poor Public Relations
Instruction	HL	Failure to hire qualified and effective faculty	ML	Failure to communicate/comply with institutional policies and procedures	MM	Failure to maintain retention	ML	Failure to stay current in field of expertise	ML	Ineffective classroom evaluation	ML	Inappropriate behavior											
Physical Plant	HL	Failure to secure building	ML	Failure to follow safety practices	ML	Fraudulent Activities	ML	Lack of preparedness for Natural Disasters & Emergencies	ML	Inappropriate behavior	ML	n/a			-	n/a	-	n/a	-	n/a	-	n/a	
Institutional Support	MM	Limited number of staff for full desegregation of duties	ML	Breach of IT Security systems	ML	Failure to follow Policies and Procedures	ML	Failure to maintain accurate accounting records	ML	Failure to pay/invoice in a timely manner	ML	Fraudulent activities	ML	Misuse of technology	ML	Conflict of Interest	ML	Failure to follow governing regulations	ML	Inappropriate Behavior	ML	ML	Failure to protect customer's nonpublic personal information
Auxiliary	ML	Failure to maintain accurate inventory records	ML	Inappropriate Behavior	ML	Mishandling of cash receipts	ML	Failure protect customer's nonpublic personal information	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	-	n/a	
Information Technology	MM	Insufficient number of IT staff	ML	Lack of data security measures	MM	Lack of network resources	ML	Failure to adequately monitor and manage software licensures	ML	Lack of PC security													

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Review of Comptroller's Office Audit Reports

DATE: March 14, 2017

PRESENTER: Tammy Birchett

ACTION REQUIRED: Informational Report

STAFF'S
RECOMMENDATION: Accept Report

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

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

FINANCIAL AND COMPLIANCE AUDITS – NO FINDINGS

East Tennessee State University
— FYE June 30, 2016

Middle Tennessee State University
— FYE June 30, 2016

Tennessee Technological University
— FYE June 30, 2016

Roane State Community College Foundation
— FYE June 30, 2015 and June 30, 2014

FINANCIAL AND COMPLIANCE AUDITS – FINDINGS

Austin Peay State University

— FYE June 30, 2016
University of Memphis
— FYE June 30, 2016
Northeast State Community College
— FYE June 30, 2015 and June 30, 2014

NCAA – SUMMARY OF AGREED-UPON PROCEDURES REVIEWS OF THE STATEMENTS
OF REVENUES AND EXPENSES – FYE JUNE 30, 2016

Austin Peay State University
East Tennessee State University
Middle Tennessee State University
Tennessee State University
Tennessee Technological University
University of Memphis

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.

TBR SWIA - Status Report on State Audit Findings (Report sorted by Institution and then Date of Final report)						
Institution	Report Release Date	Findings	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
TSU FY 2015	29-Aug-16	TSU - State Audit FY 2015 The Vice President of B&F and the Vice President for Institutional Advancement should ensure that communication and cooperation between all staff with accounting responsibilities improves and that information necessary for the compilation of the financial statements and notes is completed timely to facilitate a proper review. The VP of B&F should institute procedures that ensure the accuracy and proper classification of information presented in the financial statements. The procedures should address the preparation of the financial statements and notes and the subsequent review process. The VP of B&F should also ensure that current staff members who prepare daily accounting transactions and those preparing and/or reviewing the financial statements have adequate knowledge of governmental accounting and reporting requirements to properly perform their responsibilities.		1-Dec-16		In Progress
TSU FY 2015	29-Aug-16	TSU - State Audit FY 2015 The VP of B&F should ensure that all donated property receives an assessment of fair value at the time of acquisition and should establish clearer lines of communication between the foundation and university accounting personnel.		1-Dec-16	1/24/2017	Action Completed
TSU FY 2015	29-Aug-16	TSU - State Audit FY 2015 The Registrar should ensure that all enrollment status changes for Direct Loan borrowers are reported timely in compliance with federal regulations. She should develop a process to perform ongoing reviews and implement written procedures to ensure proper reporting.		1-Dec-16		In Progress
TSU FY 2015	29-Aug-16	TSU - State Audit FY 2015 State Audit LOU Finding - Management did not provide adequate internal controls in one specific area.		1-Dec-16		In Progress
CISCC FY 2014 and 2013	28-Aug-15	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	31-Mar-16	6-Dec-16	Action Completed
CISCC FY 2014 and 2013	28-Aug-15	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	31-Mar-16	6-Dec-16	Action Completed
CISCC FY 2014 and 2013	28-Aug-15	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	31-Mar-16	6-Dec-16	Action Completed
CISCC FY 2014 and 2013	28-Aug-15	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	31-Mar-16	6-Dec-16	Action Completed
CISCC FY 2014 and 2013	28-Aug-15	CISCC - State Audit FY 2014 and FY 2013 State Audit LOU Finding - The college, TBR, and the Tennessee Department of Finance and Administration did not provide adequate internal controls in one specific area.	Chief Information Officer	31-Mar-16	6-Dec-16	Action Completed
MSCC FY 2015	22-Oct-16	MSCC - State Audit FY 2015 State Audit LOU Finding - Did not provide adequate internal controls in one specific area.	Chief Information Officer	31-Mar-17	1-Mar-17	Action Completed
NeSCC FY 2015 and 2014	7-Sep-16	NeSCC - State Audit FY 2014-15 The CFO should ensure that staff members accounting for college transactions and preparing the college statements have adequate knowledge of reporting requirements to perform their responsibilities, and that they perform their duties with appropriate care and attention. The financial statement review process should be thorough enough to detect misstatements such as the ones described above.	CFO	30-Apr-17		In Progress
PSCC FY 2015 and 2014	15-Sep-16	PSCC - State Audit FY 2015 and 2014 State Audit LOU Finding - Did not provide adequate internal controls in two specific areas.	Chief Information Officer	31-Mar-17	3-Feb-17	Action Completed
RSCC FY 2015 and 2014	7-Sep-16	RSCC - State Audit FY 2015 and 2014 State Audit LOU Finding - Did not provide adequate internal controls in two specific areas.	Chief Information Officer	31-Mar-17	1-Mar-17	In Progress
WSCC FY 2015 and 2014	15-Sep-16	WSCC - State Audit FY 2015 and 2014 State Audit LOU Finding - Did not provide adequate internal controls in two specific areas	Chief Information Officer	31-Mar-17	23-Jan-17	In Progress

TBR System Office FY 2015 and FY 2014	22-Aug-16	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	1-Feb-17	13-Jan-17	Action Completed
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Financial and Compliance Audits—No Findings Reported

Institution	For the Year(s) Ended	Auditor's Opinion on Financial Statements	Report on Internal Control	Report on Compliance	Findings
East Tennessee State University	June 30, 2016	Unmodified Opinion	No findings	No instances of noncompliance required to be reported	0
Middle Tennessee State University	June 30, 2016	Unmodified Opinion	No findings	No instances of noncompliance required to be reported	0
Tennessee Technological University	June 30, 2016	Unmodified Opinion	No findings	No instances of noncompliance required to be reported	0
Roane State Community College Foundation	June 30, 2015 and June 30, 2014	Unmodified Opinion	No findings	No instances of noncompliance required to be reported	0

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Financial and Compliance Audits—Findings Reported

Institution	For the Year Ended	Auditor's Opinion on Financial Statements	Report on Internal Control	Report on Compliance	Findings
Austin Peay State University	June 30, 2016	Unmodified Opinion	Two internal control findings identified as a significant deficiency and one internal control finding identified as a material weakness	No instances of noncompliance required to be reported	3

Finding 1 – University revenues were improperly treated as revenues of the university's foundation

The university's foundation received sponsorship revenue belonging to the university from various corporate sponsors, including \$2,500,000 from Fortera Credit union for a football stadium sponsorship agreement.

Management's Comment – Management concurred with the finding and recommendation and is reviewing its policies and procedures for identifying and documenting revenues to provide for the proper recording and control of university and foundation funds. Policies and procedures will be modified as necessary.

Finding 2 – The university did not record projects in progress transactions funded by capital appropriations

The university understated capital assets and capital appropriations by \$5,346,850.18.

Management's Comment – Management concurred with the finding and recommendation and has filled vacant financial positions including an accountant responsible for recording projects in progress funded by capital appropriations. The accountant has been trained on assigned responsibilities and now receives applicable communications from other entities. Procedures for recording capital projects are being documented and include procedures to ensure communications from other entities will be received by newly appointed staff when staff terminate.

Finding 3 – The university did not prepare proper bank reconciliations

Bank reconciliations for the university's operating and payroll bank accounts were not always prepared timely.

Management's Comment – Management concurred with the finding and recommendation and has filled vacant financial positions including an accountant assigned responsibility for bank reconciliations. Written procedures to ensure that bank reconciliations are prepared and reviewed timely are being developed.

Internal Audit Follow-Up: An internal audit follow-up report will be completed by the institution's internal auditor.

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Institution	For the Year Ended	Auditor's Opinion on Financial Statements	Report on Internal Control	Report on Compliance	Findings
University of Memphis	June 30, 2016	Unmodified Opinion	One internal control finding identified as a significant deficiency, but not as a material weakness	No instances of noncompliance required to be reported	1
<p>Finding 1 – Bank and LGIP reconciliations should be performed timely and correctly. University of Memphis business office personnel did not prepare and review bank reconciliations timely or correctly.</p> <p>Management's Comment – Management concurred with the finding, but believes their risk is at an acceptable level considering the compensating controls in place. They believe the segregation of duties, functions and other relevant internal controls provide additional strong controls over cash and investments and accordingly facilitate the prevention and detection of misstatements in those areas in light of the mitigating university controls and banking controls, they do not believe this issue should be elevated to the level of a significant deficiency. They are also confident that the LGIP reconciliations were performed timely, although they were unable to provide documentation to support the completion and review dates.</p> <p><i>Internal Audit Follow-Up: An internal audit follow-up report will be completed by the institution's internal auditor.</i></p>					

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Institution	For the Years Ended	Auditor's Opinion on Financial Statements	Report on Internal Control	Report on Compliance	Findings
Northeast State Community College	June 30, 2015 and June 30, 2014	Unmodified Opinion	One internal control finding identified as a significant deficiency and one internal control finding identified as a material weakness	No instances of noncompliance required to be reported	2
<p>Finding 1 – As noted in the Prior Audit, Northeast State Community College did not provide adequate internal controls in four specific areas. The college did not design and monitor internal controls in four specific areas. The details of the finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i>.</p> <p>Management's Comment – Management concurred with the finding and recommendation. Management will take steps to implement effective controls to ensure compliance with requirements and will assign responsibility for ongoing monitoring of the risks and controls over the four specific areas. Implementation timetable will be immediately.</p> <p>Finding 2 – As reported in the previous two audits, management needs to improve financial statement preparation and review procedures to prevent errors in its financial statements. Northeast State Community College's procedures for preparation of its financial statements should be improved to ensure the accuracy of the information presented in its financial statements. This deficiency resulted in two significant reporting errors.</p> <p>Management's Comment – Management concurred with the finding and recommendation and said that personnel turnover resulted in disturbance to the financial division during the past two years. On May 10, 2016, our new finance directors attended the TBR Financial Reporting Training in Cookeville, Tennessee. Our plan includes more time devoted to the review and analysis of financial statement preparation and presentation.</p>					
<p><i>Internal Audit Follow-Up: An internal audit follow-up report on these findings will be presented to the Audit Committee at a subsequent meeting.</i></p>					

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Review of Comptroller's Office Audit Reports
NCAA Agreed-Upon Procedures Review- Page 1 of 2

**Review of the Statements of Revenues and Expenses
of the Intercollegiate Athletic Programs
For the Year Ended June 30, 2016**

The Comptroller of the Treasury, Division of State Audit, performs certain agreed-upon procedures each year to assist the universities in evaluating whether each Statement of Revenues and Expenses of the Intercollegiate Athletics Programs and the related Notes to that statement comply with the National Collegiate Athletic Association's financial reporting requirements (NCAA Bylaw 3.2.4.16). The engagements are conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, but the agreed-upon procedures do not constitute an examination to express an opinion on compliance with the NCAA requirements. Management of each university is responsible for their statement, compliance with NCAA requirements and the sufficiency of the procedures requested of the auditors. In determining the accuracy of information presented in each institution's statement, the engagement includes analytical procedures, tests or comparison of data to the Banner system or other supporting documents, reviews of internal control procedures and policies and reviews of agreements.

For the specific procedures performed, the auditors noted that data on the statements (1) agreed or reconciled to support or complied with requirements; (2) did not agree and were corrected; or (3) did not agree, but were immaterial or insignificant. Discrepancies totaling \$10,000 or more or where the issue was considered significant for other reasons are summarized below. Other errors were noted in the reports but were not significant, unexplained or unusual.

Austin Peay State University

- We obtained the supporting schedules and compared the schedules to the total expenses reported. From the supporting schedules, we selected a sample of transactions to validate the existence of the transaction and accuracy of reporting and recalculated the totals. The expense transactions inspected existed and were accurately reported, except for two transactions in the amounts of \$9,998 and \$1,095 that were reported to the incorrect expense category. Management corrected the transaction for \$9,998. The transaction for \$1,095 was reported as student-athlete meals (non-travel), but should have been reported as game expenses.
- We obtained a listing of debt service schedules and repayment schedules for all outstanding intercollegiate debt maintained by the university during the reporting period. We compared amounts reported on the listings in the notes to amounts in the supporting schedules. The debt service amount reported in the notes was \$157,477 greater than the amount in the debt service schedules.

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NCAA Agreed-Upon Procedures Review- Page 2 of 2

East Tennessee State University <ul style="list-style-type: none">• No significant issues noted.
Middle Tennessee State University <ul style="list-style-type: none">• No significant issues noted.
Tennessee State University <ul style="list-style-type: none">• No significant issues noted.
Tennessee Technological University <ul style="list-style-type: none">• No significant issues noted.
University of Memphis <ul style="list-style-type: none">• No significant issues noted.

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Review of Corrective Actions on TBR Performance Audit Findings

DATE: March 14, 2017

PRESENTER: Tammy Birchett

ACTION REQUIRED: Informational Report

STAFF'S
RECOMMENDATION: Accept Report

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 eight of the original nine findings resolved and is continuing to implement corrective actions for the following finding. 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) were completed; the contract for the TTP website redesign is being finalized.*
- *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. As of February 2017, it was reported that the process has taken longer than expected but is close to being finished. The next stage is electronic transcript transfer between and among Tennessee institutions of higher education, to commence in 2017.*
- *The Common Data Repository project has been outsourced with a target implementation date of June 2017.*

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 had a year from the date of the new policy to implement a new agreement. The 13 community colleges and applicable Tennessee Colleges of Applied Technology have completed new agreements.

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	Ongoing
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.)	October 2016	Completed 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.
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.</i>	<i>Summer 2017</i>	In Progress <i>The university course maps are completed (October 2016) and will reside in the respective university website. When TTP website redesign is complete, hyperlinks will connect users to the maps for each pathway. The contract for the website redesign project is being finalized. The target completion of the redesign is Summer 2017.</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 (August 2016). <i>In Progress – THEC implementing across the state. The process has taken longer than expected but is close to being finished. The next stage is electronic transcript transfer between and among TN institutions of higher education, to commence in 2017.</i>

9.	Explore feasibility and costs of implementing mechanisms to monitor college course transfers system-wide.	TBD	Feasibility review completed but CDR project delayed. <i>A new statewide contract with the National Student Clearinghouse will facilitate the tracking of students who transfer from TN higher education institutions both within and outside of the state.</i>
10.	Common Data Repository	TBD	<i>The CDR project has been outsourced to SAS. Target date for implementation is June 2017.</i>
11.	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.	TBD - Planned when CDR is operational.	Future project, contingent on operationalizing the CDR.

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	Completed
Action Steps		Completion Date	Comments
1.	Pursue revisions to TBR Policy 4:01:07:02, Foundations and any companion changes needed in recommended provisions of foundation agreements	In Progress	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.	Obtain and review revised foundation agreements from all institutions.	<i>February 28, 2017</i>	<i>New agreements completed for the community colleges and applicable TCAT foundations.</i>

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Review of Internal Audit Reports

DATE: March 14, 2017

PRESENTER: Tammy Birchett

ACTION REQUIRED: Informational Report

STAFF'S
RECOMMENDATION: Accept Report

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, including a summary of the recommendations resulting from the international education program audits that will be provided at the meeting. The other reports will not be reviewed unless the members have questions or comments about the reports.

Internal Audit Reports/Investigations for Review with the Audit Committee

UOM	Special Review of a Conflict of Interest in Athletics	Page 82
STCC	Purchase and Distribution of Gift Cards	Page 83
Chattanooga	Auto Diesel Shop and Warehouse Tool Theft	Page 84
Building Security		
ChSCC	Keys and Locking System	Page 85
CISCC	Building Access and Keys	Page 86
DSCC	Building Security and Key Controls	Page 87

Internal Audit Reports for Informational Purposes

APSU	Emergency Preparedness Plan	Page 89
APSU	Music Department Expense Transfers	Page 90
APSU	Textbooks for Vets Program	Page 91
ETSU	Timekeeping	Page 92

ETSU	WETS-FM Radio	Page 93
MTSU	Football Ticket Sales and Paid Attendance	Page 94
UOM	Athletics Local Mileage Reimbursements	Page 95
UOM	Center for Earthquake Research and Information	Page 96
CoSCC	Department of Defense Memorandum of Understanding Compliance Review	Page 97
CoSCC	Governor's Highway Safety Grant	Page 98
JSCC	Payroll Processes	Page 99
PSCC	Faculty Credentials	Page 100
PSCC	Capitalized Equipment and Capital Leases	Page 101

Internal Audit Follow-Up Reports for Informational Purposes

TSU	Follow-up to State Audit FY 2014-15	Page 103
CISCC	Follow-up to State Audit FY 2013-14	Page 104
MSCC	Follow-up to State Audit FY 2015	Page 105
PSCC	Follow-up to State Audit FY 2014-15	Page 106
RSCC	Follow-up to State Audit FY 2014-15	Page 107
WSCC	Follow-up to State Audit FY 2014-15	Page 108
TBR	Follow-up to State Audit FY 2014-15	Page 109

TCAT Focused Reviews of Operations for Informational Purposes

Athens	Focused Operational Review	Page 111
Hohenwald	Focused Operational Review	Page 112

CCTA Outcome Measures for Informational Purposes

ChSCC	Follow-up to CCTA Outcome Measures	Page 114
VSCC	Complete College Tennessee Act Outcome Measures	Page 115

Information Technology Audit Reports for Informational Purposes

ETSU	National Automated Clearing House Association	Page 117
ETSU	Web Application Security	Page 118
ETSU	Third Party Server Audit	Page 119
NeSCC	IT General Controls Review	Page 120
PSCC	National Automated Clearing House Association	Page 122

Internal Audit Investigations for Informational Purposes

ETSU	College of Business & Technology Study Abroad	Page 124
ETSU	Communications and Performance Loss	Page 126
ETSU	Geosciences Field Trip	Page 127
TTU	Music Department and Dean Issues	Page 128
TTU	Unauthorized Access to Work Order Management System	Page 129
UOM	Student Affairs Registered Student Organization Theft	Page 130
UOM	Student Affairs Travel	Page 131
STCC	Employee Flex Time	Page 132

Status Summary for Previously Issued Internal Audit Reports

Following the executive summaries of internal audit reports is a summary on the status of previously reported Internal Audit findings and observations as of February 28, 2017. 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.

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

The University of Memphis
Special Review of a Conflict of Interest in Athletics
Executive Summary

Introduction

An administrative review was conducted at The University of Memphis, based on complaints of a conflict of interest in Athletics. On May 24, 2013, the University completed a new contract for the Head Coach of Men's Basketball (Head Coach), increasing his total compensation before bonuses and certain other benefits from \$1,700,000 to \$2,650,000. Complaints alleged that the Athletic Director had a conflict of interest when negotiating the contract because he and the Head Coach had representation by the same sports agent and that he received a benefit from the agent for negotiating a large contract for the coach. The Head Coach left the University on April 8, 2016.

Objectives

The objectives were to perform an administrative review of the facts, records and circumstances regarding the allegations to determine their validity, the extent of any noncompliance with laws or policies or inappropriate use of the institution's resources and to recommend corrective actions if needed.

Conclusion

The review confirmed that the Athletic Director and the former Head Coach were represented by the same sports agent in 2013 when the employment contract for the Head Coach was renegotiated, creating a conflict of interest for the Athletic Director regarding his involvement in the contract negotiations. The review did not identify evidence to indicate a benefit was received by the Athletic Director. University staff did not follow the Tennessee Board of Regents (TBR) and University of Memphis conflict of interest policies to formally report and evaluate the potential conflict when it was identified.

Additionally, the 2013 contract for the Head Coach was not submitted to TBR for approval as required for contracts exceeding \$100,000 by the TBR General Personnel policy in place at that time. Finally, the negotiation process to retain the Head Coach should have included legal counsel's review of planned offers to protect the interests of the University.

Recommendations

Management should:

1. ensure all employees are aware of the conflict of interest policies and procedures;
2. review the potential conflict of interest regarding the Athletic Director's University-supported participation in athletic leadership seminars offered by his sports agent;
3. implement a standard process for employment agreements for coaches and other highly compensated employees to ensure the interests of the University are protected; and
4. continue to monitor the University's athletic operations through coordination, oversight and internal audit processes.

Management's Comments

Management concurred with the recommendations in the report and stated steps have been and will continue to be taken as needed to improve procedures regarding conflicts of interest, employment contracts and oversight of athletics operations.

Southwest Tennessee Community College
Purchase and Distribution of Gift Cards – Special Review
July 1, 2013 / June 30, 2015
Executive Summary

Key Staff Person: Executive Director of Fiscal Operations and Vice President of Student Services Administration	Auditor: Charlotte Johnson Internal Auditor
Description of Incident From July 1, 2013 to June 30, 2015, the Department of Student Services purchased gift cards totaling \$7,634.05. Management stated the cards were to be used for student activities, but there was no documentation of the actual use of these cards.	
Action Taken Internal Audit conducted interviews and reviewed documentation. <ul style="list-style-type: none"> Reviewed the general ledger for the purchase of gift cards. Interviewed the Executive Director of Fiscal Operations and the Vice President of Student Services. Interviewed the Coordinator of Student Activities and conducted an inventory of gift cards. 	
Finding Southwest Tennessee Community College does not have adequate internal controls governing the purchase and distribution of gift cards as stated in <i>TBR Guideline B-015, Cash and Gift Card Payments</i> .	
Recommendations <ol style="list-style-type: none"> Create a policy governing the purchase and distribution of gift cards. Create a log to track purchases and distribution of gift cards, to be reviewed monthly by the department manager. Submit a copy of the updated logs to the Office of Fiscal Operations on a monthly basis. 	
Total Questioned Cost: \$5,637.05	
Conclusion Gift cards were purchased and distributed with no documentation. Written procedures should be created and all activities monitored monthly by management.	

TCAT-Chattanooga State Community College
Investigation 2016-05: TCAT-Chattanooga Auto Diesel Shop and Warehouse Tool Theft
March 2016
Executive Summary

Key Staff Person	TCAT Department Head & Sr. Instructor; Captain Campus Police	Internal Auditor	Kimberly Clingan Director Internal Audit
Background	Chattanooga State Community College (ChSCC) Internal Audit received two campus police reports on April 18, 2016 detailing thefts of tools from the Tennessee College of Applied Technology (TCAT) - Chattanooga Auto Diesel Shop and the ChSCC Warehouse.		
Objective	The objective of this investigation is to evaluate the tool theft circumstances and recommend improvements to internal controls to prevent future losses.		
Total Estimated Losses	\$14,675	Total Recoveries	None
Results of Investigation	Internal Audit's Investigation determined a lack of best practices for securing buildings and centralized monitoring on campus for the TCAT and the Warehouse locations. Issues in the security for these locations emphasizes a potential risk that other areas/buildings on campus could need improvements to security controls. Easy access to some areas of campus either during the day or at night creates and opportunity for theft. Even though management has made some improvements, Internal Audit's review produced five recommendations.		
Actions taken by Management	Management initiated the following after the tool theft incidents: <ul style="list-style-type: none"> • Changed Warehouse key from a master narrowing Warehouse access. • Implemented logging of persons entering and exiting the warehouse. • Instructed Shipping/Receiving Clerk to close dock doors. • Provided individual security codes to all personnel with access to the TCAT. • Requested police investigation assistance from the Hamilton County Sheriff. • Approved purchase of gates to secure all entrances to the campus. 		
Recommendation	Based on the investigation procedures performed, Internal Audit recommends: <ul style="list-style-type: none"> • Security system codes should be activated and deactivated for personnel in a timely manner upon hire or dismissal from the college. • Management should ensure appropriate back-up personnel for the TCAT Security System Administrator including coordination with Campus Police. • Security system training should be obtained for any new users. • Management should complete an analysis of the campus security systems to determine the need for system upgrades. • Internal Audit should perform a review of Key Controls. 		
Management Response	Management has determined the following actions: <ul style="list-style-type: none"> • Management will communicate employee access status timely. • TCAT Management has assigned a back-up to the TCAT security system administrator and will complete training by December 31, 2016. To ensure proper monitoring, administrators will coordinate with Campus Police. • All new system users will be appropriately trained by December 31, 2016. • Campus Police will complete a site survey to analyze campus security needs by December 31, 2016. Upon completion and in conjunction with the TBR initiatives, management will develop a plan with a tentative completion date of June 30, 2017 to enhance campus security systems. • Internal Audit will complete a Key Controls audit by December 31, 2016. 		

Chattanooga State Community College
Audit of Keys and Locking Systems
Fall 2016
Executive Summary

Key Staff Personnel	Cathy Hughes, Physical Plant Office Supervisor	Internal Auditor	Kimberly Clingan Director, Internal Audit
Introduction	An internal audit of the Chattanooga State Community College's (ChSCC's) Keys and Locking Systems as managed by Plant Operations for Fall 2016 was conducted by the ChSCC Internal Audit Department. The maintenance of all locking systems and control of keys is necessary to maintain appropriate security and safety measures to safeguard college buildings, equipment and other facilities. 2,592 keys of various security levels were assigned to employees and vendors as of October 10, 2016.		
Objectives	<p>The objectives of the audit were to determine whether:</p> <ul style="list-style-type: none"> • To evaluate the internal controls in place for assuring that keys are distributed in accordance with current institutional standards. • To evaluate the number of master keys present on campus and determine documentation of appropriate authorization. • To evaluate the Departmental Coordinators' key control procedures. • To evaluate current procedures for the collection of campus keys from terminated employees. 		
Conclusion	The keys and locking systems control processes are designed to maintain these systems in accordance with current institutional standards as it relates to the physical security of campus facilities and assets. However, the lack of timely employee reporting of issues with assigned keys, variations in divisional adjunct procedures, and the enforcement of the collection of keys at the end of employment has undermined the accuracy of the Keystone software database.		
Recommendation	<p>Based on audit procedures performed, Internal Audit recommends:</p> <ul style="list-style-type: none"> • A self audit of employee keys should be completed by each campus department/division with the assistance of the Plant Operations staff. • ChSCC Human Resources management should modify their notification process to provide more timely documentation of upcoming terminations to Plant Operations and other critical departments. • ChSCC Keys and Locking Systems policies and procedures should be updated to provide for exceptions such as vendors noting the level of approval that must be obtained for an exception. • Any forms or policies that state that final paychecks can be held for any reason are revised to conform to Tennessee State law. 		
Management Response	Management notes that some divisions of campus have already begun a self-audit of employee keys, but all divisions will complete the process by March 31, 2017. Plant Operations and Human Resources will continue to develop efficient notification methods for changes in employment status. In addition, Plant Operations management will complete a review/update of ChSCC Policy 05:18:00 and any key related forms by March 31, 2017 to reflect changes in ChSCC processes and approved exceptions.		

Cleveland State Community College
Building Access and Keys Audit
December 2016
Executive Summary

Title of Key Staff Person Director Physical Plant	Auditor: Alvin Bishop
Background: Internal Audit conducted an audit of key controls and maintenance as of December 2016. Good Key control and maintenance is necessary for safety and protecting the college's assets.	
Objectives: To examine the controls over Keys and Locking Systems.	
Findings: <ol style="list-style-type: none"> Employees missing from the key list or showing no keys assigned. Management Response: We concur with the auditors' comments, and the following action will be taken to improve the situation. The Office of Finance & Operations began a key inventory in January 2017 to update the electronic key list. Key request forms signed by other individuals. Management Response: We concur with the auditors' comments, and the following action will be taken to improve the situation. In November 2016, an electronic key request form was developed that will only allow the key holder to sign. We have redesign the routing flow. No Key agreement is signed. Management's Response: We concur with the auditors' comments, and the following action will be taken to improve the situation. In January 2017, the electronic key request form was updated to include the employee responsibilities in lieu of an additional agreement. Key request forms are not in order. Management's response: We concur with the auditors' comments, and the following action will be taken to improve the situation. In November 2016, an electronic key request form was developed that will allow for electronic storage of forms. The Physical Plant staff will file alphabetically any forms prior to this date. The agreed upon completion date of that project is April 1, 2017. Employees with Grand Master are not on list as having A Grand Master Key Management's response: We concur with the auditors' comments, and the following action will be taken to improve the situation. The Office of Finance & Operations began a key inventory in January 2017 to update the electronic key list. Part of this update process will be to investigate any keys noted as Masters during the inventory and inquire to the validity of the need for the key. If necessary, it will be requested that keys are returned. Keys are not properly approved. Management's response: We concur with the auditors' comments, and the following action will be taken to improve the situation. In November 2016, an electronic key request form was developed that addressed this issue. We have redesigned the routing flow. The process for obtaining keys from terminated employees is inefficient. Management response: We concur with the auditors' comments, and the following action will be taken to improve the situation. We are exploring options for updating our Keystone software as it does not appear to function as well as other institutions have mentioned. 	
Audit Conclusions: While the keying system has been improved, it still needs improvement. Policies and procedures need to be strengthened in order to improve campus security and safety.	

Dyersburg State Community College
Building Security and Key Controls
July 1, 2015 – November 30, 2016
Executive Summary

<p>Key Staff: Vice President for Finance and Administrative Services, Director of Physical Plant, Assistant Director of Physical Plant</p>	<p>Auditor: : DSCC Director of Internal Audit</p>
<p>Introduction: An internal audit of building security and key controls for the time period of July 1, 2015 through November 30, 2016 was performed by the Dyersburg State Community College Internal Audit department. The Physical Plant department is responsible for the maintenance of all locking systems and the controls over key issuance and return for DSCC. Appropriate maintenance of keys and locking systems is necessary for the adequate security of all college buildings and equipment. The Physical Plant department has maintained and serviced the locking systems at DSCC since the college opened but has only been responsible for maintaining the key database in the Keystone system, the issuance and return of keys, and key control policies since approximately 2013. Prior to that time, the documentation of the issuance and return of keys was maintained by the Business Office. No prior audit of building security and key controls was noted for this institution.</p>	
<p>Objectives: The objectives of this audit were to determine compliance with all DSCC security policies and key control policies, to determine the adequacy of internal controls, to determine if keys were collected from terminated employees, to evaluate the number of master keys present and determine the appropriateness of master key access, and to make recommendations for correcting deficiencies and improving operations.</p>	
<p>Scope: This audit included a review of records for the time period of July 1, 2015 through November 30, 2016. More specifically the review included:</p> <ul style="list-style-type: none"> • testing of the accuracy of information maintained in the Keystone database • a sample of full-time and part-time employees with keys for the time period tested • a review of terminated employees and the process for returning keys • an evaluation of the internal controls in place for the distribution and return of keys and for general building security • a review of the master keys issued and the appropriateness of master key access, verification of proper documentation and authorization for keys issued and compliance with applicable policies and procedures. 	
<p>Audit Conclusion: Except as noted in the following observations, the keys, locking systems and building security measures are maintained in accordance with current DSCC policies and procedures at this time. As noted in the observations, there were discrepancies regarding approval signatures, key assignments, and key return documentation. Additional procedures will be needed to better track the distribution and return of keys as capital improvements are made to the locking systems in the future. Management’s plans for capital improvements and rekeying, when implemented, should correct the observations that follow.</p> <p>Observation/Recommendation 1: Key return has historically been a problem at DSCC as there is no way to force terminated employees to return keys. This problem is compounded by the fact that hard keys are used throughout the college and many “building master” (exterior access) keys are issued due to a lack 24 hour Security department personnel. Management should consider rekeying exterior building access door locks and/or purchasing a card key system for the exterior building doors.</p> <p>Observation/Recommendation 2: Too many master keys and building master keys have been issued. Only personnel with a definite and consistent need to these areas should be granted master key access.</p> <p>Observation/Recommendation 3: Some <i>Best Practices</i> are not consistently being followed with regard to key issuance and return documentation. It is recommended that a trace file be developed to determine when keys should be returned and whether or not they are actually returned. In addition, periodic self-audits and audits of the various departments are needed to maintain the accuracy of the Keystone database. Also consideration of changing the wording in the DSCC policy 05:01:06:00 to reflect the accurate handling of issued keys by vendor personal should be given.</p>	

**Tennessee Board of Regents
Audit Committee
March 14, 2017**

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

Austin Peay State University
Review of the Emergency Preparedness Plan
January 31, 2017
Executive Summary

Key Staff: Chief of Police/Director of Public Safety	Auditor: Blayne M. Clements CIA, CFE, CRMA
<p>Introduction: An emergency preparedness plan creates a framework within which the university can reduce vulnerability to hazards and cope with disasters. The plan addresses all types of emergency functions at the university, except those for which federal, state or local authorities have primary responsibility. The emergency preparedness plan is only one tool the university may use when responding to an emergency. Other tools may be a disaster recovery plan, business continuity plan or department specific procedures.</p> <p>In 2007, the Federal Emergency Management Agency (FEMA) convened a working group of emergency management practitioners and academics to consider the principles of emergency management. The result was a FEMA white paper describing eight principles of a quality plan – comprehensive, progressive, risk-driven, integrated, collaborative, coordinated, flexible and professional. FEMA states these eight principles are the foundation of a quality emergency preparedness plan.</p> <p>The university’s emergency preparedness plan was created in conjunction with local agencies in September 2015. The university’s emergency management committee has the responsibility to analyze emergency management initiatives and evaluate their effectiveness for emergency preparedness, response, recovery and mitigation. The committee reviews emergency plans and makes recommendations for enhancements.</p>	
<p>Objective: The objective of this review was to determine if the university’s emergency preparedness plan aligns with the eight principles identified by the Federal Emergency Management Agency.</p>	
<p>Scope: Austin Peay State University Emergency Preparedness Plan</p>	
<p>Observation: Management should document the university’s relationships and shared responsibilities with outside agencies that are integral in the university’s Emergency Management Plan.</p> <p>The emergency management plan recognizes the importance of collaborating with outside agencies to adequately respond to an emergency. Although the university has good relations with outside agencies, as evidenced by regularly meeting with these outside agencies and participating in multi-agency training, these relationships with other agencies have not been formally documented.</p> <p>Recommendation: To ensure all parties are fully aware of their commitments in an emergency, as well as to recognize the need for collaboration to adequately respond to an emergency, management should obtain Memos of Understanding with outside agencies who are significant partners identified in the plan.</p> <p>Management’s Response: We concur. Memos of Understanding will be obtained with outside agencies who are identified in the plan as significant partners.</p>	
<p>Audit Conclusion: Based on audit tests performed, review of documentation and discussions with management, the university’s emergency preparedness plan is aligned with FEMA’s eight principles of a quality emergency plan, except as noted in the observations above. Other less significant issues, not included in this report, were communicated to management.</p>	

Austin Peay State University
Review of the Music Department Expenditure Transfer Process
December 8, 2016
Executive Summary

Key Staff: Dean, College of Arts & Letters	Auditor: Beth Chancellor
<p>Introduction: The Austin Peay State University Department of Music is composed of approximately 180 music majors and 32 full-time and adjunct faculty and it is the largest producer of cultural events in the Clarksville area. Housed in a state-of-the-art facility completed in 1990, students in the department practice, rehearse, and attend classes in an environment that is conducive to their creative and intellectual development.</p> <p>In the summer of 2016, the Dean of the College of Arts & Letters was informed by the Business Office of a large number of expenditure transfers initiated by the Music Department. Expenditure transfers are primarily used to transfer expenses from one account to another account. As a result of the high number of expenditure transfers and a new Administrative Assistant hired in July 2015, the Business Office provided some focused training to the Music Department staff. In an effort to assist with minimizing the number of expenditure transfers being processed, the Dean requested Internal Audit review the Music Department's expense transfer process.</p>	
<p>Objectives: To ensure there is a process in place for Music Department expenditures to be properly classified in the accounting system in order to minimize the occurrence of expenditures transfers.</p>	
<p>Scope: Music Department expense transfers occurring between January 1 – October 11, 2016</p>	
<p>Observation 1 To minimize the occurrence of expenditure transfers, management should consider streamlining the complex account structure of the Music Department</p> <p>Internal Audit reviewed twenty-two Music Department accounts: six education and general (E&G), ten restricted, two agency, and four foundation accounts. The E & G accounts are the main departmental accounts and at least one of the E & G accounts was set up primarily to receive funds for ticket sales, workshop fees, and registrations.</p> <p>Restricted accounts are set up by the university when funds are received by an outside source and a restriction is put on the intended use of the funds. In the past, it appears that instead of using an existing E & G account to keep track of revenue and expenses for events held by the Music Department, a new restricted account was set up each event. After discussions with the Budget Director, it was determined that the Music Department should consider closing nine of the ten restricted accounts in order to streamline their account structure.</p> <p>Agency accounts are set up for students, faculty, staff, or organizations affiliated with the university where the university acts as a custodian of the funds. The university's only role related to these accounts is to hold and disburse these funds. The Music Department has two agency accounts used by faculty for university activities, which is not an appropriate use of an agency account.</p> <p>The Dean of the College of Arts and Letters, the Chair of the Music Department and the Music Department's Administrative Assistant should work with the Budget Director to address the above issues which should produce a simpler account structure and minimize the occurrence of expenditure transfers.</p> <p>Management's Response: We concur. The Dean, Chair and Administrative Assistant will work with the Budget Director to address the above issues which should produce a simpler account structure and minimize the occurrence of expenditure transfers.</p>	
<p>Audit Conclusion: Based on audit tests performed, there is a process in place to properly classify expenses in the accounting system in order to minimize the occurrence of expense transfers. However, as mentioned in the observation above, streamlining the complex account structure would also help decrease the occurrence of expenditure transfers. Other less significant matters were noted but not included in the report.</p>	

Austin Peay State University
Texts for Vets Program
November 29, 2016
Executive Summary

Key Staff: Coordinator, Military Student Center	Auditor: Blayne M. Clements CIA, CFE, CRMA
<p>Introduction: The Texts for Vets Program was created to assist students overcome the financial burden of purchasing textbooks. The textbooks are donated from the campus community and distributed to students on a first come, first serve basis. The first week of distribution is designated for veterans, active duty, reservist, national guardsmen, retirees, ROTC student and family members. Once the semester starts, distribution is open to all students. During the last week of the semester, students return the textbooks to be signed out by another student the following semester. The program loans between 150-200 books per semester.</p>	
<p>Objectives: To determine the adequacy of the programs internal controls over how donated textbooks are received, inventoried, checked out, returned and disposed of when the textbooks are no longer usable.</p>	
<p>Scope: Processes in place during Fall 2016</p>	
<p>Observation 1 The process of how unusable textbooks are disposed of should be enhanced</p> <p>Donated books that are no longer being used in the classroom are sold at the campus bookstore to generate funds to purchase new books for the program. A student worker carries the unusable books to the bookstore and waits while the bookstore determines which books they are willing to buy back. The student worker returns with cash from the sale of books, a receipt detailing the books bought, and any unsold books. Prior to the start of this review, management did not maintain a list of unusable books. Without such a list, management does not have adequate documentation to ensure all the proceeds from the sale were actually received. Upon being notified of the need for such a list, management immediately inventoried all unusable books.</p> <p>Recommendation: When books become unusable, management should send the campus bookstore a listing of outdated books which can be reviewed by the bookstore. The bookstore can review the list and inform management which books they will buy and for how much. The student worker can then take to the bookstore only the books to be purchased and return with a check in the amount predetermined by the bookstore. When the student worker takes the books to the bookstore, the custody of the books being transferred to the student worker should be documented, as well as an acknowledgement of the amount of proceeds the student should expect to receive from the bookstore. Management should check the list of unused books sold against the campus bookstore receipt to ensure all books sent were sold at the price originally quoted by the bookstore.</p> <p>Management's Response: We concur. The Coordinator is planning to dispose of unusable books in December 2016 and will ensure the process described in the recommendation is followed.</p>	
<p>Observation 2 Program procedures should be documented</p> <p>Recommendation: Management has documented procedures on how textbooks are checked out by students. However, management should also document the procedures of how donated books are received, inventoried, returned by students, their usefulness determined, and how outdated books should be disposed of.</p> <p>Management's Response: We concur. A student worker will ensure all the procedures related to the Texts for Vets program are adequately documented. The Coordinator will review the documented procedures to ensure they adequately address the issues noted in the recommendation.</p>	
<p>Audit Conclusion: Based on audit tests performed, adequate controls are in place, except as noted in the observations above.</p>	

East Tennessee State University
Timekeeping
For the Fiscal Year 2016
Executive Summary

Key Staff Person: Payroll, Human Resources, and Timekeepers	Auditor: Assistant Director, Internal Audit
Introduction: An audit of East Tennessee State University's timekeeping was conducted by Internal Audit personnel in accordance with the Annual Audit Plan. A total of 3 departments were selected for testwork. These included Public Safety, Parking Services, and Admissions.	
Objectives: <ul style="list-style-type: none"> • To evaluate the adequacy of the internal controls over timekeeping. • To determine compliance with university and TBR policies and procedures. • To make recommendations for correcting deficiencies or improving operations. 	
Total Questioned Costs/Losses: None	Total Recoveries: N/A
Findings: <u>Finding 1:</u> Several timesheets and/or TRS entries did not comply with ETSU policies. The majority of the discrepancies involved leave used on the timesheet not matching leave used in the Time Reporting System (TRS). <u>Finding 2:</u> Several timesheets did not agree to backup documentation. The majority of the discrepancies involved Sergeant Activity Reports (SARs) not agreeing with the timesheets. Management is taking proper steps to ensure timesheets, TRS entries, and SARs are complete and accurate. The audit objectives were met.	

East Tennessee State University
WETS-FM Radio
For the Period July 1, 2015 to June 30, 2016
Executive Summary

Key Staff Person: Wayne Winkler, Director, WETS-FM Radio Station	Auditor: Assistant Director, Internal Auditor
Background A financial statement audit for WETS-FM radio was performed to determine the fair presentation of the financial statements for FY 2016 as required by the Corporation for Public Broadcast (CPB).	
Objectives <ol style="list-style-type: none"> 1. To determine the accuracy of the existing system of internal control. 2. To determine the fairness of financial presentation. 3. To determine accuracy and completeness of financial records, and compliance to University policies and procedures. 4. To determine if the Station is in compliance with CPB regulations and to certify the CPB Annual Financial Report. 5. To produce audited reports for CPB reporting purposes. 	
Total Questioned Costs or Losses: None	Total Recoveries: Not Applicable
Findings None	
Audit Conclusion The audit report for WETS-FM radio was issued with an unmodified opinion. The financial statements appeared to fairly present, in all material respects, the financial position of the radio station as of June 30, 2016. The audit objectives were met.	

Middle Tennessee State University
Audit of Football Ticket Sales and Paid Attendance
For Fall 2016
Executive Summary

Background:

The National Collegiate Athletic Association (NCAA) has established football attendance requirements which an institution shall meet to be a member of Division I Football Bowl Subdivision. The football attendance requirement must be met once every two years on a rolling basis and must average at least 15,000 in actual or paid attendance for all home football games. The NCAA requires the football attendance to be verified annually by audit.

Objective:

To verify that football ticket sales and paid attendance for the 2016 football season were reported in accordance with NCAA criteria for paid attendance for Division I Football Bowl Subdivision.

Scope:

The audit scope included all tickets sales and attendance for the home football games for the fall 2016 season. The audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*, issued by The Institute of Internal Auditors and accordingly included tests of the accounting records and such other auditing procedures considered necessary.

Observations:

The audit revealed compliance with the NCAA criteria for calculating paid attendance and no material discrepancies were noted with the ticket sales reports and the supporting documentation. Ticket sales revenue was agreed to the accounting records. The audit report contains no findings or recommendations. Below are the details of the calculation of average football paid attendance per NCAA criteria for fall 2016.

Ticket Type	MTSU vs Alabama A&M	MTSU vs LA Tech	MTSU vs WKU	MTSU vs UTSA	MTSU vs FAU	Total Paid Attendance
Season Tickets	4,453	4,453	4,453	4,453	4,453	22,265
Reserved	1,539	662	1,211	320	175	3,907
Endzone Reserved	449	470	687	318	122	2,046
Student Guest Walk-up	936	680	749	351	189	2,905
Groups/Promotions/Presales	2,627	4,507	5,066	14,922	11,297	38,419
Student Gate	2,343	1,936	1,937	647	212	7,075
Band Members	292	290	292	291	285	1,450
Totals	12,639	12,998	14,395	21,302	16,733	78,067
Average Football Paid Attendance Per NCAA Criteria for Fall 2016						<u>15,613</u>

Audit Conclusions:

The football ticket sales and paid attendance for fall 2016 appear to be reported in compliance with the NCAA criteria. The average paid attendance for 2016 home football games was 15,613 which exceeds the NCAA Division I Football Bowl Subdivision attendance requirement of 15,000 that must be met once every two years for all home football games.

University of Memphis
Athletics: Local Mileage Reimbursements - Special Request
November 11, 2016
Executive Summary

Title of Key Staff Person: Associate Athletic Director - Finance	Auditor: Senior Internal Auditor
Background: Internal Audit personnel have completed an audit of Athletics Department local mileage travel reimbursement expenses. The University of Memphis athletics program is a NCAA Division I program and has teams in several sports within the American Athletics Conference. FY2015 and FY2016 Athletics Department local mileage expenditures totaled approximately \$15,500 per fiscal year.	
Objectives: <ul style="list-style-type: none">• To analyze and compare Athletic Department local travel expenses for the last 5 fiscal years.• To determine that local travel by UOM Athletics Department employees is carried out in accordance with University and Athletic Department policies governing such practices.• To determine if local travel practices are efficient and cost effective in meeting the overall goals and objectives of the UOM and UOM Athletics.• To determine whether the internal controls in place to govern and monitor local employee travel and subsequent submission of reimbursement claims provide reasonable assurance that travel and reimbursement claims are carried out accurately and efficiently.	
Results: <ul style="list-style-type: none">• Many of the local mileage claims reviewed had no purpose stated on the claim form. In all claims, the business purpose description was short and sometimes vague.• A travel purchase order was not obtained in advance of the mileage reimbursement for most of the local mileage claims reviewed, even though the mileage was a regular monthly or seasonal expense.• Many of the local mileage claims reviewed were submitted to Accounting for payment after the 30 day post travel time requirement. Some claims spanned several months and were not submitted on a monthly basis. One trip was reimbursed (\$12) on 2 separate claims because the local mileage was not submitted monthly and the time periods of claims overlapped.• Half of the local mileage claims reviewed included reimbursement of trips to and from the employee's home with no justification of the validity of the commuting mileage. Some commuter claims were reimbursed inaccurately, and some claims did not provide enough information to determine the accuracy of the reimbursement based on University policy commuter rules.	
Audit Conclusion: The audit objectives were achieved. Based on the results of all audit work performed, internal controls were generally adequate. However, we identified conditions where controls and processes could be improved. Management has indicated agreement and changes have already been made or are in process to address the recommendations.	

University of Memphis
CERI Financial and Compliance Departmental Audit
November 22, 2016
Executive Summary

Key CERI Personnel Involved: Dr. Charles Langston, Director, & Michelle Smith, Assistant Director – Administration & Finance	Auditors: Vicki D. Deaton, Senior Internal Auditor, and Paul A. Gogonelis, Senior Internal Auditor
Background: The Center for Earthquake Research and Information (CERI) was first established in 1977 as the Tennessee Earthquake Information Center. CERI is devoted to understanding the causes and consequences of earthquakes and the structure and evolution of the continental lithosphere. CERI addresses critical needs for our region, nation, and the world through cutting-edge research, comprehensive graduate student education, operation of state-of-the-art seismic and GPS networks, and dissemination of technical and practical information to the private and public sectors.	
Objective: The objective of this audit is to determine if the department has adequate internal controls over finances and also the department is generally in compliance with applicable University financial, grant, fixed asset, employee, and safety policies and procedures.	
Results: The audit included reviewing documents and processes related to expenses, grant expenditures, p-card expenditures, personnel records, fixed asset records, conflict of interest, procurement practices, and safety and security. Conditions where controls and processes could be improved are listed below. <ol style="list-style-type: none"> 1. Travel Procedures A travel purchase order was not approved in advance for several of the CERI travel expenditures reviewed and a few CERI travel claims were not submitted for reimbursement within 30 days of the travel return date. 2. Effort Reporting Several CERI sponsored agreements were reviewed and some individuals who worked on the sponsored projects did not certify their effort as necessary, and several certifications were not submitted prior to the University's Effort Reporting due date or were not accurate. 3. Alternate Work Arrangements There was not an approved Alternative Telecommuting Agreement or Alternative Telecommuting Agreement Safety Checklist on file in Human Resources for a CERI employee who telecommutes. 4. Potential Conflict of Interest There is a potential conflict of interest at CERI because the owner of an active CERI vendor is related to a CERI employee. <p>Management either already has taken action or is in process to address the recommendations. There were also some other minor observations that we noted and discussed with CERI management.</p>	
Audit Conclusion: The audit objectives were achieved. Based on the results of all audit work performed, internal controls were generally adequate, and provided sufficient assurance of compliance with University financial policies.	

Columbia State Community College
Department of Defense Memorandum of Understanding Compliance Review
December 20, 2016
Executive Summary

Auditor: Erica V. Smith, CPA
Key Staff: Dr. Sean Fox, Vice President, Student Affairs
Dr. Phillip Owens, Director, Counseling Services
Denise Holman, Financial Aid Coordinator

INTRODUCTION

Columbia State submitted a signed enhanced Department of Defense Memorandum of Understanding on September 4, 2014. The Memorandum of Understanding became effective on September 17, 2014, and remains effective until September 16, 2019.

The enhanced Department of Defense (DoD) Memorandum of Understanding (MOU) resulted from Department of Defense program changes contained in the July 7, 2014, Federal Register Change 3, DoDI 1322.25, "Voluntary Education Programs". The intent of the DoD published changes was to enhance the MOU partnership with educational institutions by providing increased protections to service members and their families.

The enhanced DoD MOU incorporates the *Principles of Excellence for Educational Institutions Servicing Service Members, Veterans, Spouses, and Other Family Members* which includes providing service members with a point of contact, information on financial aid options, a timely evaluated educational plan, and prompt readmission for withdrawals resulting from service requirements.

OBJECTIVES

The objective of the engagement was to verify the institution's compliance with the requirements outlined in the DoD MOU filed September 4, 2014.

SCOPE

The audit covered Columbia State's DoD MOU for the period September 17, 2014, through September 16, 2019. Audit fieldwork included a review of the DoD MOU Control Environment, and tests to verify compliance.

AUDIT CONCLUSION

The audit of Columbia State Community College's compliance with the Department of Defense Memorandum of Understanding reflected substantial compliance with the requirements outlined in the DoD MOU. Although the institution was in substantial compliance, two areas were identified for improvement.

- Inadequate Governance
- Inadequate Readmission Policy

Columbia State Community College
Governor's Highway Safety Grant- Internal Controls Review
2015 - 2016
Executive Summary

Auditor: Erica V. Smith, CPA

Key Staff: Jon Brady, Director-Tennessee Highway Safety Training Center
Kim Honn, Business Manager

INTRODUCTION

The Tennessee Highway Safety Training Center (Training Center) was established in 2012 by Columbia State as a result of a federally-funded State and Community Highway Safety grant awarded through the Tennessee Department of Transportation, Governor's Highway Safety Office (GHSO). Under the grant agreements in effect during fiscal year ended June 30, 2016, the Training Center agreed to undertake Police Traffic Services Highway Safety Projects as defined in the Tennessee Highway Safety Plan, which includes providing training to increase skills and knowledge of law enforcement officials and other community stakeholders in areas such as At-Scene Traffic Crash Investigation, Traffic Stops, Radar and Lidar Training, and Spanish Communication.

Columbia State Community College (Columbia State) leadership requested internal audit conduct a review of the Training Center's internal controls to determine whether the Training Center has controls in place to ensure compliance with the federal requirements outlined CFR Title 2, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Tennessee Board of Regents (TBR) Policy and Guidelines, and Columbia State policies and procedures.

OBJECTIVES

The objective of the engagement was to obtain an understanding of the control environment, assess whether the control environment has internal controls in place as outlined by the *Internal Control Integrated Framework*, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO), and test grant expenditures to determine whether the controls are operating as expected and whether the grant expenditures are in compliance with federal regulations, terms and conditions of the Federal award, TBR policies and guidelines, and Columbia State policies and procedures.

SCOPE

The audit covered Columbia State's award activity between July 1, 2015 and June 30, 2016 under the State of Tennessee Department of Transportation, Governor's Highway Safety Office (GHSO) federal grant awards. The grants received from the GHSO during this timeframe covered federal award years October 1, 2014 through September 30, 2015, and October 1, 2015 through September 30, 2016.

AUDIT CONCLUSION

The audit of Columbia State Community College and the Training Center confirmed the existence of controls over the Federal award that provide reasonable assurance the award activity is in compliance with Federal statutes, regulations, the terms and conditions of the Federal award, and TBR and Columbia State Policy and Guidelines.

Jackson State Community College
Payroll Processes
2015 Calendar Year
Executive Summary

Key Staff Person: Ms. Laurie Weaver, Payroll Supervisor, and Ms. Amy West, Director of Human Resources	Auditor: Angie Brown, Director of Internal Audit
Introduction: At the request of the President, an audit was conducted reviewing payroll processes for the calendar year 2015.	
Objective: This audit was designed to review the payroll processes ensuring that adequate controls are in place to comply with federal and state requirements along with institutional and TBR policies and guidelines. The payroll should be properly classified, approved, reconciled, and recorded in the general ledger. The audit should also review for efficiency and effectiveness and recommend improvements.	
Scope: The audit covers the payroll and transactions for the calendar year of 2015. The audit reviewed segregation of duties, new hire and termination process, and the process for salary adjustments. The audit also included review of the July 2015 payroll including pay rate and benefits deductions, along with the payment of payroll taxes.	
Recommendation: Equity salary increases and reclassifications were reviewed by management and verbally approved at the institution prior to submission to the Tennessee Board of Regents. However, there was no formal institutional approval including signatures and dates for equity salary increases and reclassifications. An appropriate approval process including documentation should be in place for equity salary increases and reclassifications.	
Audit Conclusion: Based upon the results of the audit tests performed for the period January 1, 2015 – December 31, 2015, adequate controls are in place to ensure that payroll processes are in compliance with institutional, federal and state requirements. The audit tests performed indicate that management practices are adequate to ensure that appropriate processes are monitored and controlled. Management identified two errors related to payroll taxes and the payroll process. The errors were corrected in a timely manner and management implemented further controls to mitigate the risk of recurrence.	

**Pellissippi State Community College
Faculty Credentials
For the Period Fall 2016
Executive Summary**

Key Staff Person: Vice President of Academic Affairs	Auditor: Director of Internal Audit
<p>Background</p> <p>The audit of faculty credentials was requested by the president of the College. This audit is an annual audit requested by the president to ensure that all full- and part-time faculty hired by the College each fall meet the requirements of the College's accrediting agency. Additionally, the ability to hire qualified faculty continues to be an area of concern as documented in the College's risk assessment for instruction and academic support.</p>	
<p>Objectives</p> <p>To determine whether the requirements necessary for compliance with Southern Association of Colleges and Schools (SACS) criteria were being met; to determine whether the documentation maintained by the College was sufficient to document compliance with the criteria; and to recommend improvements, if any are necessary.</p>	
Total Questioned Costs or Losses: None	Total Recoveries: Not Applicable
<p>Audit Conclusion</p> <p>The College needs to continue to make improvement in documenting that faculty hired to teach are qualified. After discussions with the President, as well as with the Vice President of Academic Affairs, it appears that management understands the problem and has been making every effort to prevent it from occurring in the future. Management also will continue their efforts to obtain transcripts in a timely fashion for all employees hired. It should be noted that significant improvement was made related to this area fall semester 2016.</p>	

**Pellissippi State Community College
Capitalized Equipment and Capital Leases
Fiscal Year Ending June 30, 2016
Executive Summary**

Title of Key Staff Person: Vice President of Business and Finance	Auditor: Suzanne L. Walker, Director of Internal Audit
Background: The audit of capitalized equipment and capital leases was performed based upon the results of the annual audit risk assessment. Capitalized equipment is any equipment that is purchased with a dollar value of \$5,000 or greater. The college capitalized equipment totaling \$913,448.21 during fiscal year 16. The total value of capitalized equipment at June 30, 2016, was \$13,437,516.98. The college did not have any capital leases.	
Objectives: To ascertain that all appropriate TBR and institutional policies and procedures are being followed and that capitalization amounts were appropriately recorded, and to make recommendations for correcting deficiencies or improving operations.	
Total Questioned Costs/Losses: None	Total Recoveries: N/A
Audit Conclusions: During the course of this audit, some minor discrepancies were noted in test work, but none were considered to be material enough to warrant an audit finding. The discrepancies noted did not affect the dollar value of capitalized equipment and all equipment was located. The college did not have any capital leases as of June 30, 2016. Procedures related to how the college determines if a lease should be classified as capital were reviewed and appeared appropriate.	

**Tennessee Board of Regents
Audit Committee
March 14, 2017**

***Internal Audit Follow-up Reports
For Informational Purposes***

Tennessee State University
Follow-up to the State Audit Report
For the Fiscal Year Ending June 30, 2015
Executive Summary

Key Staff: VP for Business and Finance; VP for Research and Institutional Advancement; The VP for Enrollment Management and Student Access, and Chief Information Officer	Auditor: Ray Trobaugh
Introduction The Comptroller of the Treasury, Division of State Audit issued a financial and compliance audit of Tennessee State University for the fiscal year ended June 30, 2015, on August 29, 2016. The report included four audit findings. Two findings were identified as material weaknesses, one was identified as a significant deficiency, and one was identified as an immaterial instance of noncompliance. The current status of each finding is presented in the Results of the Follow-Up Review section below.	
Objectives The objectives of the review were to determine whether adequate corrective actions have been taken to address the audit findings, implement the audit recommendations, and mitigate the risks that either errors or fraud could occur and not be detected in a timely manner.	
Results of the Follow-Up Review <u>Current Status of State Audit Findings</u> <ol style="list-style-type: none"> 1. Management needs to improve procedures for preparing and reviewing financial statements to prevent errors Status: The accuracy and timeliness of the financial statements prepared by Finance and Accounting have improved. The timeliness of the investment entries provided by the TSU Foundation to Finance and Accounting needs improvement. 2. The university did not properly account for a capital asset donated to the Tennessee State University Foundation Status: The university has a policy for Gifts and Donations, including capital gifts. No capital gifts were received during 2016. 3. The university did not provide adequate internal controls in one specific area Status: The University has implemented controls to mitigate the risks in this area. The University will continue to assess the risks and mitigating internal controls. 4. The university did not properly report enrollment data Status: The spring 2016 and fall 2016 End of Term Enrollment Clearance Reports were submitted late to the National Student Clearing House. <u>Conclusion</u> Based on the results of tests and procedures performed, management has taken actions to address the audit findings, implement the audit recommendations, and mitigate the risks that either errors or fraud could occur and not be detected in a timely manner; however, Finding 4 needs further action by management.	

Cleveland State Community College
Follow-up to the State Audit Report
For the Fiscal Year Ending June 30, 2013 and June 30, 2014
Executive Summary

Key Staff: Director of Information Technology and Assistant V.P. of Finance and Operations	Auditor: Alvin Bishop
Introduction The Comptroller of the Treasury, Division of State Audit issued a financial and compliance audit of Cleveland State Community College for the fiscal years ended June 30, 2013 and June 30, 2014, on August 4 2015. The report included four audit findings. Four findings were identified in the audit report as material weaknesses and four were identified as significant deficiencies. The current status of each finding is presented in the Results of the Current Audit section below.	
Objectives The objectives of the review were to determine whether adequate corrective actions have been taken to address the audit findings, implement the audit recommendations and mitigate the risks that errors or fraud could occur and not be detected in a timely manner.	
Results of the Current Audit <u>Current Status of State Audit Findings</u> <ol style="list-style-type: none"> 1. Management needs to improve procedures for preparing and reviewing financial statements to prevent errors. Current Status: Review indicated that procedures were updated to ensure accuracy and classification of notes. Employees did receive training on financial statement preparation. 2. Bank reconciliations should be prepared promptly and correctly. Current Status: Procedures have been developed to help ensure bank reconciliations are accurate. Review also indicated that training has been completed for employees involved in bank reconciliations. 3. Cleveland State Community College did not provide adequate internal controls in four specific areas. Current Status: Management has completed implementing the necessary procedures in all of the specific areas and controls appear to working. 4. Cleveland State Community College, the Tennessee Board of Regents, and the Tennessee Department of Finance and Administration did not provide adequate internal controls in one specific area. Current Status: Management has implemented procedures necessary to correct the internal controls issue in the specific area. Effective controls have been implemented. <u>Audit Conclusion</u> Based on the results of tests and procedures performed, management has taken adequate actions to address the audit findings, implement the audit recommendations and mitigate the risks that errors or fraud could occur and not be detected in a timely manner.	

**Motlow State Community College
Follow-up to State Audit Findings
For the Fiscal Year Ending June 30, 2015
Executive Summary**

Key Staff: Human Resources Executive Director, Chief Information Officer, VP of Finance and Administration	Auditor: Tammy Wiseman, Internal Auditor
Introduction The Comptroller of the Treasury, Division of State Audit, issued a financial and compliance audit of Motlow State Community College for the fiscal year ended June 30, 2015, on September 1, 2016. The report included one audit finding. The current status of the finding is presented in the Results of the Current Audit section below.	
Objectives The objectives of the review were to determine whether adequate corrective actions have been taken to address the audit findings, implement the audit recommendations and mitigate the risks that errors or fraud could occur and not be detected in a timely manner.	
Results of the Current Audit <u>Current Status of State Audit Findings</u> 1. As noted in the prior audit, Motlow State Community College did not provide adequate internal controls in one specific area. Status: Management has taken corrective actions to improve internal controls. <u>Audit Conclusion</u> Based on the results of tests and procedures performed, the corrective actions taken by management were mostly implemented or in progress. Management has developed an action plan to continue to improve internal controls.	

Pellissippi State Community College
Follow-up to State Audit Findings
For the Fiscal Year Ending June 30, 2014 and June 30, 2015
Executive Summary

Key Staff: Audrey J. Williams, Vice President of Information Services	Auditor: Suzanne L. Walker, Director of Internal Audit
Introduction The Comptroller of the Treasury, Division of State Audit, issued a financial and compliance audit of Pellissippi State Community College for the fiscal years ended June 30, 2015, and June 30, 2014, on August 25, 2016. The report included one audit finding. The finding was not identified in the audit report as material weaknesses, but was identified as significant deficiency. The current status of the finding is presented in the Results of the Current Audit section below.	
Objectives The objectives of the review were to determine whether adequate corrective actions have been taken to address the audit finding, implement the audit recommendation and mitigate the risks that errors or fraud could occur and not be detected in a timely manner.	
Results of the Current Audit <u>Title of State Audit Finding</u> 1. Pellissippi State Community College did not provide adequate internal controls in two specific areas <u>Audit Conclusion</u> Based on the results of tests and procedures performed, management has taken adequate actions to address the audit finding, implement the audit recommendation and mitigate the risks that errors or fraud could occur and not be detected in a timely manner.	

Roane State Community College
Follow-up to the State Audit Report
For the Fiscal Year Ending June 30, 2014 and June 30, 2015
Executive Summary

<p>Key Staff: Chief Information Officer, Director of Administrative Systems, Director of Networking, Telecommunications & Technical Support, Assistant Director of Administrative Systems/Systems Analyst II</p>	<p>Auditor: Interim Director of Internal Audit, RSCC</p>
<p>Introduction The Comptroller of the Treasury, Division of State Audit issued a financial and compliance audit of Roane State Community College for the fiscal years ended June 30, 2015 and June 30, 2014, on September 7, 2016. The report included one audit finding. The finding was not identified in the audit report as a material weakness, but it was identified as a significant deficiency. The current status of the finding is presented in the Results of the Current Audit section below.</p>	
<p>Objectives The objectives of the review were to determine whether adequate corrective actions have been taken to address the audit findings, implement the audit recommendations and mitigate the risks that errors or fraud could occur and not be detected in a timely manner.</p>	
<p>Results of the Current Audit <u>Current Status of State Audit Findings</u></p> <p>1. Information Systems Review Finding</p> <p style="padding-left: 40px;">Status: Roane State has made significant progress toward strengthening internal controls for resolution of this finding including changes to policies, processes and procedures. Estimated completion date for this finding is May 31, 2017.</p> <p><u>Audit Conclusion</u> Based on the results of tests and procedures performed, management is in the process of taking corrective actions, to address the audit findings and recommendations, but has not yet completed them. Estimated completion date for all items is May 31, 2017.</p>	

Walters State Community College
Follow-up to the State Audit Limited Official Use Findings
For the Fiscal Year Ending June 30, 2014 and June 30, 2015
Executive Summary

Key Staff: IET Assistant Vice President Joe Sargent	Auditor: Mark A. Ortlieb, CPA
<p>Introduction</p> <p>The Comptroller of the Treasury, Division of State Audit issued a financial and compliance audit of Walters State Community College for the fiscal years ended June 30, 2015 and June 30, 2014, on August 23, 2016. The report included one Limited Official Use audit finding. The Limited Official Use audit finding was not identified in the audit report as a material weakness but was identified as a significant deficiency. State Audit issued one audit finding considered Limited Official Use and therefore confidential according to <i>Tennessee Code Annotated</i>, Section 10-7-504(i). As a result, this follow-up report is also considered Limited Official Use and is only for management. The current status of the Limited Official Use audit finding is presented in the Results of the Current Audit section below.</p>	
<p>Objectives</p> <p>The objectives of the review were to determine whether adequate corrective actions have been taken to address the Limited Official Use audit finding, implement the audit recommendations and mitigate the risks that errors or fraud could occur and not be detected in a timely manner.</p>	
<p>Results of the Current Audit</p> <p><u>Current Status of State Audit Finding</u></p> <p>Finding</p> <p>The college did not design and monitor internal controls in two specific areas. We observed two conditions in violation of college policies and/or industry-accepted best practices. Inconsistent implementation of internal controls increases the risk of fraud or error. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i>. We provided the college with detailed information regarding the specific conditions we identified, as well as our recommendations for improvement.</p> <p>Recommendation</p> <p>Management should ensure that these conditions are remedied by the prompt development and consistent implementation of internal controls. Management should implement effective controls to ensure compliance with applicable requirements; assign staff to be responsible for ongoing monitoring of the risks and mitigating controls; and take action if deficiencies occur.</p> <p>Management's Response</p> <p>We concur. Management will take steps to implement effective controls to ensure compliance with requirements and will assign responsibility for ongoing monitoring of the risk and controls over the specified areas.</p> <p>Current Status</p> <p>Management has taken adequate corrective actions to design appropriate change process procedures for both of the two conditions identified, and management has taken adequate corrective actions to implement appropriate change process procedures for one of the two conditions identified. For the pending change process procedure, management anticipates that a newly-created policy designed as a corrective action will be formally approved and implemented no later than March 31, 2017.</p> <p><u>Audit Conclusion</u></p> <p>Based on the results of tests and procedures performed, management has taken adequate actions to address the Limited Official Use audit findings, implement the audit recommendations and mitigate the risks that errors or fraud could occur and not be detected in a timely manner.</p>	

Tennessee Board of Regents
Follow-up to the State Audit Report
For the Fiscal Years Ending June 30, 2014 and June 30, 2015
Executive Summary

Key Staff: Mr. Steve Vieira, Interim Chief Information Officer	Auditor: Mike Batson, Director
<p>Introduction</p> <p>The Comptroller of the Treasury, Division of State Audit issued a financial and compliance audit of the Tennessee Board of Regents for the fiscal years ended June 30, 2015 and June 30, 2014, on August 2, 2016. The report included one audit finding. The audit finding was not identified in the audit report as a material weakness, but it was identified as a significant deficiency. The details of this finding are for Limited Official Use, and are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i>. The details of our follow-up of the current status of the Limited Official Use audit finding is addressed in a separate Limited Official Use report to management.</p>	
<p>Objectives</p> <p>The objectives of the review were to determine whether adequate corrective actions have been taken to address the audit finding, implement the audit recommendations, and mitigate the risks that errors or fraud could occur and not be detected in a timely manner.</p>	
<p>Results of the Current Audit</p> <p><u>Current Status of State Audit Report Finding</u></p> <p><u>Finding</u></p> <ol style="list-style-type: none"> 1. The Tennessee Board of Regents did not provide adequate internal controls in one specific area. <p><u>Current Status</u></p> <p>Management has implemented the planned corrective actions.</p> <p><u>Audit Conclusion</u></p> <p>Based on the results of tests and procedures performed, management has taken adequate actions to address the audit finding, implement the audit recommendations, and mitigate the risks that errors or fraud could occur and not be detected in a timely manner.</p>	

**Tennessee Board of Regents
Audit Committee
March 14, 2017**

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

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

College Director: Stewart Smith	Internal Auditor: Helen Vose, CIA, CFE
Report Date: February 10, 2017	Audit Period: Fiscal Year Ending June 30, 2016
<p>Purpose and Scope:</p> <p>To assess the adequacy of management's system of internal controls for specific areas identified as higher risk during the past operational reviews of all Colleges of Applied Technology and requests by management. Schools that are recipients of Federal Student Aid are required to notify students of various consumer information. The regulations may specify how the information is disclosed or allow the school to decide. Consumer information was reviewed for ease of access by several delivery methods. Transactions were tested on a sample basis and other audit procedures were performed on controls in the following areas:</p> <ul style="list-style-type: none"> • Awarding of Certificates and Diplomas • Carl D. Perkins Grant Program • P-Card controls and implementation • Federal Financial Aid Consumer Information Activities: <ol style="list-style-type: none"> 1. Drug and Alcohol Abuse and Prevention Information - Local assistance available and related programs. 2. Federal Educational Rights and Privacy Act (FERPA) – Informing students of their rights and the completion of the required forms. 3. Safeguarding Consumer Information - Campus security is operational physically and electronically. 4. Gainful Employment – Reporting requirements and employability of graduates. 	
<p>Current Audit Results:</p> <p>Based on observations, discussions with management, and the testwork performed in the areas listed above for the period covered, management's systems of internal controls appear adequate. Management monitors key controls on a regular basis. The audit did not reveal significant issues of noncompliance with regulations or TBR or institutional policies or significant deficiencies in operations.</p>	

Tennessee College of Applied Technology - Hohenwald
Focused Operational Review
Executive Summary

College Director: Mrs. Kelli- Kea Carroll	Internal Auditor: Helen Vose, CIA, CFE
Report Date: February 10, 2017	Audit Period: Fiscal Year Ending June 30, 2016
<p>Purpose and Scope:</p> <p>To assess the adequacy of management’s system of internal controls for specific areas identified as higher risk during the past operational reviews of all Colleges of Applied Technology and requests by management. Schools that are recipients of Federal Student Aid are required to notify students of various consumer information. The regulations may specify how the information is disclosed or allow the school to decide. Consumer information was reviewed for ease of access by several delivery methods. Transactions were tested on a sample basis and other audit procedures were performed on controls in the following areas:</p> <ul style="list-style-type: none"> • Awarding of Certificates and Diplomas • Carl D. Perkins Grant Program • P-Card controls and implementation • Federal Financial Aid Consumer Information Activities: <ol style="list-style-type: none"> 1. Drug and Alcohol Abuse and Prevention Information - Local assistance available and related programs. 2. Federal Educational Rights and Privacy Act (FERPA) – Informing students of their rights and the completion of the required forms. 3. Safeguarding Consumer Information - Campus security is operational physically and electronically. 4. Gainful Employment – Reporting requirements and employability of graduates. 	
<p>Current Audit Results:</p> <p>Based on observations, discussions with management, and the testwork performed in the areas listed above for the period covered, management’s systems of internal controls appear adequate. Management monitors key controls on a regular basis. The audit did not reveal significant issues of noncompliance with regulations or TBR or institutional policies or significant deficiencies in operations.</p>	

**Tennessee Board of Regents
Audit Committee
March 14, 2017**

***CCTA Outcome Measures
For Informational Purposes***

Chattanooga State Community College
Follow-up to the Complete College Tennessee Act Outcome Measures Audit, Issued June 29, 2016
Academic Year 2015-2016 Workforce Training Contact Hours
Executive Summary

Key Staff Person: LuLu Copeland, Interim Executive Director Economic & Workforce Development	Auditor: Kimberly Clingan Director Internal Audit
<p>Introduction: Chattanooga State Community College (ChSCC) Internal Audit conducted an audit Complete College Tennessee Act (CCTA) Outcome Measures that was completed in June 2016. Internal Audit reviewed data and data file controls in place during the academic year 2014-2015 and fall term 2015 and academic year 2013 – 2014 Workforce Training Contact Hours. Specifically, the audit reviewed End of Term/Report of Graduate file data, and workforce training data submitted during the academic year. This audit revealed that internal controls over outcome measures data indicated that the college had established controls to provide reasonable assurance that the data is accurately reported, however Workforce Training Contact hours were reported inaccurately due to a failure of management review controls.</p>	
<p>Objective: The objective of the follow up was to determine if management had implemented the corrective actions for the recommendations noted in the CCTA Outcomes Measures Audit dated June 29, 2016.</p>	
<p>Scope: This audit reviewed data and data file controls in place during the academic year 2015-2016 Workforce Training Contact Hours. Specifically, targeting data reported to the Tennessee Board of Regents (TBR) for academic year 2015-2016 by examining a sample of workforce training hours for each of the three functional areas represented in the report and the corresponding supporting documentation.</p>	
<p>Audit Conclusion: The review of the college’s internal controls over the workforce training contact hours outcome measure data indicated that the college had not completed the implementation of the agreed upon corrective actions concerning management reviews. Management did properly submit corrected workforce training contact hours for academic year 2013-2014 and 2014-2015.</p> <p>Finding/Recommendation: Spreadsheet errors of incorrect course hours and inclusion of withdrawn/no-show students resulted in total Workforce Training Contact Hours being overstated by 962 for 2015 - 2016. These errors demonstrate that management review controls had not been effectively implemented by the 2015-2016 data submission date even though management review of the submitted data did occur prior to TBR submission. Internal control steps for management review should continue to be developed to ensure the accuracy of the workforce training contact hours reported.</p> <p>The college’s Academic Year 2015 – 2016 Workforce Training Contact Hours, per audit, totaled 50,064.</p>	
<p>Management Response: Management concurs and will implement the additional controls during academic year 2016-2017 to ensure accurate submission of the workforce training contact hours. These controls will include monthly submission of data from the Small Business Development Center to Economic and Workforce Development and quarterly reviews of the Volkswagen Academy data by the ChSCC Engineering Division. The corrected academic year 2015-2016 workforce training contact hour report will be submitted to TBR by February 15, 2017.</p>	

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

Key Staff:	Office of Records and Registration Office for Continuing Education and Economic Development Office for Institutional Effectiveness, Research, Planning, and Assessment	Auditor: Nancy Batson																								
Introduction: The Complete College Tennessee Act of 2010 (the Act) charged the Tennessee Higher Education Commission (THEC) with developing a statewide master plan for development of the state’s public higher education institutions and for directing the higher education institutions to be accountable for increasing the educational attainment levels of Tennesseans. In implementing the master plan, the Act requires that THEC use an outcomes-based model for making funding recommendations for public higher education institutions.																										
Objective: The objectives of the audit were to determine whether Volunteer State Community College’s (the College) internal controls provide reasonable assurance that the data reported to the 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.																										
Observation 1: The Graduate data file included an incorrect Major Code and an incorrect Certificate Award Level. Additionally, two certificates with incorrect Award Levels that were identified in the Completion Outcomes for Academic Year 2012-2013 audit report that was issued in August 2014 have not been corrected. <i>Recommendation:</i> Management should ensure that all programs are reported with the correct Major Code and are properly classified as long-term or short-term certificate programs.																										
Observation 2: The End of Term file reported Regular Credit enrollment hours for a Developmental Credit course. <i>Recommendation:</i> Management should ensure that course credit type is reported correctly in the End of Term data.																										
Audit Conclusion: The review of the College’s internal controls over outcome measures data indicated that the College has established controls to provide reasonable assurance that the data is accurately reported. Based on audit tests performed on a sample of data elements reported to TBR for the 2014-2015 academic year, the data was accurately reported except for the noted Major Code and Award Level errors. There were two observations resulting from this audit.																										
Efficiency and Outcomes Data Reported by THEC for Academic Year 2014-2015*																										
<table><tr><th>Type of Completion</th><th>Outcome</th></tr><tr><td>Students accumulating 12 credit hours</td><td>2033</td></tr><tr><td>Students accumulating 24 credit hours</td><td>1498</td></tr><tr><td>Students accumulating 36 credit hours</td><td>1280</td></tr><tr><td>Dual Enrollment Students</td><td>1767</td></tr><tr><td>Associate Degrees</td><td>824</td></tr><tr><td>1-2 Year Certificates</td><td>79</td></tr><tr><td>Less Than 1-Year Certificates</td><td>325</td></tr><tr><td>Job Placements</td><td>411</td></tr><tr><td>Transfers Out with 12 Credit Hours</td><td>573</td></tr><tr><td>Workforce Training Contact Hours</td><td>97,151</td></tr><tr><td>Awards per 100 FTE</td><td>21</td></tr></table>			Type of Completion	Outcome	Students accumulating 12 credit hours	2033	Students accumulating 24 credit hours	1498	Students accumulating 36 credit hours	1280	Dual Enrollment Students	1767	Associate Degrees	824	1-2 Year Certificates	79	Less Than 1-Year Certificates	325	Job Placements	411	Transfers Out with 12 Credit Hours	573	Workforce Training Contact Hours	97,151	Awards per 100 FTE	21
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*Data source: 2015-2016 Tennessee Higher Education Fact Book																										

**Tennessee Board of Regents
Audit Committee
March 14, 2017**

***Information Technology Audit Reports
For Informational Purposes***

**East Tennessee State University
NACHA Web Transactions Data Security Audit
For the Period from May 1, 2016 to June 5, 2016
Executive Summary**

Title of Key Staff Person: Sr. Associate VP of Finance and Operations	Auditor: Richard Scheuch, CISSP
<p>Background:</p> <p>The National Automated Clearing House Association (NACHA) sets forth recommended methods to address unique risk issues inherent to the Internet payment environment through requirements for added security. An audit is required to be conducted at least once a year to ensure protection by security practices including adequate levels of: 1) physical security to protect against theft, tampering, or damage, 2) personnel and access controls to protect against unauthorized access and use, and 3) network security have been implemented. This audit is pursuant to fulfilling those requirements.</p>	
<p>Objectives:</p> <ol style="list-style-type: none"> 1. To evaluate the university's compliance with the NACHA authorization requirements. 2. To determine if security practices and procedures are in compliance with NACHA's risk management requirements and adequate to protect consumer financial information. 3. To determine if risk management practices and procedures are in compliance with NACHA requirements and are adequate to protect consumer financial information. 4. To make recommendations for correcting deficiencies or improving operations. 	
Total Questioned Costs/Losses: None	Total Recoveries: N/A
<p>Findings:</p> <p>There were no findings in this audit.</p>	
<p>Audit Conclusions:</p> <p>ETSU appears to be in compliance with the <i>2016 NACHA Operating Rules and Guidelines</i>.</p>	

**East Tennessee State University
Web Application Security Audit
For the Period April to December 2016
Executive Summary**

Title of Key Staff Person: OIT Associate Vice President and CIO	Auditor: Information Technology Auditor
Background: An audit of web applications and servers at East Tennessee State University (ETSU) was conducted by the Department of Internal Audit in accordance with the Annual Audit Plan. The audit focused on the applications on four web servers housed at ETSU.	
Objectives: <ol style="list-style-type: none"> 1. To examine applications on the web servers housed at ETSU. 2. To identify any security weaknesses and vulnerabilities. 3. To make recommendations for correcting deficiencies or improving operations. 	
Total Questioned Costs/Losses: None	Total Recoveries: N/A
Audit Results and Conclusion: Weaknesses were discovered which lessened the internal controls in two specific areas. The details of these finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . We provided management with detailed information regarding the specific conditions we identified, as well as recommendations for improvement. Management will take appropriate action to resolve the issues identified in the audit. The audit objectives were met.	

East Tennessee State University
Third Party Server Audit
For the Period August 1, 2016 to January 11, 2017
Executive Summary

Title of Key Staff Person: CISO/ Associate CIO and the ITGC Security Subcommittee	Auditor: Information Technology Auditor
Background: An audit of East Tennessee State University's (ETSU) third party servers was conducted by Internal Audit personnel at the request of the Information Technology Governance Committee (ITGC). Third party servers are those purchased by individual departments within the university. These servers could be physically housed on university property or located in the cloud.	
Objectives: <ol style="list-style-type: none"> 1. To identify third party servers connected to the ETSU network. 2. To determine the vulnerability status of the third party servers. 3. To make recommendations for correcting any deficiencies noted. 	
Total Questioned Costs/Losses: None	Total Recoveries: N/A
Scope of the Audit: The audit was performed in accordance with <i>International Standards for the Professional Practice of Internal Auditing</i> and included testing procedures considered necessary to determine the vulnerabilities on the third party servers for which the risk factors were rated at critical or high levels.	
Prior Audit Summary: There were five findings contained in the prior audit report issued August 26, 2015. The details of these findings are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Based on the current audit results, all previously identified vulnerabilities have been corrected.	
Audit Results: The annual audit of third party servers requested by the ITGC was conducted by Internal Audit during the period of August 1, 2016 through January 11, 2017. The focus of the audit was to report the status of those servers on which repeated vulnerability scans showed little or no progress and to report on any new vulnerabilities identified. It is noted that multiple vulnerability scans were run using sets of plugin to tests for basic network issues, web application tests, and scan to prepare for PCI-DSS 3.0 section 11.2.2 audits. PCI 3.0 requirements have become more stringent, requiring Critical, High, and Medium level vulnerabilities to be resolved unless the university specifically states that the risk is acknowledged as acceptable. Other than the issues noted in the Web Application Security Audit Report (For Limited Official Use) dated January 19, 2017, no other significant vulnerabilities were noted. The audit objectives were met.	

Northeast State Community College
Information Technology General Controls Review-Page 1 of 2
February 2017
Executive Summary

Contact: Vice President for Administrative Services	Auditor: IT Auditor, System-wide Internal Audit																															
INTRODUCTION A comprehensive Information Technology General Controls Review was performed at Northeast State Community College (NeSCC). The staff members in the Office of Information Technology serve the college by providing technical services and computing solutions through its five sections; User Support Services / Media Services, Computer Services, Academic / Instructional Technology, Telecommunications, and Network Services. The Office of Information Technology consists of 28 full-time employees. The Vice President for Administrative Services, who also serves as the Chief Information Officer, manages the daily information technology functions and processes, and reports to the President. In overseeing the information technology functions and processes, the Vice President meets bi-monthly, or more as needed with the President to discuss information technology activities. The Vice President also meets weekly with the President’s Executive Committee, where discussions of information technology strategic projects and initiatives, Banner system updates, policy changes, information technology disaster recovery and risk mitigation occur. These processes serve as the governance structure to provide oversight for information technology functions and processes.																																
OBJECTIVES To determine the effectiveness and efficiency of information technology functions and processes on operations; test the reliability and integrity of data and technical controls; and ensure compliance with applicable policies, procedures, laws, and regulations and to ensure adequate controls are in place to mitigate risks to acceptable levels.																																
SCOPE The audit focused on the following twenty functional areas within the Northeast State Community College, Office of Information Technology, categorized under administration, operations and security. Each of the five organizational sections listed above were in the scope of this review.																																
<table><tr><th colspan="3">Information Technology</th></tr><tr><th>Administration</th><th>Operations</th><th>Security</th></tr><tr><td><i>Policies, Procedures, and Standards</i></td><td><i>Data Integrity/User Insight</i></td><td><i>Network Administration</i></td></tr><tr><td><i>Governance</i></td><td><i>Hardware Management</i></td><td><i>Logical Access Security</i></td></tr><tr><td><i>Organizational Structure</i></td><td><i>Software Management</i></td><td><i>Security Awareness Program</i></td></tr><tr><td><i>Strategic Planning</i></td><td><i>Change Management</i></td><td><i>Physical Security of IT Assets</i></td></tr><tr><td><i>Risk Assessment</i></td><td><i>Data and System Back-ups</i></td><td><i>Logging and Monitoring</i></td></tr><tr><td><i>Vendor Management</i></td><td><i>Business Continuity</i></td><td><i>Incident Response</i></td></tr><tr><td><i>Regulatory Compliance</i></td><td></td><td></td></tr><tr><td><i>Addressing Prior Audit Issues</i></td><td></td><td></td></tr></table>			Information Technology			Administration	Operations	Security	<i>Policies, Procedures, and Standards</i>	<i>Data Integrity/User Insight</i>	<i>Network Administration</i>	<i>Governance</i>	<i>Hardware Management</i>	<i>Logical Access Security</i>	<i>Organizational Structure</i>	<i>Software Management</i>	<i>Security Awareness Program</i>	<i>Strategic Planning</i>	<i>Change Management</i>	<i>Physical Security of IT Assets</i>	<i>Risk Assessment</i>	<i>Data and System Back-ups</i>	<i>Logging and Monitoring</i>	<i>Vendor Management</i>	<i>Business Continuity</i>	<i>Incident Response</i>	<i>Regulatory Compliance</i>			<i>Addressing Prior Audit Issues</i>		
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RESULTS OF THE REVIEW The review resulted in the following recommendations to strengthen controls and improve compliance with industry best practices and regulations and to reduce risks to acceptable levels.																																
Recommendations <u>Information Technology Administration</u> 1. Complete the implementation of the policies and procedures for the Information Security Program in coordination with a comprehensive information security program being developed by the TBR System Office that defines both business and computing information security processes and the implementation of a security awareness and training program. Also, ensure all employees and others with computer access privileges sign a statement affirming agreement with the acceptable usage of computing assets and the new information security program policies, when these policies are created or updated.																																

Northeast State Community College
Information Technology General Controls Review-Page 2 of 2
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2. Develop and implement comprehensive information technology policies and procedures for vendor management, change management, remote device utilization, network administration, logging and monitoring, and incident response.
3. Identify and document the responsibilities for the assigned roles of the Information Security Officer and the Business Continuity Coordinator.
4. Develop an information technology strategy regarding moving data to a “cloud storage” environment, including the type of cloud environment and data security requirements.

Information Technology Operations

5. Enhance the process for managing and tracking computer hardware assignment and maintenance from the time of purchase until its final disposition.
6. Implement a product that will identify the attachment of an unauthorized device to the college’s network.
7. Encrypt hard drives on college-owned mobile devices to reduce risks of unauthorized access to information if the device is lost or stolen.
8. Remove the capability users have as an administrator on their assigned machines to reduce risks of unauthorized system configuration changes and software implementations.
9. Establish a process where Help Desk tickets over 90 days old, or another established measure, are evaluated for their continuing need to remain open.
10. Develop a Business Continuity Plan that will ensure planning for and documentation of business recovery requirements and objectives, assigned responsibilities of the Plan Coordinator, an amended Disaster Recovery Plan, and test plans and periodic testing.

Information Technology Security

11. Enhance the existing network topology diagram to depict each ingress/egress point and the layered security in place protecting those points.
12. 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. Also, implement a process to scan outbound emails for possible unauthorized dissemination of personally identifiable information.
13. Implement a process to determine that the weekly anti-virus definition deployments are properly applied.
14. Conduct periodic network penetration and vulnerability testing to identify any risks to network and access security configurations in relation to new PCI rules.
15. Improve information security access procedures and practices by 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; implementing a process where data owners periodically review each user’s computer access privileges to re-justify assigned privileges; and by 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.
16. Improve controls over entry to the server room to limit access to only those with a business need.
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 needs of the college.
18. Enhance the existing process to gather, store and protect information on computer hard drives when circumstances require management to retrieve and retain such information.

Management’s Comments

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

Pellissippi State Community College
Internal Audit – NACHA
Period: August 2016 – October 2016
Executive Summary

Background:

An audit of NACHA compliance was completed in accordance with the annual audit plan. This audit was conducted at the request of Vice President of Business and Finance.

Objectives:

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

Total Questioned Costs/Losses: N/A

Total Recoveries: N/A

Audit Conclusions:

Pellissippi State is substantially in compliance with the authorization, formatting and risk management requirements of the *NACHA Operating Rules*. Two areas of concern were noted during the current audit that were discussed with both Information Services and Business Office personnel. Neither of these areas were considered significant enough to warrant an audit observation or finding. However, if these areas continue to persist they could result in observations or findings in future audits.

**Tennessee Board of Regents
Audit Committee
March 14, 2017**

***Internal Audit Investigations
For Informational Purposes***

East Tennessee State University
College of Business and Technology Study Abroad Investigation – Page 1 of 2
Executive Summary

Department: College of Business and Technology	Auditor: Director and Assistant Director of Internal Audit
Introduction: An investigative review was conducted based on concerns received by the Tennessee Board of Regents (TBR) regarding the Rome Summer Study Abroad Program in the College of Business and Technology (CBAT). The concerns primarily involved the student costs related to the trip as well as the faculty, staff, and outside individuals participating in the program.	
Objective: The primary objectives were to investigate the validity of any issue identified during the review, determine the extent of any violations of University or TBR policies, and evaluate the adequacy of internal controls over the study abroad program.	
Total Questioned Costs/Losses: None	Total Recoveries: N/A
Results of the Review: Of the eight issues investigated, only two were verified. These were as follows: <ul style="list-style-type: none"> Issue: <i>The course entitled Technology and Society, ENTC 3020, was taught by an instructor in Rome and not by the ETSU professor of record.</i> Conclusion: The identified issue was verified; the ETSU professor of record was not the individual who taught course ENTC 3020. An ETSU faculty member was the professor of record who went to Italy during the first week of the course but never intended to teach the class. The individual who taught the course was hired through Accent. ETSU paid Accent \$8,050 for this instructor, classroom rental, workshops, visits, and all costs related to the course. Issue: <i>The course ENTC 4900 was an Independent Study course in Technology which cannot be taught as a study abroad class based on policies.</i> Conclusion: The identified issue was verified; ENTC was listed as an independent study course. The course was, however, approved as INTD 4255, Global Sustainability. According to the instructor, this course was never intended to be an independent study and was not taught as one. The course was approved as INTD 4255, Global Sustainability, but the course number and related information was never processed through ETSU's Curriculum Process System (CPS). During the audit, it was noted that ENTC 4900 was approved as a 3-hour course. The course, however, was entered into the system as a 4-hour course. There were four student enrolled in this class who received four credit hours and were charged tuition for a four credit hour course. 	
Overall Conclusion: No evidence was discovered to indicate any fraud, waste, or abuse has occurred. The program has been extremely successful over the years and has grown into ETSU's largest international program. The inclusion of donors has given students the opportunity to participate in the Program by defraying a portion of the costs. There is no evidence to suggest that this Program did not deliver a high-quality academic experience or any intentional oversights were made by any of the units charged to serve ETSU students abroad.	

East Tennessee State University
College of Business and Technology Study Abroad Investigation – Page 2 of 2
Executive Summary

Recommendations: Based on the review performed, management should implement the following recommendations to ensure policies, procedures, and guidelines governing study abroad programs are met:

- Clearly defined roles of the IAC, International Programs, and the colleges/units needs to be identified, documented, and communicated.
- When hiring an individual to teach a course abroad, the standard procedures established for all adjunct faculty should be followed. Adjunct contracts should be obtained and proper documentation maintained.
- The instructor of record should be the individual who taught the course.
- Study abroad courses should not be classified as a Special Topics or Independent Study course. All necessary steps should be taken to ensure the courses are properly entered and approved in the CPS.
- The number of credit-hours students receive for the course should be based on the approved curriculum. The tuition paid should be reflective of the credit hours of the course.
- The students' academic record should be corrected and a refund given for any excess tuition paid by the four students enrolled in ENTC 4900.
- As the university transitions from TBR to the new governing board, current study abroad policies and procedures should be reviewed, amended as needed, and approved by the IAC and the Provost. Additional approval should be obtained, if appropriate or required, by Academic Council, the President, or the governing board. This includes, but is not limited to, the policy on spouse/minor children traveling with the faculty/staff members.
- Under the current TBR Guideline A-076, the Assumption of Risk forms for each family member traveling should be submitted to International Programs prior to departure.
- Management should consider adopting policies related to donor involvement in study abroad programs.
- Reconciliations between budget and actual revenue and expenditures should be completed at the end of each trip for all study abroad programs. These reconciliations should be submitted and approved by the dean of the college traveling abroad. Revenue and expenditures related to all study abroad courses should be closely monitored.

Management's Comments:

We concur with the results of the review, the overall conclusion, and the recommendations. In light of that concurrence, management will review and revise policy to assure and communicate greater clarity in the roles IAC, International Programs, colleges or units, the Academic Council, and the administration play in determining policies, procedures, and oversight responsibility for study abroad programs. In addition, management will take steps to assure that policy and practice involving study abroad address and support appropriate academic and personnel policy, budgetary approvals and reconciliation of revenue and expenditures, protocols addressing "assumption of risk" forms and practices, and standards defining any donor involvement in study abroad programs. Finally, we acknowledge that a course (ENTC 4900) was approved and taught as a three-hour course, and-- since the student record indicates a four hour course and the tuition charged for such—we concur that the four students' academic record will be corrected and that they will be given a refund for any excess tuition charged for the additional hour.

East Tennessee State University
Communications and Performance Loss (FWA 17-06)
January 3, 2017
Executive Summary

CASE RESOLUTION REPORT*

January 3, 2017

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

Date of the Incident: October 10, 2016

Reported by: Public Safety

Investigation conducted by: Becky Lewis, Director of Internal Audit, Martha Stirling, Assistant Director of Internal Audit, Officer Kelly Blevins and Lieutenant Mike Orr, Department of Public Safety

Description of the Incident: When arriving at work, the Secretary 3 for the Department of Communication and Performance discovered approximately \$400 was missing from his office.

Total amount of the loss: \$400

Total amount of recovery: \$0

Was employee dishonesty discovered: No

Employees Involved: Secretary 3, Communication and Performance Department

Action taken: When the Secretary arrived for work on Monday, October 10, 2016, he discovered that the money contained in his desk drawer (approximately \$400) was missing. The desk drawer had been pried open and the front door to his office had a note pad placed between the door and the door frame preventing it from locking. The money had been collected during ticket sales for a play on Friday, October 7, 2016. The Secretary stated that he last saw the money around 9:30 PM on Friday. The Secretary contacted Public Safety to report the theft.

Keys to the Secretary's office were maintained by the Secretary and the Custodian. The office had been rekeyed about two weeks earlier because the department felt there were too many keys to the office. The Program Director, ushers, and all cast members have access to the Secretary's office during the performance. The Secretary stated that both doors to his office and the desk drawer were locked when he left on Friday, October 7th around 9:30pm.

Methodology used to determine loss: According to the records maintained by Financial Services, the Department of Communications and Performance was assigned \$100.00 which served as a petty cash/change fund. There was \$215.00 in ticket sales based on the sales report and the Secretary estimated \$85.00 in donations. Therefore, it appears approximately \$400 was missing.

Internal control weaknesses found: Internal control weaknesses were discovered during the course of the review. The money was kept in a locked desk drawer that was relatively easy to pry open. The Secretary's Office is accessible by numerous individuals during the performances. Adequate safeguards of the funds did not exist prior to deposit.

Action taken to resolve weaknesses: Management has purchased a new bolted, cast-iron safe with dual locks. The keys to the safe are maintained by the Secretary and Program Director. The safe is being kept in a secured room in an undisclosed location. This location is only known by the Secretary and Program Director. New box office procedures have been implemented and tested without any errors or concerns. The Program Director meets the Secretary after intermissions and the funds are transported to the secure location during the show. Once they are in the secure location, the Secretary divides the petty cash from the profits and keeps them in separate envelopes in the locked safe.

**East Tennessee State University
Geosciences Field Trip Investigation
For the Period July 2015 to June 2016
Executive Summary**

Department: Geosciences	Auditor: Director of Internal Audit
<p>Introduction: An investigative review into travel expense procedures in the Department of Geosciences at East Tennessee State University (ETSU) was conducted by the Department of Internal Audit. The Office of Procurement and Contract Services (Procurement) noticed that expenses on two professors' travel claim reimbursements were paid from an agency account rather than from the professors' personal funds. The travel claims in question were for a class taught by the professors in which students traveled on a field trip to Nevada, Utah, Arizona, and California.</p>	
<p>Objective: The primary objectives were to investigate the validity of the issues identified during the review, determine the extent of any violations of University or TBR policies, and evaluate the adequacy of internal controls over the field trip course as well as procurement card/purchasing functions.</p>	
Total Questioned Costs/Losses: None	Total Recoveries: N/A
<p>Results of the Review:</p> <p><u>Issue:</u> Travel expenses reported on two professors' travel claims were paid from an agency account rather than from the professors' personal funds.</p> <p><u>Conclusion:</u> While the identified issue was verified, the professors were due the travel reimbursement based on the process utilized by the department. Prior to travel, each student and professor paid \$1,450 which was to be used for airfares, hotels, meals, and other miscellaneous trip expenses for the 2016 trip. The professors made these payments from their personal funds in order to pay one bill for the hotels and airfares. Once they returned from the trip, the professors submitted travel claims to receive reimbursement from Geoscience's departmental account for the hotels and airfares. Based on review of funds received and expenses paid, the travel claims submitted accurately reflected the amounts owed to both of the professors. However, the travel reimbursement process utilized by Geosciences should be improved to prevent professors from depositing personal funds into the agency account.</p>	
<p>Additional Issues Noted in the Review:</p> <ul style="list-style-type: none"> • Receipts were not deposited intact. • Expenditures were made from cash receipts • Personal funds received from a professor for the trip were made, in part, in cash. • Deposits were not always made in a timely fashion. • Payments from family members should not flow through the agency account. • Adequate supporting documentation was not always maintained. 	
<p>Recommendations and Management's Response:</p> <p>Procedures related to the Geosciences Field Trip should be improved to prevent employees from depositing personal funds into the account established for travel expenses. University and TBR policies should be followed for all revenue and expenditure transactions. Management had taken appropriate steps to ensure controls and procedures are in place to adhere to policies. The audit objectives were met.</p>	

Tennessee Tech University
Investigation 17-03-Music Department and Dean Issues
December 20, 2016
Executive Summary

Key Staff Person: Dean, College of Education (Former Chair, Music Department)

Auditor: Tennessee Tech University (TTU) Director of Internal Audit

Introduction: Internal Audit received the following allegations about the Dean of the College of Education's activities, as well as an allegation about an unauthorized bank account opened by Music Department faculty when the Dean was the Chair of the Music Department.

1. The Dean was teaching classes at another university without the knowledge or approval of her supervisor, the Provost.
2. The Dean was teaching too much on campus to be an effective dean, and she transferred money from her college to get paid to teach in another college.
3. The Dean's travel the last week of June 2016 may not have been for business; therefore, Tennessee Tech should not have paid for that travel.
4. Music Department faculty opened an unauthorized bank account with permission from the Dean.

Objective: The objective of this investigation was to determine whether or not the allegations were true and recommend corrective action if necessary.

Total Questioned Losses: \$0

Total Recoveries: NA

Conclusions:

Allegation 1 was substantiated. The Provost and Dean agreed that the Dean would stop teaching classes at the other university and would seek approval from the Provost prior to teaching any future classes at any other institution.

Allegation 2 was not substantiated. The first part of the allegation is a subjective personnel issue, and the second part of the allegation was not substantiated.

Allegation 3 was not substantiated. However, to comply with policy, the Dean was advised to seek prior written permission for any future out-of-state, Tennessee Tech business trips even if Tennessee Tech will not be paying for the trip.

Allegation 4 was substantiated. No evidence of inappropriate spending or fraud was noted in Internal Audit's review of the account's activity. The funds were deposited in a Tennessee Tech account, and the Dean was advised to seek counsel from the Business Office prior to authorizing the handling of any financial transactions in any way other than in accordance with Tennessee Tech and TBR policies.

Tennessee Tech University
Investigation 17-04 – Unauthorized Access to Work Order Management System
February 6, 2017
Executive Summary

Key Staff Person: Associate Vice President for Facilities and Business Services

Auditor: Tennessee Tech University (TTU) Director of Internal Audit

Introduction: On October 17, 2016, Facilities discovered that one of their temporary workers had her permissions in the Work Order Management System (TMA) changed, which prevented her from performing her routine duties of accepting work orders and distributing them to the appropriate personnel. All of the current Facilities employees with administrative privileges to change permissions indicated they did not change the permissions.

Objective: The objective of the investigation was to determine if the changes in permissions were made by someone who was not authorized to make them.

Total Questioned Losses: None

Total Recoveries: NA

Observations: A review of the TMA system logs during the time period of the change in permissions showed unauthorized access to the TMA system by a former Facilities employee who had transferred to another department. The former employee's current computer was used to login to her former administrative account and the temporary employee's administrative account 51 times from the time she left Facilities on June 15, 2016, until October 17, 2016. All those with administrative privileges that would have allowed them to make the changes in the temporary employee's permissions, the former employee and three current Facilities employees, denied making the changes.

Conclusions: We could not determine who changed the temporary employee's permissions. While the TMA logs show who accessed the system and when, they do not indicate if anyone's permissions were changed during a session.

On October 17, 2016, TMA personnel deactivated the former employee's administrative TMA account, and all TMA users in Facilities changed their passwords. Going forward, Facilities employees should change their passwords to the TMA system on a regular basis and require additional complexity for passwords.

The former employee's accessing the TMA system using her former credentials violates Tennessee Tech's Acceptable Use Policy 801. Management should take appropriate disciplinary action with regard to this policy violation.

University of Memphis
Investigation 17-002-Registered Student Organization Theft
December 5, 2016
Executive Summary

Department: Student Affairs

Unit: Student Leadership & Involvement

1. Date of the loss: 9/8/16 (on or about this date, exact date of theft unknown)
2. Reported by: Business Office Student Affairs
3. Investigation unit: UOM Police Services
4. Description of the loss: Theft of cash from a student organization. The funds were not University funds. A Student Affairs staff member had permitted a Registered Student Organization (RSO) to store funds collected from a recent RSO event in the Student Leadership office. The RSO was intending to later deposit the funds into their off campus account. The Student Affairs Business Officer was initially told the amount was approximately \$3,000, and the funds were supposedly left there for several days, before it was discovered that the funds were missing. The RSO later reported to UOM Police services the theft amount as \$3,616.59.
5. Total amount of loss: \$3,616.59 Total amount of recovery: None
6. Was employee misconduct discovered? Yes X (There was no evidence discovered that the funds were taken by a University employee. A University employee deviated from established Department policy by allowing the RSO to store funds in the office).
7. Title(s) of employee(s) involved: Senior Coordinator Greek Life
8. Action taken: Theft investigated by UOM Police Services. Due to poor controls over keys and multiple parties with access to the room over multiple days the investigation was unable to gather evidence to build a case indicating the party (or parties) involved in the theft. Student Affairs Management has instructed the employee involved and all other employees involved with RSOs that it is Department policy to not handle or take possession of any RSO funds. In addition, Management made changes to strengthen controls over keys and office access.
9. Methodology used to determine loss: RSO statement to UOM Police Services
10. Internal control weaknesses found: Yes (weaknesses noted above)
11. Actions taken to resolve weaknesses: (see above action taken by Student Affairs Management to improve controls)

**University of Memphis
Office of Internal Audit and Consulting
Student Affairs (Student Involvement Area)
November 17, 2016**

CASE RESOLUTION REPORT

November 17, 2016

Case # 17-001

Student Affairs (Student Involvement Area)

Date Reported: September 1, 2016

Reported by: UOM Hotline

Investigation conducted by: UOM Police Services

Upon consultation with UOM Legal Counsel and UOM Police Services it was determined that the allegation was a criminal act and the investigation was conducted by UOM Police Services because Management wanted to pursue prosecution. The Police Service investigation indicated that forged signatures were used on University travel claim documents and criminal prosecution was pursued. Final outcome is dependent on the local District Attorney's Office decision to pursue prosecution.

Description of Allegation:

Staff employee in Student Affairs was not disbursing the full amount of the daily per diems to students for trips involving student group travel. Forged student signatures were used within the travel claims submitted by the staff employee regarding distribution of daily per diems to the students. The travel documentation overstated the amount that was actually distributed to the students.

Total amount of loss:

Range of \$500 to \$1,500 (exact amount unknown due to conflicting statements from students).

Was employee dishonesty discovered? Yes

Internal control weaknesses found: No

Results and Actions taken by Management:

Management initiated disciplinary action with the staff employee.



Byron Morgan
Chief Audit Executive

Southwest Tennessee Community College
Special Review of Employee Flex Time
July 1, 2016 – December 30, 2016
Executive Summary

Key Staff Person: Chair of Business and Legal Studies, Director of Police Services	Auditor: Charlotte Johnson Internal Auditor
Description of Incident Internal Audit received a complaint regarding possible fraud involving a salaried staff employee who was teaching three adjunct classes during regular work time. The employee allegedly received adjunct compensation in addition to a regular salary for the same time period.	
Action Taken Internal Audit reviewed documentation and held interviews with the following personnel: <ul style="list-style-type: none"> • Chair of Business and Legal Studies (Chair) • Vice President of Finance and Administrative Services (VP) • Director of Police Services (Director) • Dean of Instruction (Dean) 	
Review and Results The Director was teaching three business courses during regular business hours, and being paid an adjunct fee and a regular salary. The Director worked additional hours during this time period to cover the time she taught in class. The Director's supervisor was not notified in advance of this arrangement and Policy 5:01:00:0/19 was not followed, which requires prior approval for a flexible work schedule.	
Recommendations <ul style="list-style-type: none"> • STCC Policy 5:01:00:00/19 should be followed when a flexible work schedule is requested. Written approval must be obtained for employees from their supervisors for staff teaching classes during their regular work schedule. • Human Resources should issue a memo educating management of the requirements of Policy 5:01:00:00/19 regarding full time employees working outside of their regular work schedule. • Academic administration should determine whether the adjunct faculty pool needs to be expanded, rather than relying on non-faculty employees to fill the gaps. This would limit the appearance of staff members receiving compensation twice for the same hours worked. 	
Conclusion The allegation that an employee had committed fraud by collecting compensation twice for the same work schedule was unsubstantiated. The Director of Police Services is a salaried staff employee who taught three adjunct classes during regular work hours. Although the Director claimed she worked additional hours to cover the time in the classroom and was not paid twice for same amount of hours, she did not follow Southwest Tennessee policy 5:01:00:00/19 concerning approval for a flexible work schedule. Written approval was not obtained in advance from the Director's supervisor. The oversight was verbally discussed with the employee.	

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	31-Jan-17	<p>APSU - Management should document the university's relationships and shared responsibilities with outside agencies that are integral in the university's Emergency Management Plan.</p> <p>The emergency management plan recognizes the importance of collaborating with outside agencies to adequately respond to an emergency. Although the university has good relations with outside agencies, as evidenced by regularly meeting with these outside agencies and participating in multi-agency training, these relationships with other agencies have not been formally documented.</p> <p>Recommendation: To ensure all parties are fully aware of their commitments in an emergency, as well as to recognize the need for collaboration to adequately respond to an emergency, management should obtain Memos of Understanding with outside agencies who are significant partners identified in the plan</p>	Chief of Police	31-Aug-17		Not Yet Due
APSU	30-Oct-15	<p>APSU Access and Diversity Report Finding 1</p> <p>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.</p>	Grants Accountant	1-Jul-16	27-Feb-17	Action Completed
APSU	30-Oct-15	<p>Access and Diversity Report-Observation 2</p> <p>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.</p>	Grants Accountant	1-Jul-16		In Progress
	9-Aug-16	<p>APSU - Study Abroad - The Procedures and Information Manual for the Office of International Education needs to be updated</p> <p>The Director of the Office of International Education has been in the position for almost 3 years. In this time, the Director has obtained an understanding of how the study abroad program processes. Although the Director could verbally explain study abroad operational processes of the study, the Office of International Education's Procedures and Information manual lacked written procedures of key operations (such as refunds process, program budgeting process, criteria for awarding travel grants). The Director stated the current manual is updated as time allows.</p> <p>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. Management should take the necessary steps to ensure the Procedures and Information Manual is current and provides guidance for all key study abroad operations.</p>	Director of the Office of International Education	30-Jun-17		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
APSU	9-Aug-16	<p>APSU-Study Abroad-Lodging Expense Paid Twice</p> <p>Spain - The travel claim for an instructor's the Spain 2015 study abroad trip included a lodging expense for \$861.00 and an airline ticket for \$1,205.70. The travel claim was limited to \$1,500.00, therefore, only \$294.50 of the lodging was actually reimbursed to the instructor.</p> <p>The support for the lodging expense on the travel claim was an invoice from APSU's educational partner in Spain for their costs related to the trip, totaling \$52,061, which included the instructor's lodging cost of \$861.00. APSU paid the invoice in full on 4/13/15. The instructor's travel claim was paid on 8/11/2015. Reimbursing the instructor for the lodging resulted in the university paying a portion (\$294.50) of the lodging twice.</p> <p>When the Comptroller requested the instructor to reimburse the \$294.50, the instructor stated he did not claim mileage to and from the airport on the travel claim. He requested permission to submit a revised travel claim for the mileage, effectively reducing the amount he would need to reimburse the university. The Comptroller agreed to allow the instructor to file a revised travel claim.</p> <p>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 to the claimant.</p>	Controller and the Director of the Office of International Education	31-Dec-16	2/28/2017	Action Completed
APSU	26-Aug-16	<p>OVC SAF- The unaudited SAF report contains a few errors</p> <p>Expenditures were overstated by \$4,912.16 because of the following:</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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 Coordinator	30-Jun-17		Not Yet Due
APSU	12-Sep-16	<p>APSU-Camps and Individual Instruction- Agreements and website contain in accurate rental rates</p> <p>Per the APSU website, the rental rate for a basketball court is \$35 per hour. However, the courts are being rented out for \$25 per hour. One agreement rented the basketball court for \$25 a day, when the court was used for two hours per day. The Director of the Foy Center stated the published rate on the website is incorrect. Management should ensure the rental rates on the website are accurate.</p>	Director of University Recreation	30-Dec-16	14-Feb-17	Action Completed

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APSU	12-Sep-16	<p>APSU-Camps and Individual Instruction-Rental Agreements were not Properly Approved</p> <p>Two of the three rental agreements reviewed in this audit were not properly approved. The Associate Director of the Foy Center stated that in around March 2016, all rental agreements were to be approved via the Sciquest system. He could not explain why the two agreements were not entered into the Sciquest system. All three agreements were created by the Coordinator at the Foy Center. She stated she had not had any training on the Sciquest system. However, she did successfully get one agreement entered into the system and approved.</p> <p>Management should ensure all contracts are entered and approved in SciQuest. Management should ensure key staff are properly trained on SciQuest.</p>	Director of University Recreation	30-Dec-16	14-Feb-17	Action Completed
APSU	12-Sep-16	<p>APSU-Camps and Individual Instruction-Rental Agreements included Inaccurate Event Details</p> <p>All three rental agreements reviewed for this audit included inaccurate event details. Facility Rental Agreements detail the event dates, times and rental costs. The audit revealed the agreements contained estimated rental dates. 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>	Director of University Recreation	30-Dec-16	14-Feb-17	Action Completed
APSU	12-Sep-16	<p>APSU-Camps and Individual Instruction - Access to facility 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>	Director of University Recreation	30-Dec-16	14-Feb-17	Action Completed

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APSU	26-Aug-16	<p>APSU-OVC SAF 2016 - Gift card balances not included in report</p> <p>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.</p>	Compliance Coordinator	June 30, 2017		Not Yet Due
APSU	26-Aug-16	<p>APSU-OVC SAF- The unaudited SAF report contains a few errors</p> <p>Expenditures were overstated by \$4,912.16 because of the following:</p> <p>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.</p> <p>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.</p> <p>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.</p>	Compliance Coordinator	30-Jun-17		Not Yet Due
APSU	12-Sep-16	<p>APSU-Camps and Individual Instruction - Rental payments were not collected before facility was used</p> <p>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.</p> <p>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>		30-Dec-16	14-Feb-17	Action Completed
APSU	12-Sep-16	<p>APSU-Camps and Individual Instruction- Revenues should be properly classified</p> <p>Two of the three agreements reviewed as part of this audit had received rental revenue (the third event had not occurred at the time of testwork.) None of the facility rental payments for these two agreements were properly classified.</p> <p>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	14-Feb-17	Action Completed
APSU	29-Nov-16	<p>APSU-Text For Vets - Procedures should be documented</p> <p>Procedures on how donated books are received, their usefulness determined and how outdated books should be disposed of are not documented. Management should document the procedures on how donated books are received, their usefulness determined, and how outdated books should be disposed of.</p>	Coordinator, Military Student Center	30-Jun-17	12/19/2016	Action Completed

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APSU	29-Nov-16	APSU-Text for Vets - Process used to dispose of unusable books should be enhanced When books become unusable, management should send the campus bookstore a listing of outdated books which can be reviewed by the bookstore. The bookstore can review the list and inform management which books they will buy and for how much. The student worker can then take to the bookstore only the books to be purchased and return with a check in the amount predetermined by the bookstore. When the student worker takes the books to the bookstore, the custody of the books being transferred to the student worker should be documented, as well as an acknowledgment of the amount of proceeds the student should expect to receive from the bookstore. Management should check the list of unused books sold against the campus bookstore receipt to ensure all books sent were sold at the price originally quoted by the bookstore.	Coordinator, Military Student Center	30-Jun-17	19-Jan-17	Action Completed
APSU	8-Dec-16	APSU - Music Department Expense Transfers - Consider streamlining accounts The Music Department should consider closing some of the restricted accounts in order to streamline their account structure. They should also consider spending the current balance in the two agency accounts first in order to close these accounts out as soon as possible.	Administrative Assistant 2, Music Department	30-Jun-17		Not Yet Due
ETSU	27-Mar-15	ETSU PCI Compliance Readiness Audit 2 of 4 Food Services' computer systems do not adhere to PCI requirements in several areas.	Chief Informations Officer	30-Jun-17		In Progress
ETSU	27-Mar-15	ETSU PCI Compliance Readiness Audit 3 of 4 Penetration testing methodology needs to be developed and implemented.	Chief Information Officer	31-Dec-17		In Progress
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	31-Dec-17		In Progress
ETSU	11-May-15	ETSU Department of Art and Design Procurement and Study Abroad Investigation 1 of 1 Controls over funds used for faculty-led study abroad programs need to be improved.	Vice President for Finance and Administration	31-Dec-15	9-Aug-16	Action Completed
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	19-Jan-17	Action Completed
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		In Progress
ETSU	29-Feb-16	ETSU 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	ETSU 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	ETSU 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		In Progress
ETSU	18-Apr-16	ETSU 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		In Progress
ETSU	18-Apr-16	ETSU 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		In Progress

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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	20-Dec-16	Action Completed
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	20-Dec-16	Action Completed
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	7-Feb-17	Action Completed
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	7-Feb-17	Action Completed
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		In Progress
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		In Progress
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		In Progress
ETSU	9-Dec-16	ETSU Geosciences Field Trip 1 of 1 Procedures and internal controls related to the Geosciences field trip course need improvement.	Chair of Geosciences	31-Jul-17		In Progress
ETSU	5-Jan-17	ETSU College of Business and Technology Study Abroad 1 of 1 The university should adhere to all policies, procedures, and guidelines governing study abroad and determine if such policies need to be revised to reflect the current educational environment.	Provost	31-Aug-17		In Progress
ETSU	19-Jan-17	ETSU Web Applications Security 1 of 1 Weaknesses were discovered which lessened the internal controls in two specific areas.	CIO	31-Dec-17		In Progress
ETSU	20-Jan-17	ETSU Timekeeping 1 of 2 Several timesheets and/or TRS entries did not comply with ETSU policies	Payroll Manager HR Director Timekeepers	31-Jul-17		In Progress
ETSU	20-Jan-17	ETSU Timekeeping 2 of 2 Several timesheets did not agree to backup documentation		31-Jul-17		In Progress
MTSU	19-Jul-16	Special Review of "MTSU Signature Documentary Program Abroad" to Athens, Greece in May 2015 - Recommendation 1 of 6 Professor should repay \$1,994.21 and management should consider disciplinary action	Professor and Academic Affairs	31-May-17	30-Jun-17	Action Completed
MTSU	19-Jul-16	Special Review of "MTSU Signature Documentary Program Abroad" to Athens, Greece in May 2015 - Recommendation 2 of 6 Student enrollment requirements should be met	Office of International Affairs	31-May-17	30-Jun-17	
MTSU	19-Jul-16	Special Review of "MTSU Signature Documentary Program Abroad" to Athens, Greece in May 2015 - Recommendation 3 of 6 Faculty should be adequately trained	Office of International Affairs	31-May-17	30-Jun-17	
MTSU	19-Jul-16	Special Review of "MTSU Signature Documentary Program Abroad" to Athens, Greece in May 2015 - Recommendation 4 of 6 Management should consider designing a group travel claim form	Office of International Affairs & Office of Business and Finance	31-May-17	30-Jun-17	
MTSU	19-Jul-16	Special Review of "MTSU Signature Documentary Program Abroad" to Athens, Greece in May 2015 - Recommendation 5 of 6 Office of International Affairs and Office of Business and Finance should work together to ensure travel documentation is adequately translated	Office of International Affairs & Office of Business and Finance	31-May-17	30-Jun-17	
MTSU	19-Jul-16	Special Review of "MTSU Signature Documentary Program Abroad" to Athens, Greece in May 2015 - Recommendation 6 of 6 Office of International Affairs and Office of Business and Finance should work together to ensure the same information is communicated	Office of International Affairs & Office of Business and Finance	31-May-17	30-Jun-17	
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 Progress

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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 - A risk analysis should be performed by Research Support Services for subrecipients on grants.	Director Research Support	31-Dec-16	22-Nov-16	Action Completed
UOM	9-Mar-16	UOM-Bookstore Operations-Timely deposit of monthly commissions	Manager Auxillary Services and Controller	31-Dec-16	15-Dec-16	Action Completed
UOM	9-Mar-16	UOM-Bookstore Operations-Gross sales needs to include all sales per contract for commission purposes	Manager Auxillary Services and Controller	31-Dec-16	15-Dec-16	Action Completed
UOM	9-Mar-16	UOM-Bookstore Operations-Discounts should be allowed per contract	Manager Auxillary Services	31-Dec-16	15-Dec-16	Action Completed
UOM	9-Mar-16	UOM-Bookstore Operations-Textbook scholarships for students should be processed per the contract terms and in accordance with IRS requirements.	Manager Auxillary Services and Controller	31-Dec-16	15-Dec-16	Action Completed
UOM	9-Mar-16	UOM-Bookstore Operations-Improved controls over department purchases	Controller	31-Dec-16	15-Dec-16	Action Completed
UOM	9-Mar-16	UOM-Bookstore Operations-Payment of monthly invoices and internal payments per contract terms	Controller	31-Dec-16	15-Dec-16	Action Completed

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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	30-Jun-16		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	30-Jun-16		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	30-Jun-16		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	30-Jun-16		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	31-Dec-16	6-Jan-17	Action Completed
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	31-Dec-16		In Progress
ChSCC	31-Mar-16	ChSCC ECD Director Hiring 2 of 2 All approvals for position advertising exceptions should be in writing and obtained prior to the advertising of the position opening. The approval documentation should include the situation/need of the college that qualifies for an exception to the Requirement Procedures.	Brian Evans, Director of Human Resources	30-Apr-16		Action Completed
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	30-Nov-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	30-Sep-16		In Progress
ChSCC	30-Aug-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	31-Dec-16	5-Jan-17	Action Completed
ChSCC	29-Jun-16	An internal control step should be developed to include review of the Volkswagen Academy Workforce Training Contact Hours spreadsheet by the Dean of Engineering and Information Technologies and/or the Volkswagen/Mechatronics Department Manager before the training data is submitted to the Economic and Community Development department for inclusion into the workforce training contact hour totals for the college.	Dean of Engineering & Information Technologies/ Director Continuing Education and Workforce Development	30-Jun-17		In Progress
ChSCC	31-Jan-17	Management should submit corrected FY 2015-2016 Workforce Training Contact Hours report to TBR.	Executive Director Continuing Education and Workforce Development	15-Feb-17		Not Yet Due
ChSCC	10-Nov-16	Security system codes should be activated and deactivated for personnel in a timely manner upon hire or dismissal from the college based on effective dates of these actions.	Security System Administrators	31-Dec-16		In Progress
ChSCC	10-Nov-16	Management should ensure appropriate back-up personnel for the TCAT Security System Administrator including coordination with Campus Police.	TCAT Director	31-Dec-16		In Progress
ChSCC	10-Nov-16	Security system training should be obtained for any new users either through on campus sharing of knowledge or directly from the security system provider to ensure they are capable of all system maintenance and monitoring tasks.	TCAT Director	31-Dec-16		In Progress
ChSCC	10-Nov-16	Management should complete an analysis of the campus security systems to determine the need for system upgrades such as strategically placed cameras and centralized monitoring. Upon completion of the analysis, a plan should be developed to enhance campus security systems by implementing immediate deficiencies and scheduling additionally suggested improvements in periodic installments.	Campus Police Chief	30-Jun-17		In Progress
ChSCC	10-Nov-16	Internal Audit should perform a review of Key Controls to verify appropriate distribution of keys to campus to employees based on job title, duties, and campus location.	Director Internal Audit	31-Dec-16	6-Feb-17	Action Completed
ChSCC	13-Jan-17	Any forms or policies that state that final paychecks can be held for any reason are revised to conform to Tennessee State law.	Executive VP of Business and Finance and Executive Director of Physical Plant	31-Mar-17		In Progress

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ChSCC	13-Jan-17	A self audit of employee keys should be completed by each campus department/division with the assistance of the Plant Operations staff. The self-audit should include the following tasks: o Comparison of hardcopy key agreements to the Keystone software database should be completed for discrepancies noted during the department/divisional reviews. o An amended Key Agreement form should be obtained for all employees that have keys issued to them as necessary to update the key documentation file to match the Keystone database and the actual keys issued. o Any terminated employees should be removed from the Keystone database and hardcopy documentation should be filed in the terminated employee files. If outstanding keys are known, they should be collected from the terminated employee if at all possible. o Any temporary or adjunct employees on the Keystone employee key listing and their supervisor or department head should be contacted to get their keys issued correctly through their departmental key coordinator. o Sub-Master, Master, and Grand Master key assignments should be reviewed by the appropriate Vice-President or President to ensure that an employee's assigned duties still require this level of access.	Executive Management and all their corresponding managers	31-Mar-17		Not Yet Due
ChSCC	13-Jan-17	ChSCC Human Resources management should modify their notification process to provide more timely documentation of upcoming terminations to Plant Operations and other critical departments.	HR Director and Physical Plant Executive Director	13-Jan-17		In Progress
ChSCC	13-Jan-17	ChSCC Keys and Locking Systems policies and procedures should be updated to provide for exceptions such as vendors noting the level of approval that must be obtained for an exception.	Executive VP Business and Finance	31-Mar-17		In Progress
CISCC	13-Feb-17	CISCC Building Access and Keys December 2016 Management should update the key listing to show the current keys outstanding.	Assistant VP of Finance	30-Jun-17		In Progress
CISCC	13-Feb-17	CISCC Building Access and Keys December 2016 Employees for whom the key request is made should sign the key request form as receiving.	Assistant VP of Finance	30-Jun-17		In Progress
CISCC	13-Feb-17	CISCC- Building Access and Keys December 2016 Management should develop a key agreement or use the one offered by Keystone (key management software) if it is acceptable.	Assistant VP of Finance	30-Jun-17		In Progress
CISCC	13-Feb-17	CISCC Building Access and Keys December 2016 Key Request forms should be filed alphabetically by employee name and marked as active or inactive status. This would help with record retention as key request forms should be maintained for five years after employment has ceased per TBR rules.	Assistant VP of Finance	28-Apr-17		In Progress
CISCC	13-Feb-17	CISCC Building Access and Keys December 2016 Management should issue the correct keys and collect the Grand Master key from the employee.	Assistant VP of Finance	30-Jun-17		In Progress
CISCC	13-Feb-17	CISCC Building Access and Keys December 2016 The key request form should be modified to allow for the President's approval of Grand Master Keys. Management should also modify key request to allow for supervisory personnel to sign.	Assistant VP of Finance	28-Apr-17		In Progress
CISCC	13-Feb-17	CISCC Building Access and Keys December 2016. HR should be given access to Keystone software for the purposes of removing keys from the Keystone software for terminated employees only.	Assistant VP of Finance	3-Jul-17		Not Yet Due
CoSCC	19-Feb-16	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	1-Jul-16	11-Nov-16	Action Completed
CoSCC	19-Feb-16	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	1-Apr-16	11-Nov-16	Action Completed

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CoSCC	19-Feb-16	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	5-Jan-17		No Progress
CoSCC	20-May-16	Workforce Development collects data for two main reporting purposes 1) internal reports that provide course data such as number and types of courses, contact hours, and course profit/loss data, and 2) an external annual Economic and Workforce Development Contact Hours report submitted to TBR that summarizes the number and types of courses and total contact hours. The total 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. The 1,124 unreported hours equate to a loss of approximately \$6,100 in state formula funding. Discussion with the Interim Executive Director for Workforce Development identified a number of possible factors that led to the inaccuracies identified, including recent turnover of leadership and clerical support resulting in inconsistent or revised data entry standards, and a lack of or inconsistent application of independent reviews. 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	30-Nov-16		In Progress
CoSCC	20-Dec-16	Columbia State's readmission policies do not address the institution's obligation to promptly readmit service members under Section 484C of the Higher Education Act of 1965, as amended in 2008 (as codified in 34 CFR 668.18), nor do the policies provide information on to whom the service member would communicate notification of military service or notification of intent to return. 34 CFR 668.18 applies to service members that are required to withdraw for more than 30 consecutive days due to service requirements. To promptly readmit a service member, an institution must readmit the service member into the next class or classes in the service member's same program beginning after the service member provides notice of his or her intent to reenroll, unless the service member requests a later date of readmission. Management should review institutional communication to ensure service members can locate the proper contact for communicating notification of military service or notification of intent to return. Management should also update the institution's general and program-specific readmission policies to ensure that the institution can meet its obligation to promptly readmit service members that are required to withdraw for 30 consecutive days or more.	Vice President for Student Affairs	28-Apr-17		Not Yet Due
CoSCC	20-Dec-16	Risk: Undetected non-compliance with DoD MOU requirements resulting in fines or DoD restrictions on offering military Tuition Assistance A review of assignments of DoD MOU related responsibilities reflected that the institution had not established primary oversight for DoD MOU compliance or monitoring. A lack of oversight at an appropriate management level places the institution at a higher risk of undetected noncompliance. Management should review DoD MOU requirements and ensure responsibilities for compliance and monitoring are assigned to an appropriate level of management to assure compliance with DoD MOU requirements and to enhance timely detection and correction of noncompliance.	Vice President for Student Affairs	12-Dec-16	23-Dec-16	Action Completed

TBR SWIA - Status Report on Internal Audit Recommendations- Community Colleges (Reports sorted by Institution, Date of Report)						
Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
DSCC	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	30-Jun-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	30-Jun-16		In Progress
DSCC	19-Feb-16	DSCC-Off-campus International Education Programs-Observation 1 of 3 No dual service contracts were found for the DSCC instructors who participated in the Off-campus International Education Programs for FY2015. The DSCC instructors were paid directly by TNCIS. DSCC management would not have known that this payment arrangement was in place; however, dual service contracts should be used with TNCIS for institutional faculty teaching abroad according to the TNCIS Operational Handbook section 3.2.9. The TNCIS office should complete the dual service contract upon receipt of an approved adjunct faculty contract from the institution. DSCC management should develop procedures to ensure that these dual service contracts are in place when approving DSCC faculty international teaching assignments.	Teri Maddox, Vice President of the College	30-Jun-16		In Progress
DSCC	19-Feb-16	DSCC-Off-campus International Education Programs-Observation 2 of 3 Off-campus international education program activity was not reconciled which resulted in an erroneous posting of \$38,675 to the scholarship expense line item in the International Education Program budget. The posting error also affected an agency account used solely for Off-campus International Education program activity. No duplicate payments were made as a result of this posting error, but the agency account had a balance which was not cleared due to the incorrect posting. Management should develop procedures for reconciling International Education program accounts to ensure that all postings are made according to the detailed requirements for this program's activity.	Bud Hoffmann, Vice President for Finance and Administrative Services	30-Jun-16		In Progress
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	30-Jun-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.	Director of Information Technology	31-Dec-15		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	31-Dec-15		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	8-May-15		In Progress
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	8-May-15		In Progress

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Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
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	31-Dec-15		In 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	31-Mar-16		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	31-Mar-16		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	1-Apr-16		In 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	1-May-16		In 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	1-May-16		In 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	1-May-16		In Progress
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	31-Dec-15		In 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	1-Jun-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	1-Jun-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	29-Apr-16		In Progress
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	1-Jul-16	20-Feb-17	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	30-Oct-15		Not Yet Due
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	30-Oct-15		Not Yet Due
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	1-Aug-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	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
STCC	28-Oct-15	<p>Access and Diversity</p> <p>The Special Academic department should improve internal controls and procedures over Access and Diversity reports.</p> <p>A. The quarterly report should be signed by the Diversity Officer, Business Officer and Financial Aid Director to validate the data reported.</p> <p>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.</p> <p>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.</p> <p>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	29-Apr-16		In Progress
STCC	28-Oct-15	<p>Access and Diversity</p> <p>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	29-Apr-16		In Progress
STCC	28-Oct-15	<p>Access and Diversity</p> <p>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	29-Apr-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	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
STCC	28-Oct-15	<p>Access and Diversity</p> <p>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	29-Apr-16		In Progress
STCC	3-Mar-16	STCC-International Education Program-Docmentation 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	31-Aug-16		In Progress
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	31-Aug-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	31-Aug-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	31-Aug-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	31-Aug-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	30-Jun-16	22-Feb-17	Action Completed
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	31-Mar-16	22-Feb-17	Action Completed
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	31-Mar-16	22-Feb-17	Action Completed

TBR SWIA - Status Report on Internal Audit Recommendations- Community Colleges (Reports sorted by Institution, Date of Report)						
Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
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.		1-Aug-16	24-Feb-17	Action Completed
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	1-Aug-16	24-Feb-17	Action Completed

TBR SWIA - Status Report on Internal Audit Recommendations- TCAT
(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 - Covington 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	Not Yet Due
Covington	3-Mar-16	Focused Review of Operations - Covington Management's review of the accounts receivable reconciliation is not documented by signing and dating the reconciliation.	Director	1-Jul-16	10-Oct-16	Not Yet Due
Covington	3-Mar-16	Focused Review of Operations - Covington - Management has used an alternative method of sending 1 collection letter with all the required data in the past, which is allowed if collection efforts are not compromised. The current student receivable balance, \$69,904.00, is material and sending only 1 debt notification letter could be a factor.	Debra Johnson,	1-Jul-16	10-Oct-16	In Progress
Crossville	17-Apr-15	Focused Review - Finding 1 of 1: Accounts Receivable -- Collection letters should be sent at 30 day intervals.	Director	1-Jul-15	10-Feb-16	In Progress
Dickson	11-Jun-15	Focused Review: Observation 1 of 1: Collection letters should be sent at 30 day intervals.	Director	30-Jun-16	17-May-16	In Progress
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		Not Yet Due
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		Not Yet Due
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		Not Yet Due
McMinnville	19-May-14	Focused Review: Observation 1 of 1: The Director should document the review of the student accounts receivable reconciliation.	Director	30-Jun-15	15-Feb-16	In Progress
Memphis	9-Jan-15	Focused Review: Finding 1 of 1: Letters of receivable balances were sent to students from 4 to 53 days late, after allowing 30 days for students to respond or make payment.	Director	2-Mar-16	1-Nov-16	Action Completed
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	31-Aug-16	1-Nov-16	In Progress
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		Not Yet Due
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		Not Yet Due
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	7-Nov-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	7-Nov-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		Not Yet Due

**TBR Office of System-wide Internal Audit
Status of Internal Information Systems Audits
January 31, 2017**

Institution	Report Date	Next Documentation Due	Recommendations Reported	Corrective Actions Completed	Recommendations Outstanding
APSU (2)	4/22/2015	4/15/2017	16	14	2
MTSU (2)	9/8/2015	4/15/2017	15	13	2
TSU	5/11/2015	3/15/2017	19	13	6
TTU (2)	9/10/2015	4/17/2017	14	13	1
ChSCC	4/12/2016	2/6/2017	20	10	10
CISCC	4/6/2015	1/9/2017	17	13	4
CoSCC	7/24/2015	3/15/2017	16	13	3
DSCC (2)	8/14/2015	4/17/2017	15	14	1
JSCC (2)	9/8/2014	4/15/2017	11	9	2
MSCC	4/15/2016	2/6/2017	17	14	3
NaSCC	8/15/2016	2/15/2017	13	0	13
NeSCC	2/17/2017	8/15/2017	18	0	18
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	1/6/2017	17	12	5
VSCC	5/13/2016	3/31/2017	15	3	12
WSCC	3/2/2016	2/6/2017	15	2	13
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	2/6/2017	16	8	8
TCATs	Draft Report (3)		TBD	0	TBD
Total (1)			308	199	109
Percentage			100%	65%	35%

NOTES:

- (1) Of the 109 outstanding recommendations, 31 are not yet due and 78 due dates were extended.
- (2) Campuses with open Business Continuity recommendations agreed to April 15, 2017 for completion.
- (3) A TCAT survey has been completed and the report is 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 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
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
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

TBR SWIA - Status Report on Internal Audit Recommendations - TBR Information Systems (Reports sorted by Institution, Date of Report)						
Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
TSU	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
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	17-Jan-17	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
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	17-Jan-17	Action Completed.
ChSCC	April 12, 2016	ChSCC - IT GCR - Recommendation 1 of 20 - Enhance the current policies and procedures for the Information Security Program including policies for users regarding data ownership and data classification. These policies should be a part of the comprehensive information security program being developed by the college that defines both business and computing information security processes and implementation of a security awareness and training program.	AVP/CIO, Greg Jacks	3-Oct-16	17-Jan-17	Action Completed.
ChSCC	April 12, 2016	ChSCC - IT GCR - Recommendation 2 of 20 - Develop and implement comprehensive information technology procedures for: a. Change Management that detail the implementation and management of hardware, the network configuration, anti-virus definitions and software patch updates, in addition to implementation of Banner software updates. b. Vendor Management that describe how Information Technology Services will monitor and manage the delivery of goods and services from key vendors. c. Network Administration that document the processes performed to maintain the network in the event key personnel are not available. d. Logging and Monitoring of computer utilization activities that identify what will be logged, how it will be reviewed, and how the results will be handled. e. Incident Response that establish how unauthorized access attempts and information breaches are investigated and documented. f. Remote Devices that include an agreement that defines management's expectations of non-student users who connect their personal laptop or cell phone device to the network.	AVP/CIO, Greg Jacks	6-Feb-17		In 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 Jacks	3-Oct-16	17-Jan-17	Action Completed.

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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 Jacks	3-Oct-16	17-Jan-17	Action Completed.
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 Jacks	3-Oct-16	17-Jan-17	Action Completed.
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 Jacks	6-Feb-17		In 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 Jacks	6-Feb-17		In 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 Jacks	3-Oct-16	17-Jan-17	Action Completed.
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 Jacks	3-Oct-16	17-Jan-17	Action Completed.
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 Jacks	3-Oct-16	17-Jan-17	Action Completed.
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 Jacks	3-Oct-16	17-Jan-17	Action Completed.
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 Jacks	3-Oct-16	17-Jan-17	Action Completed.
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 Jacks	14-Apr-17		In Progress
ChSCC	12-Apr-16	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 Jacks	6-Feb-17		In 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 Jacks	6-Feb-17		In 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 Jacks	6-Feb-17		In Progress

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Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
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 Jacks	3-Oct-16	17-Jan-17	Action Completed.
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 Jacks	6-Feb-17		In 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 Jacks	6-Feb-17		In 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 Jacks	6-Feb-17		In 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
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
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
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

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Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
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
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
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	6-Feb-17		In 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	17-Jan-17	Action completed
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	17-Jan-17	Action completed
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	17-Jan-17	Action completed
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	17-Jan-17	Action completed
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	17-Jan-17	Action completed
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	17-Jan-17	Action completed
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	17-Jan-17	Action completed
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	17-Jan-17	Action completed
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	6-Feb-17		In Progress

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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	17-Jan-17	Action completed
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-Apr-17		In Process.
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	17-Jan-17	Action completed
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	17-Jan-17	Action completed
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	17-Jan-17	Action completed
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	17-Jan-17	Action completed
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	17-Jan-17	Action completed
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
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

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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
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
NeSCC	17-Feb-17	IT General Controls Review - Recommendation 1 of 18 - Complete the implementation of the policies and procedures for the Information Security Program in coordination with a comprehensive information security program being developed by the TBR System Office that defines both business and computing information security processes and the implementation of a security awareness and training program. Also, ensure all employees and others with computer access privileges sign a statement affirming agreement with the acceptable usage of computing assets and the new information security program policies, when these policies are created or updated.	Fred Lewis, CIO	17-Aug-17		Not Yet Due
NeSCC	17-Feb-17	IT General Controls Review - Recommendation 2 of 18 - Develop and implement comprehensive information technology policies and procedures for vendor management, change management, remote device utilization, network administration, logging and monitoring, and incident response.	Fred Lewis, CIO	17-Aug-17		Not Yet Due
NeSCC	17-Feb-17	IT General Controls Review - Recommendation 3 of 18 - Identify and document the responsibilities for the assigned roles of the Information Security Officer and the Business Continuity Coordinator.	Fred Lewis, CIO	17-Aug-17		Not Yet Due
NeSCC	17-Feb-17	IT General Controls Review - Recommendation 4 of 18 - Develop an information technology strategy regarding moving data to a "cloud storage" environment, including the type of cloud environment and data security requirements.	Fred Lewis, CIO	17-Aug-17		Not Yet Due
NeSCC	17-Feb-17	IT General Controls Review - Recommendation 5 of 18 - Enhance the process for managing and tracking computer hardware assignment and maintenance from the time of purchase until its final disposition.	Fred Lewis, CIO	17-Aug-17		Not Yet Due
NeSCC	17-Feb-17	IT General Controls Review - Recommendation 6 of 18 - Implement a product that will identify the attachment of an unauthorized device to the college's network.	Fred Lewis, CIO	17-Aug-17		Not Yet Due
NeSCC	17-Feb-17	IT General Controls Review - Recommendation 7 of 18 - Encrypt hard drives on college-owned mobile devices to reduce risks of unauthorized access to information if the device is lost or stolen.	Fred Lewis, CIO	17-Aug-17		Not Yet Due

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NeSCC	17-Feb-17	IT General Controls Review - Recommendation 8 of 18 - Remove the capability users have as an administrator on their assigned machines to reduce risks of unauthorized system configuration changes and software implementations.	Fred Lewis, CIO	17-Aug-17		Not Yet Due
NeSCC	17-Feb-17	IT General Controls Review - Recommendation 9 of 18 - Establish a process where Help Desk tickets over 90 days old, or another established measure, are evaluated for their continuing need to remain open.	Fred Lewis, CIO	17-Aug-17		Not Yet Due
NeSCC	17-Feb-17	IT General Controls Review - Recommendation 10 of 18 - 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.	Fred Lewis, CIO	17-Aug-17		Not Yet Due
NeSCC	17-Feb-17	IT General Controls Review - Recommendation 11 of 18 - Enhance the existing network topology diagram to depict each ingress/egress point and the layered security in place protecting those points.	Fred Lewis, CIO	17-Aug-17		Not Yet Due
NeSCC	17-Feb-17	IT General Controls Review - Recommendation 12 of 18 - 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. Also, implement a process to scan outbound emails for possible unauthorized dissemination of personally identifiable information.	Fred Lewis, CIO	17-Aug-17		Not Yet Due
NeSCC	17-Feb-17	IT General Controls Review - Recommendation 13 of 18 - Implement a process to determine that the weekly anti-virus definition deployments are properly applied.	Fred Lewis, CIO	17-Aug-17		Not Yet Due
NeSCC	17-Feb-17	IT General Controls Review - Recommendation 14 of 18 - Conduct periodic network penetration and vulnerability testing to identify any risks to network and access security configurations in relation to new PCI rules.	Fred Lewis, CIO	17-Aug-17		Not Yet Due
NeSCC	17-Feb-17	IT General Controls Review - Recommendation 15 of 18 - Improve information security access procedures and practices by 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; implementing a process where data owners periodically review each user's computer access privileges to re-justify assigned privileges; and by 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.	Fred Lewis, CIO	17-Aug-17		Not Yet Due
NeSCC	17-Feb-17	IT General Controls Review - Recommendation 16 of 18 - Improve controls over entry to the server room to limit access to only those with a business need.	Fred Lewis, CIO	17-Aug-17		Not Yet Due
NeSCC	17-Feb-17	IT General Controls Review - Recommendation 17 of 18 - Review current hardware and software products in use that provide information security alerts and make changes to the alerts that will better serve the needs of the college.	Fred Lewis, CIO	17-Aug-17		Not Yet Due
NeSCC	17-Feb-17	IT General Controls Review - Recommendation 18 of 18 - Enhance the existing process to gather, store and protect information on computer hard drives when circumstances require management to retrieve and retain such information.	Fred Lewis, CIO	17-Aug-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
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

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 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	6-Jan-17		In Progress
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	6-Jan-17	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	6-Jan-17	Action Completed
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	6-Jan-17	Action Completed
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	6-Jan-17	Action Completed
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	14-Apr-17		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	14-Apr-17		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	6-Jan-17	Action Completed
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	6-Jan-17		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	6-Jan-17		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, C	30-Nov-16	17-Jan-17	Action Completed.
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, C	30-Nov-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
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, C	30-Nov-16		In 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, C	30-Nov-16		In 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, C	30-Nov-16		In 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, C	30-Nov-16		In 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, C	30-Nov-16		In 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, C	30-Nov-16		In 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, C	30-Nov-16		In 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, C	14-Apr-17		In 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, C	30-Nov-16		In 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, C	30-Nov-16		In Progress
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, C	30-Nov-16	17-Jan-17	Action Completed.
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, C	30-Nov-16	17-Jan-17	Action Completed.
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, C	30-Nov-16		In 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		In 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		In 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		In 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		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
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		In 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		In 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		In 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		In 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		In 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		In 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		In 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		In 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		In Progress
WSCC	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		In Progress
WSCC	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		In 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		In 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		In 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	17-Jan-17	Action Completed.
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		In 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	17-Jan-17	Action Completed.
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	17-Jan-17	Action Completed.
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	17-Jan-17	Action Completed.
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	17-Jan-17	Action Completed.
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	14-Apr-17		In 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	17-Jan-17	Action Completed.
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		In 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	17-Jan-17	Action Completed.
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	17-Jan-17	Action Completed.

TBR SWIA - Status Report on Internal Audit Recommendations- TFLI
(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	10/17/2016	Action 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 receipted to the enrollment management system as a control procedure to document that all student registered have paid and that revenue is properly recognized and recored.	TFLI Executive Director	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

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Review of Revisions to Fiscal Year 2017 Audit Plans

DATE: March 14, 2017

PRESENTER: Tammy Birchett

ACTION REQUIRED: Voice Vote

STAFF'S
RECOMMENDATION: Approve

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 2016 to January 2017 is attached, followed by the plan for each of the audit offices listed below.

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

Nashville State Community College
Northeast State Community College
Pellissippi State Community College
Roane State Community College
Southwest Tennessee Community College
Volunteer State Community College
Walters State Community College
Tennessee 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 January 2017. 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 through January 3, 2017, and the system-wide office through September 30, 2016.

Institution	Significant Revisions to Audit Plans Since July 1, 2016
APSU	Two internal audits and a consulting project were added, and four investigations occurred. After additional analysis, budgets were decreased for several engagements.
ETSU	Two risk-based audits were removed because of the addition of ten investigations. A follow-up review of the state audit was removed since there were no findings.
MTSU	Three investigations were added and the budget for unscheduled investigations was decreased accordingly. Hours were increased for follow-up in both state and campus prior audits. Two projects and one audit were removed in order to reallocate hours.
TSU	The Director's position remains vacant since October 1, 2016. The plan has been adjusted accordingly.
TTU	Four investigations were added resulting in a reduction of hours scheduled for unplanned investigations. Budgeted hours for the APSU President's Expense audit were increased. General consultation and follow-up audit hours were decreased for reallocation.
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 were decreased accordingly. An audit of athletic travel expenses and two consulting projects were added.
ChSCC	The part-time auditor position became vacant on August 5, 2016. An investigation was added, replacing an audit on the original plan. One audit in process required additional hours, resulting in a decrease in hours for another scheduled audit.
CISCC	A follow-up review of state audit findings was added to the plan and hours increased for an audit in progress. As a result, hours in other planned audits were reduced.
CoSCC	Hours for unplanned audits were reduced and added to other reviews and projects.
JSCC	The director retired November 23, 2016 but returned on a part-time basis in February 2017.
NaSCC	The Director of Internal Audit position was vacant from August 2015 to January 2017. A new plan has been added this quarter.
NeSCC	An investigation was opened and one audit was postponed. An audit was added at the request of the president.
RSCC	Additional hours were budgeted to complete the CCTA FY2016 audit and one investigation was added.
TBR System-wide Internal Audit	The Director's position remained open until October 1, 2016. A revised plan has been completed this quarter.
TBR TCAT Audit	Budgeted hours were reduced to process Risk Assessments because the Director's position was vacant. Audit Program Development was added.

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

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 Ending June 30, 2017
Revised February 2017**

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	96.0	3.8	3.8%	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%		107.5	5.0	4.4%	June 2016	August 2016	Completed
	I	IA	APSU 16-04	18.8	7.5	-11.3	-60.0%	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		0.0	2.0	100.0%	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		28.5	9.0	24.0%	October 2016	Nov 2016	Completed
	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%		99.0	51.0	34.0%	June 2016		In Progress
	C	IS	General Consultation	150.0	60.0	-90.0	-60.0%	Fn 3	47.0	13.0	21.7%	July 2016		In Progress
	S	IS	FOCUS Transition Taskforce	187.5	150.0	-37.5	-20.0%		105	45.0	30.0%	July 2016		In Progress
	S	IA	Study Abroad	56.3	56.3	0.0	0.0%		20.5	35.8	63.6%	April 2016	August 2016	Completed
	S	AX	Camps and Individual Instruction	97.5	99.8	2.3	2.3%		108.0	-8.3	-8.3%	June 2016	Sept 2016	Completed
	S	SS	Texts for Vets	0.0	52.5	52.5	NA		49.5	3.0	5.7%	November 2016	Nov 2016	Completed
	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	41.5	33.5	44.7%	October 2016	Oct 2016	Completed
	S	FM	Department of Music - Expense Transfers	97.5	150.0	52.5	53.8%		163.0	-13.0	-8.7%	October 2016	Dec 2016	Completed
	M	IS	Risk Assessment Revisited	112.5	75.0	-37.5	-33.3%		0.0	75.0	100.0%	February 2017		In Progress
	S	FM	3rd Party Scholarships	0.0	37.5	37.5	#DIV/0!		0.0	37.5	100.0%	February 2017		Scheduled
4	A	PP	Emergency Preparedness	187.5	112.5	-75.0	-40.0%	Fn 2	100.5	12.0	10.7%	November 2016	Jan 2017	Completed
3.7	A	FM	Bad Debt Expense	0.0	202.5	202.5	NA	Fn 1	154.0	48.5	24.0%	December 2016		In Progress
3.5	A	FM	Cash Receipting	150.0	150.0	0.0	0.0%		0.0	150.0	100.0%	March 2017		Scheduled
3.3	A	FM	Payroll - Fictitious Employees	120.0	120.0	0.0	0.0%		0.0	120.0	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	75.0	75.0	NA	Fn 1	0.0	75.0	100.0%	April 2017		Scheduled

Total Planned Audit Hours: 2040.0 2315.0 275.0 1280.0 1035.0

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 engagement.

East Tennessee State University Internal Audit Plan Fiscal Year Ending June 30, 2017 Revised January 31, 2017														
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	R	FM	Cash Counts and Inventory	39.8	39.8	0.0	0%		0.0	39.8	100%	Jun 2017		Scheduled
5.0	R	FM	WETS FM	200.3	200.3	0.0	0%		150.0	50.3	25%	Sep 2016		In Progress
5.0	R	IT	NACHA Web Transactions Data Security FY 2017	166.5	166.5	0.0	0%		0.0	166.5	100%	May 2017		Scheduled
5.0	F	FM	FU-State Audit Follow-up	20.3	0.0	-20.3	-100%	FN3	0.0	0.0	NA	Mar 2017	NA	Removed
5.0	F	SS	FU-Student Health Billing Practices	60.0	93.8	33.8	56%		29.5	64.3	69%	Apr 2016	Nov 2016	Completed
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	IT	FU-PCI Compliance Readiness	50.3	50.3	0.0	0%		47.5	2.8	5%	Sep 2016		In Progress
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	FM	FU-Access and Diversity Funds	16.5	16.5	0.0	0%		0.0	16.5	100%	Jun 2017		Scheduled
5.0	F	IA	FU-Study Abroad	75.0	75.0	0.0	0%		0.0	75.0	100%	Jan 2017		Scheduled
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	F	IT	FU-ITS Policies and Procedures Review	50.3	50.3	0.0	0%		16.0	34.3	68%	Aug 2016	Dec 2016	Completed
5.0	F	IS	FU-Behavioral Health & Wellness Clinic	50.3	50.3	0.0	0%		0.0	50.3	100%	Oct 2016		Scheduled
5.0	F	IS	FU - Timekeeping FY 2016 Audit	0.0	50.0	50.0	NA		30.0	20.0	40%	Nov 2016		In Progress
5.0	M	FM	Management Risk Assessments	39.8	39.8	0.0	0%		0.0	39.8	100%	May 2017		Scheduled
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	FM	INV1608	50.0	66.8	16.8	34%		36.5	30.3	45%	May 2016	Dec 2016	Completed
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	INV1701	0.0	50.3	50.3	NA		21.0	29.3	58%	Aug 2016	Oct 2016	Completed
5.0	I	IA	INV1702	0.0	50.0	50.0	NA		50.5	-0.5	-1%	Aug 2016	Oct 2016	Completed
5.0	I	IA	INV1703	0.0	275.3	275.3	NA		269.5	5.8	2%	Sep 2016		In Progress
5.0	I	IA	INV1704	0.0	200.3	200.3	NA		176.5	23.8	12%	Oct 2016	Jan 2017	Completed
5.0	I	PP	INV1705	0.0	350.0	350.0	NA		301.8	48.2	14%	Oct 2016		In Progress
5.0	I	IA	INV1706	0.0	24.8	24.8	NA		14.0	10.8	43%	Oct 2016	Jan 2017	Completed
5.0	I	IA	INV1707	0.0	50.0	50.0	NA		29.5	20.5	41%	Oct 2016	Nov 2016	Completed
5.0	I	AT	INV1708	0.0	40.0	40.0	NA		12.0	28.0	70%	Nov 2016		In Progress
5.0	I	IA	INV1709	0.0	10.0	10.0	NA		7.0	3.0	30%	Nov 2016	Jan 2017	Completed
5.0	I	IA	INV1710	0.0	50.0	50.0	NA		11.5	38.5	77%	Jan 2017		In Progress
5.0	I	FM	Unscheduled Investigations	150.0	0.0	-150.0	-100%	FN1	0.0	0.0	NA	Jul 2016	NA	Removed
5.0	C	IS	General Consulting	75.0	75.0	0.0	0%		8.0	67.0	89%	Jul 2016		In Progress
5.0	C	IT	IT Consulting	99.8	99.8	0.0	0%		81.5	18.3	18%	Jul 2016		In Progress
5.0	C	IT	CISO Consulting	0.0	300.0	300.0	NA		54.5	245.5	82%	Jan 2017		In Progress
5.0	P	IS	Electronic Workpapers	75.0	75.0	0.0	0%		73.0	2.0	3%	Jul 2016		In Progress
5.0	P	IS	ARGOS Report Writing	75.0	0.0	-75.0	-100%	FN1	0.0	0.0	NA	Jul 2016	NA	Removed
5.0	P	IS	ACUA Track Coordinator FY 17	0.0	56.0	56.0	NA		1.0	55.0	98%	Jan 2017		In Progress
5.0	S	IS	Timekeeping FY 2017	150.0	150.0	0.0	0%		133.5	16.5	11%	Jul 2016	Jan 2017	Completed
5.0	S	IT	Third Party Servers FY 2017	150.0	150.0	0.0	0%		157.0	-7.0	-5%	Sep 2016		In Progress
5.0	S	IA	Johnson City Community Health Center	160.0	200.3	40.2	25%		3.0	197.3	99%	Mar 2017		In Progress
5.0	S	IA	College of Nursing Clinics	400.0	80.3	-319.7	-80%		0.0	80.3	100%	Jun-17		Scheduled
5.0	S	IS	Timekeeping FY 2016	20.0	20.3	0.2	1%		23.5	-3.3	-16%	Oct 2015	Jul 2016	Completed
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	IT	Web Application Security	63.0	132.0	69.0	110%		140.0	-8.0	-6%	Jun 2015	Jan 2017	Completed
5.0	A	FM	Bursars Office	137.3	171.8	34.5	25%		61.5	110.3	64%	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	IT	NACHA Web Transactions Data Security FY 2016	125.3	178.5	53.3	43%		102.5	76.0	43%	May 2016	Dec 2016	Completed
4.6	A	IT	IT General Controls	300.0	0.0	-300.0	-100%	FN2	0.0	0.0	NA	Jan 2017	NA	Removed
4.4	A	FM	Agency Accounts	225.0	225.0	0.0	0%		33.5	191.5	85%	Aug 2016		In Progress
5.0	A	AT	Athletic Ticket Office	249.8	399.8	150.0	60%		340.8	59.0	15%	Jul 2016		In Progress
4.5	A	IS	Additional Earnings	275.3	0.0	-275.3	-100%	FN1	0.0	0.0	NA	Jan 2017	NA	Removed
4.2	A	AT	NCAA Compliance FY 2017	75.0	75.0	0.0	0%		0.0	75.0	100%	Jun 2017		Scheduled
4.4	A	AX	Housing	225.0	0.0	-225.0	-100%	FN1	0.0	0.0	NA	Nov 2016	NA	Removed
4.4	A	IS	Hiring	275.3	0.0	-275.3	-100%	FN1	0.0	0.0	NA	Feb 2017	NA	Removed
4.4	A	SS	Title IV/Clery Act	275.3	275.3	0.0	0%		13.5	261.8	95%	Nov 2016		In Progress
			Total Planned Audit Hours:	4636.5	4919.0	282.5			2539.9	829.2				
Estimate Available Audit Hours = 4,510.50														
Audit Types: R - Required A - Risk-Based (Assessed) S - Special Request I - Investigation P - Project (Ongoing or Recurring) M - Management's Risk Assessment C - Consultation F - Follow-up Review 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. FN 2 - Audit removed due to a consulting engagement for ITS FN 3 - Audit removed because there were no state audit findings for the year														

Middle Tennessee State University
Internal Audit Plan
Fiscal Year Ending June 30, 2017
Revised February 2017

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%	78.5	11.5	13%	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	18.0	-22.0	-55%	(3) 18.0	0.0	0%	Jul 2016	Aug 2016	Completed
5.0	R	FM	FU-State Audit FY2016	120.0	10.0	-110.0	-92%	(1) 7.0	3.0	30%	Jul 2016	Dec 2016	Completed
5.0	S	FM	Inventories FY2016	150.0	150.0	0.0	0%	175.5	-25.5	-17%	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	247.0	172.0	229%	(3) 231.5	15.5	6%	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	0.0	-225.0	-100%	(3)	0.0	NA	Jul 2016		Removed
4.0	C	IS	Consulting-General and Research	225.0	225.0	0.0	0%	84.0	141.0	63%	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%	57.5	-12.5	-28%	Jul 2016	Jul 2016	Completed
4.0	I	IA	INV1604	450.0	900.0	450.0	100%	(2) 683.0	217.0	24%	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	120.0	-180.0	-60%	(4)	120.0	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	410.0	110.0	37%	(1) 362.5	47.5	12%	Jul 2016		In Progress
4.0	I	IA	INV1701	0.0	60.0	60.0	NA	(4) 6.0	54.0	90%	Jul 2016		In Progress
4.0	I	SS	INV1702	0.0	60.0	60.0	NA	(4) 7.0	53.0	88%	Jan 2017		In Progress
4.0	I	AT	INV1703	0.0	60.0	60.0	NA	(4) 1.5	58.5	98%	Jan 2017		In Progress
4.0	P	IS	Project-FOCUS	375.0	375.0	0.0	0%	234.5	140.5	37%	Jul 2016		In Progress
4.0	R	AT	Football Attendance 2016	255.0	255.0	0.0	0%	196.0	59.0	23%	Nov 2016		In Progress
4.0	S	FM	Cash Counts FY2016	75.0	150.0	75.0	100%	(3) 123.5	26.5	18%	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	0.0	-225.0	-100%	(2)	0.0	NA	Jul 2016		Removed
3.8	A	IS	Blue Print Solutions	225.0	0.0	-225.0	-100%	(2)	0.0	NA	Jul 2016		Removed
Total Planned Audit Hours:				4075.0	4195.0	120.0		2266.0	1929.0				
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

- (1) There were no State Audit findings so no follow-up is required. Hours allocated to investigation 1602.
(2) Projects canceled to allocate time to investigation 1604 which is a review of foreign travel claims from multiple countries.
(3) Confucius Institute review required additional cash receipting work at management request so reallocated unused audit time for Internal Peer Review. Also canceled the risk based audit of Emergency Preparedness to reallocate hours to Confucius Institute and Cash Counts.
(4) Allocated unplanned investigation time to new investigations 1701, 1702, and 1703.

Tennessee State University
Internal Audit Plan
Fiscal Year Ending June 30, 2017
Revised February 2017

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 2017	262.5	277.5	15.0	6%		46.5	231.0	83%	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	I	FM	INV 17-01	30.0	30.0	0.0	0%		4.0	26.0	87%	Jan-17		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	219.0	31.5	17%		7.5	211.5	97%	Oct 2016	Jan 2017	Completed
4.0	I	IS	2017 Unplanned Investigations	275.0	262.5	-12.5	-5%		12.5	250.0	95%	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%		94.0	56.0	37%	Aug 2016	Oct 2016	Completed

Total Planned Audit Hours: 2210.0 1940.0 -270.0 692.0 1248.0

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 Ending June 30, 2017
Revised February 2017**

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%	Apr 2017		Scheduled
4.0	A	IS	Title IX Compliance	300.0	300.0	0.0	0%	39.8	260.2	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%	442.0	218.0	33%	Jul 2016		In Progress
5.0	A	FM	Inventory Observations 6-30-16	37.5	37.5	0.0	0%	41.0	-3.5	-9%	Jul 2016	Jul 2016	Completed
5.0	A	FM	Inventory Observations 6-30-17	120.0	120.0	0.0	0%	1.0	119.0	99%	Apr 2017		Scheduled
5.0	A	FM	TTU - Membership Review 2016-17	105.0	160.0	55.0	52%	148.0	12.0	8%	Oct 2016		In Progress
5.0	A	IS	Clery Act Compliance	300.0	500.0	200.0	67%	466.2	33.8	7%	Jul 2016		In Progress
5.0	A	PP	TTU - Key Inventory Review 2016-17	195.0	195.0	0.0	0%		195.0	100%	Apr 2017		Scheduled
5.0	A	RS	Sponsored Program Reviews 2016-17	195.0	195.0	0.0	0%	86.8	108.2	55%	Jul 2016		In Progress
5.0	C	IS	General Consultation 2017	60.0	30.0	-30.0	-50%	9.0	21.0	70%	Jul 2016		In Progress
5.0	C	IS	FOCUS Transition Consultation	120.0	120.0	0.0	0%	66.5	53.5	45%	Jul 2016		In Progress
5.0	F	FM	Follow up to State Audit 2015-16	60.0	10.0	-50.0	-83%	8.5	1.5	15%	Dec 2016		Completed
5.0	F	IS	Follow Ups to Internal Audits 2016-17	60.0	50.0	-10.0	-17%	38.5	11.5	23%	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	36.0	3.8	9%	Sep 2016	Oct 2016	Completed
5.0	I	IA	INV 17-03	0.0	45.0	45.0	NA	99.0	-54.0	-120%	Sep 2016	Dec 2016	Completed
5.0	I	PP	INV 17-04	0.0	110.0	0.0	NA	84.7	25.3	23%	Oct 2016		In Progress
5.0	I	IS	Non-FWA Complaints	0.0	35.3	35.3	NA	26.0	9.3	26%	Sep 2016		In Progress
5.0	P	FM	Review of Unauthorized Bank Accounts	0.0	25.0	25.0	NA	20.0	5.0	20%	Nov 2016		In Progress
5.0	I	IS	Unscheduled Investigations 2016-17	300.0	23.0	-277.0	-92%		23.0	100%	Jul 2016		Scheduled
5.0	M	AT	RA-Athletics 2016-17	30.0	20.0	-10.0	-33%	19.0	1.0	5%	Sep 2016		In Progress
5.0	M	FM	RA-Financial Management 2016-17	30.0	30.0	0.0	0%	4.0	26.0	87%	Sep 2016		In Progress
5.0	M	IS	RA-Enterprise-wide 2016-17	30.0	30.0	0.0	0%	4.5	25.5	85%	Sep 2016		In Progress
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%	294.6	-2.1	-1%	Jul 2016	Oct 2016	Completed
Total Planned Audit Hours:				3142.5	3388.0	245.5		2026.1	1361.9				
Estimated Available Hours For Audits = 3202													
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									

University of Memphis
Internal Audit Plan
Fiscal Year Ending June 30, 2017
Revised February 2017

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-Data Analytics	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	C	RS	Attorney Client Project	0.0	260.0	260.0	NA		206.0	54.0	21%	Nov 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		In Progress
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	400.0	400.0	NA		2.0	398.0	100%	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	Follow-up Prior Audits-FY 2017 Hours	300.0	450.0	150.0	50%		49.5	400.5	89%	Jul 2016	Dec 2016	Completed
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	90.0	90.0	NA		63.0	27.0	30%	Sep 2016	Nov 2016	Completed
4.0	I	IS	INV 17-002	0.0	22.5	22.5	NA		10.0	12.5	56%	Sep 2016	Dec 2016	Completed
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	NA		72.5	40.0	36%	Jul 2016	Nov 2016	Completed

Total Planned Audit Hours: 4225.7 5514.0 1288.3 1482.5 4031.5

Estimated Available Hours For Audits = 5512

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 & p-cards at Management request.

Chattanooga State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2017
Revised February 2017

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%		6.0	9.0	60%	May 2015		In Progress
5.0	C	IS	General Consultation	90.0	90.0	0.0	0%		36.0	54.0	60%	Jul 2016		In Progress
5.0	F	FM	State Audit Follow-up	15.0	15.0	0.0	0%		0.5	14.5	97%	Jan 2017		In Progress
5.0	F	IS	Follow up Reviews	75.0	75.0	0.0	0%		35.5	39.5	53%	Jul 2016		In Progress
5.0	F	SS	FU-CCTA-Workforce Training Hours	60.0	82.5	22.5	27%	FN3	76.0	6.5	8%	Nov 2016	Feb 2017	Completed
5.0	I	IS	Developing Investigations - Assist TBR	22.5	15.0	-7.5	-50%		0.8	14.3	95%	Jul 2016		In Progress
5.0	I	IS	INV1607	37.5	45.0	7.5	17%		45.0	0.0	0%	Jul 2016	Sept 2016	Completed
5.0	I	IS	INV1605	37.5	49.5	12.0	24%		46.5	3.0	6%	Apr 2016	Nov 2016	Completed
5.0	I	IS	Unscheduled Investigations	112.5	60.0	-52.5	-88%	FN2		60.0	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%		10.5	34.5	77%	Jul 2016		In Progress
5.0	R	FM	RSCC-President's Expense 2016	90.0	90.0	0.0	0%		74.0	16.0	18%	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	105.0	105.0	100%	FN1	96.0	9.0	9%	Sep 2016	Jan 2017	Completed
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%		10.0	87.5	90%	Jan 2017		In Progress
3.0	A	FM	Sensitive Equipment Inventory	82.5	82.5	0.0	0%		46.5	36.0	44%	Dec 2016		In Progress
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
	A	IT	NACHA	0.0	0.0	0.0	NA		2.5	-2.5	NA		Jun 2016	Completed

Estimated Available Audit Hours = 1228.5 (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.

FN 2 - Hours reduced to account for only remaining months and to apply to actual projects.

FN 3 - Additional hours needed due to issues discovered and corrective action discussions with management.

Cleveland State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2017
Revised February 2017

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	112.5	15.0	15%	108.0	4.5	4%	Jul 2016	Sep 2016	Completed
5.0	A	FM	NACHA 2017	97.5	90.0	-7.5	-8%		90.0	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	45.0	-7.5	-14%	32.0	13.0	29%	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	22.5	7.5	50%	19.0	3.5	16%	Aug 2016	Aug 2016	Completed
5.0	F	IS	FU - State Audit	0.0	22.5	22.5	NA	52.0	-29.5	-131%	Dec 2016		In Progress
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 Project- Automated Workpapers 2017	30.0	30.0	0.0	0%	19.5	10.5	35%	Jul 2016		In Progress
3.3	A	FM	Grants	112.5	90.0	-22.5	-20%	26.5	63.5	71%	Apr 2017		In Progress
3.3	A	FM	Maintenance/Tuition and Related Fees	112.5	90.0	-22.5	-20%		90.0	100%	Oct 2017		Scheduled
3.3	A	PP	Emergency Preparedness	97.5	67.5	-30.0	-31%	1.0	66.5	99%	Sep 2016		Scheduled
3.3	A	PP	Building Security/Key Control	112.5	157.5	45.0	40%	143.5	14.0	9%	Nov 2016		In Progress
3.3	A	SS	Enrollment Services	97.5	82.5	-15.0	-15%		82.5	100%	Mar 2017		Scheduled
Total Planned Audit Hours:				967.5	975.0	7.5		470.0	505.0				

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 Ending June 30, 2017
Revised February 2017**

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		
5.0	M	IA	Review Management's Risk Assessment	7.5	7.5	0.0	0%		7.5	100%	Apr 2017		
5.0	M	SS	Review Management's Risk Assessment	7.5	7.5	0.0	0%		7.5	100%	Apr 2017		
5.0	M	IS	Review Management's Risk Assessment TCAT Pulaski	7.5	5.3	-2.3	-30%	3.0	2.3	43%	Feb 2017	Jan 2017	Completed
5.0	M	IS	Review Management's Risk Assessment TCAT Hohenwald	7.5	5.3	-2.3	-30%	4.0	1.3	24%	Mar 2017	Jan 2017	Completed
4.2	A	FA	Consumer Information Disclosures	37.5	24.8	-12.8	-34%		24.8	100%	Jan 2017		
4.2	C	SS	Purge Process Review	75.0	0.0	-75.0	-100%	FN1	0.0				Removed
4.0	A	SS	Federal Program Review - Controls Review (Financial Aid Phase 1)	150.0	150.0	0.0	0%	23.3	126.8	85%	Jan 2017		In Progress
3.7	A	FM	Federal Grants - Internal Control Review - THSO Grant	37.5	60.0	22.5	60%	88.5	-28.5	-48%	Jul 2016	Oct 2016	Completed
3.7	A	SS	DoD MOU Compliance	22.5	60.0	37.5	167%	59.8	0.3	0%	Dec 2016	Dec 2016	Completed
3.6	C	IA	Management Advisory Services - WFD	22.5	60.0	37.5	167%	59.8	0.3	0%	Oct 2016		In Progress
3.1	O	IS	Develop Continuous Audit Argos Training and Data Block Development Data Analytics	75.0	75.0	0.0	0%	22.5	52.5	70%	Jan 2017		In Progress
3.0	I	IA	Investigation	15.0	15.0	0.0	0%	8.5	6.5	43%	Jun 2016	Jul 2016	Completed
3.0	R	FM	Random Cash Counts	15.0	15.0	0.0	0%	0.5	14.5	97%	Feb 2017		
3.0	S	FM	NaSCC President's Expense	75.0	81.8	6.8	9%	84.8	-3.0	-4%	Aug 2016	Oct 2016	Completed
2.9	O	IS	Annual Departmental Budget Briefings	22.5	22.5	0.0	0%	23.5	-1.0	-4%	Jul 2016	Aug 2016	Completed
	A	IA	Consumer Information_Student Right to Know	37.5	25.5	-12.0	-32%		25.5	100%	Jan 2017		
			Unplanned Audits	315.0	89.3	-225.8	-72%		89.3	100%			
	C	PP	Management Advisory Services - Physical Plant	0.0	7.5	7.5	NA	6.5	1.0	13%	Nov 2016	Nov 2016	Completed
3.7	A	FM	Federal Grants - Internal Control Review - TRiO & TCSGC grants	0.0	150.0	150.0	NA	120.5	29.5	20%	Nov 2016		In Progress
	F	IS	Engagement Follow-up Review	0.0	60.0	60.0	NA	27.3	32.8	55%	Oct 2016		In Progress
	C	FM	Management Advisory Services - Financial Management	0.0	6.0	6.0	NA	6.0	0.0	0%	Oct 2016	Oct 2016	Completed
	C	SS	Management Advisory Services - Student Services	0.0	2.3	2.3	NA	2.3	0.0	0%	Jan 2017	Jan 2017	Completed

Total Planned Audit Hours: 937.5 937.5 0.0 540.5 397.0

Estimated Available Hours For Audits = 937.5 (1 staff)

Audit Types:

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

Functional Areas:

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

Status:

Scheduled
In Progress
Completed
Removed

FN1 - Institutional task force developed to review processes; audit hours moved to other projects.

Dyersburg State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2017
Revised February 2017

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%	69.5	8.0	10%	Jul 2016		In Progress
5.0	C	IS	CON - General Consultation	50.0	50.0	0.0	0%	51.5	-1.5	-3%	Jul 2016		In Progress
5.0	C	IS	CON - PII Review	120.0	120.0	0.0	0%	54.5	65.5	55%	Jul 2016		In Progress
5.0	F	FM	State Audit Follow-up 2016	40.0	9.8	-30.2	-76%		9.8	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%	163.0	17.0	9%	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%	53.8	-23.8	-79%	Jul 2016		In Progress
4.1	A	SS	Federal Work Study Program and Financial Aid	105.2	105.2	0.0	0%	75.0	30.2	29%	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
	F	IS	FU - Access & Diversity	0.0	27.0	27.0	NA	27.0	0.0	NA	NA	Sep 2016	Completed
3.0	A	FM	Records Managment and Retention	140.0	140.0	0.0	0%		140.0	100%	Jan 2017		Scheduled
	F	IA	FU - International Studies	0.0	27.8	0.0	NA	21.0	6.8	NA	NA		In Progress
	F	IA	FU - Study Abroad	0.0	0.0	0.0	NA	2.0	-2.0	NA	NA		In Progress
	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	1222.3	24.5		521.8	700.5				
Estimated Available Hours For Audits = 1167.75													
Audit Types: R - Required A - Risk-Based (Assessed) S - Special Request I - Investigation P - Project (Ongoing or Recurring) M - Management's Risk Assessment C - Consultation F - Follow-up Review O - Other				Functional Areas: AD - Advancement AT - Athletics AX - Auxiliary FM - Financial Management IA - Instruction & Academic Support IS - Institutional Support IT - Information Technology PP - Physical Plant RS - Research SS - Student Services				Status: Scheduled In Progress Completed Removed					

Jackson State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2017
Revised February 2017

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%	195.0	-82.5	-73%	Jul 2016	Feb 2017	Completed
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%	64.0	-4.0	-7%	Jul 2016		In Progress
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%	17.5	35.0	67%	Sep 2016	Sep 2016	Completed
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		276.5	728.5				

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

Note: The Director retired on November 23, 2016, but returned on February 2, 2017 on a part-time basis.

Motlow State Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2017
Revised January 31, 2017

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	75.0	-24.8	-25%		75.0	100%	Apr 2017		Scheduled
5.0	A	FM	State Audit Assistance Year End	9.7	9.8	0.0	0%	7.7	2.1	21%	May 2017		In Progress
5.0	A	IS	Human Resources	125.3	120.0	-5.3	-4%	16.7	103.3	86%	Nov 2016		In Progress
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%	21.8	-15.8	-263%	Jul 2016		In Progress
5.0	C	IT	CO Information Technology-FY 2016	6.7	5.3	-1.5	-22%	1.0	4.3	81%	Jul 2016		In Progress
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	39.8	0.0	0%	25.5	14.3	36%	Oct 2016		In Progress
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%	5.2	15.1	74%	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	15.0	-9.7	-39%	0.3	14.7	98%	Jan 2017		In Progress
5.0	M	IS	MRA TCAT Murfreesboro	24.7	15.0	-9.7	-39%	0.3	14.7	98%	Jan 2017		In Progress
5.0	M	IS	MRA TCAT Shelbyville	24.7	15.0	-9.7	-39%	0.3	14.7	98%	Jan 2017		In Progress
5.0	R	FM	President's Expense CSCC FY 2016	99.8	91.5	-8.3	-8%	92.0	-0.5	-1%	Aug 2016	Nov-16	Completed
5.0	R	FM	IAR-Access and Diversity Funds	24.7	80.3	55.5	224%	35.0	45.3	56%	Jul 2016		In Progress
5.0	R	IA	Study Abroad	75.0	75.0	0.0	0%		75.0	100%	Mar 2017		Scheduled
5.0	R	SS	CCTA Funding Formula (Fall 2015)	99.8	99.8	0.0	0%	97.8	2.0	2%	Jul 2016	Oct 2016	Completed
4.7	A	AT	Athletics Audit	125.3	99.8	-25.5	-20%	4.5	95.3	95%	Mar 2017		In Progress
4.2	F	IS	FU Financial Aid	99.8	80.3	-19.5	-20%		80.3	100%	May 2017		Scheduled
	A	FM	Data Analytics	60.0	60.0	0.0	0%	13.8	46.2	77%	Aug 2016		In Progress
	F	FM	FU Petty Cash and Change Funds	9.7	5.3	-4.5	-46%		5.3	100%	Apr 2017		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	39.8	19.5	96%	22.8	17.0	43%	Jul 2016		In Progress
	I	IT	Unscheduled Investigations	20.3	50.3	30.0	148%	5.1	45.2	90%	Jul 2016		In Progress
	I	SS	Student Data Breach	20.3	90.0	69.7	344%	68.6	21.4	24%	Jul 2016		In Progress
Total Planned Audit Hours:				1237.5	1234.5	-3.0		440.7	793.8				

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

Nashville State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2017
Revised February 2017

Ranking	Type	Area	Audit	Original Plan	Revised Plan	Revised to Original		Planned to Actual			Estimated Audit Start Date	Completion Date	Status	
						Change in Hours	Change in Percent	Actual	Hours	Percentage				
Required	R	FM	Year-End Work	37.5	37.5	0.0	0%			37.5	100%	Jun 2017		Scheduled
	F	FM	State Audit Follow-up	37.5	37.5	0.0	0%			37.5	100%	Apr 2017		Scheduled
	F	IS	IA Follow-Up	37.5	37.5	0.0	0%			37.5	100%	May 2017		Scheduled
	I	IS	Unscheduled Investigations	37.5	37.5	0.0	0%			37.5	100%	Mar 2017		Scheduled
	S	FM	Cash Counts	30.0	30.0	0.0	0%			30.0	100%	Mar 2017		Scheduled
	M	IS	Management's Risk Assessment - TCAT Dickson	22.5	22.5	0.0	0%		22.5	0.0	0%	Feb 2017	Feb 2017	Completed
	M	IS	Management's Risk Assessment - TCAT Nashville	22.5	22.5	0.0	0%		22.5	0.0	0%	Feb 2017	Feb 2017	Completed
	M	IS	Management's Risk Assessment - NaSCC	90.0	90.0	0.0	0%			90.0	100%	Mar 2017		Scheduled
	C	IS	General Consultation	52.5	52.5	0.0	0%		8.0	44.5	85%	Feb 2017		In Progress
	P	IS	Audit Software	75.0	75.0	0.0	0%		11.0	64.0	85%	Feb 2017		In Progress
Total Planned Audit Hours:				442.50	442.50	0.00			64.0	378.50				
Estimated Available Audit Hours = 442 (1 staff, Jan - June)														
Audit Types:				Functional Areas:				Status						
R - Required				AD - Advancement				Scheduled						
A - Risk-Based (Assessed)				AT - Athletics				In Progress						
S - Special Request				AX - Auxiliary				Completed						
I - Investigation				FM - Financial Management				Removed						
P - Project (Ongoing or Recurring)				IA - Instruction & Academic Support										
M - Management's Risk Assessment				IS - Institutional Support										
C - Consultation				IT - Information Technology										
F - Follow-up Review				PP - Physical Plant										
O - Other				RS - Research										
				SS - Student Services										
Note: The Internal Audit Director was vacant from October 1, 2015 until January 17, 2017. This plan reflects the remainder of hours for FY 2017.														

Northeast State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2017
Revised February 2017

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%		42.0	10.5	20%	Jul 2016		In Progress
5.0	F	FM	State Audit Follow-Up FY15FY14	150.0	180.0	30.0	20%		28.5	151.5	84%	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%		19.0	33.5	64%	Jul 2016		In Progress
5.0	A	IS	Etetextbooks	0.0	255.0	255.0	NA	FN2	104.0	151.0	59%	Jan 2017		In Progress
5.0	S	IS	Special Requests and Projects	52.5	52.5	0.0	0%		151.0	-98.5	-188%	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	0.0	-180.0	-100%	FN1		0.0	NA	NA	NA	Removed
3.7	A	PP	Building Security/Key Control	150.0	0.0	-150.0	-100%	FN1		0.0	NA	NA	NA	Removed
3.6	A	IS	Equipment	105.0	0.0	-105.0	-100%	FN1		0.0	NA	NA	NA	Removed
	I	IS	INV 17-01	0.0	112.5	112.5	NA		141.0	-28.5	-25%	Aug 2017		In Progress
Total Planned Audit Hours:				1118.3	1085.3	-33.1			578.0	507.3				

Estimated Available Hours For Audits = 1110

Audit Types:

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

Functional Areas:

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

Status:

Scheduled
In Progress
Completed
Removed

FN1 - Audit removed due to investigation and other priorities.

FN2 - Audit was added at the request of the president.

**Pellissippi State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2017
Revised February 2017**

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%	71.3	3.8	5%	Sep 2016		In Progress
5.0	A	FM	Review of RFP's, cafe prices, & other purchasing issues	60.0	45.0	-15.0	-25%	31.0	14.0	31%	Jul 2016		In Progress
5.0	A	IA	Faculty Credentials	105.0	105.0	0.0	0%	81.5	23.5	22%	Oct 2016		In Progress
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	45.0	7.5	20%	1.5	43.5	97%	Apr 2017		In Progress
5.0	A	IS	Review of Higher Ed Compliance Matrix	37.5	37.5	0.0	0%	45.0	-7.5	-20%	Jul 2016		In Progress
5.0	A	IT	IT Security Consulting, Etc.	30.0	37.5	7.5	25%	27.0	10.5	28%	Jul 2016		In Progress
5.0	C	IS	Consulting/Special Request	90.0	90.0	0.0	0%	85.0	5.0	6%	Jul 2016		In Progress
5.0	F	FM	Audit Follow Ups	37.5	60.0	22.5	60%	53.5	6.5	11%	Jul 2016		In Progress
5.0	M	IS	TCAT Knoxville Risk Assessment	7.5	7.5	0.0	0%	5.5	2.0	27%	Jan 2017		In Progress
5.0	M	IS	Enterprise Wide Risk Assessment	15.0	15.0	0.0	0%		15.0	100%	Apr 2017		Scheduled
5.0	P	IS	MKInsight Software	67.5	67.5	0.0	0%	30.5	37.0	55%	Jul 2016		In Progress
5.0	R	FM	TBR Chancellor's Expense Audit FYE 6/30/16	112.5	120.0	7.5	7%	118.0	2.0	2%	Jul 2016	Sep 2016	Completed
3.7	A	FM	Technology Access Fee	135.0	135.0	0.0	0%	4.0	131.0	97%	Jan 2017		In Progress
3.6	A	FM	Equipment	150.0	150.0	0.0	0%	34.0	116.0	77%	Mar 2017		In Progress
3.5	A	FM	Accounts Receivable	135.0	99.8	-35.3	-26%		99.8	100%	May 2017		Scheduled
	C	IS	Quality Assurance Review	7.5	7.5	0.0	0%	2.0	5.5	73%	Jul 2016		In Progress
Total Planned Audit Hours:				1200.0	1194.8	-5.3		589.8	605.0				
Estimated Available Audit Hours = 1200													
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									

Roane State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2017
Revised February 2017

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			
4.0	A	AX	Foundation Review	150.0	150.0	0.0	0%	16.75	133.3	89%	Nov 2016		In Progress
5.0	R	FM	Access & Diversity FY2016	112.5	112.5	0.0	0%		112.5	100%	Jul 2016		In Progress
5.0	A	SS	CCTA FY2016	0.0	90.0	90.0	NA	91.00	-1.0	-1%	Mar 2016	Sep 2016	Completed
5.0	A	FM	Year End Cash Counts FY2016	22.5	22.5	0.0	0%	9.50	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%	61.50	-1.5	-3%	Jul 2016		In Progress
4.0	A	FM	ACA Reporting	150.0	150.0	0.0	0%	47.00	103.0	69%	Jul 2016		In Progress
5.0	M	IS	TCAT Oneida FY2017 RA	15.0	15.0	0.0	0%		15.0	100%	Jan 2017		In Progress
5.0	M	IS	TCAT Harriman FY2017 RA	15.0	15.0	0.0	0%	1.50	13.5	90%	Jul 2016		In Progress
5.0	M	IS	TCAT Crossville FY2017 RA	15.0	15.0	0.0	0%	4.25	10.8	72%	Jan 2017		In Progress
5.0	M	IS	TCAT Jacksboro FY2017 RA	15.0	15.0	0.0	0%	5.50	9.5	63%	Jan 2017		In Progress
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%	84.50	28.0	25%	Jul 2016		In Progress
5.0	P	IS	MKI Implementation FY2017	37.5	37.5	0.0	0%	67.25	-29.8	-79%	Jul 2016		In Progress
4.0	I	PP	INV 17-01	0.0	37.5	37.5	NA	44.25	-6.8	-18%	Aug 2016		In Progress

Total Planned Audit Hours: 952.5 1080.0 127.5 433.00 647.0

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 Ending June 30, 2017
Revised February 2017

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%	9.0	66.0	88%	Sep 2016		In Progress
5.0	F	FM	FU-Federal Audit Follow up	37.5	37.5	0.0	0%	4.0	33.5	89%	Jul 2016		In Progress
5.0	F	IS	FU-Internal Audit Follow Up from prior year	37.5	37.5	0.0	0%	27.5	10.0	27%	Jul 2016		In Progress
5.0	M	IS	Risk Management TCAT	22.5	11.3	-11.3	-50%	1.0	10.3	91%	Sep 2016		In Progress
5.0	R	FM	President Audit-DSCC	180.0	180.0	0.0	0%	197.0	-17.0	-9%	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%	136.5	-39.0	-40%	Jul 2016		In Progress
2.6	I	IS	Unscheduled Investigations	97.5	75.0	-22.5	-23%	0.0	75.0	100%	Jul 2016		In Progress
	F	FM	FU-Federal Work Study	52.5	52.5	0.0	0%	12.0	40.5	77%	Jul 2016		In Progress
	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%	2.0	13.0	87%	Jul 2016		In Progress
	F	FM	FU-Off Campus International Education	22.5	22.5	0.0	0%	9.0	13.5	60%	Jul 2016		In Progress
	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%	8.0	37.0	82%	Jul 2016		In Progress
	I	IS	INV 16-03	45.0	45.0	0.0	0%	2.0	43.0	96%	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%	8.5	6.5	43%	Jul 2016	Nov 2016	Completed
	I	FM	INV 16-06	15.0	15.0	0.0	0%	18.0	-3.0	-20%	Jul 2016		In Progress
	I	PP	INV 16-07	15.0	15.0	0.0	0%	13.5	1.5	10%	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	PP	INV 16-09	15.0	15.0	0.0	0%	2.0	13.0	87%	Jul 2016	Aug 2016	Completed
	I	FM	INV 17-01	7.5	7.5	0.0	0%	12.0	-4.5	-60%	Jul 2016		In Progress
	I	FM	INV 17-02	15.0	15.0	0.0	0%	9.5	5.5	37%	Jul 2016	Nov 2016	Completed
	I	IS	INV 17-03	0.0	52.5	52.5	NA	51.0	1.5	3%	Oct 2016	Jan 2017	Completed
	I	FM	INV 17-04	0.0	37.5	37.5	NA	45.5	-8.0	-21%	Jan 2017		In Progress
	I	PP	INV 17-05	0.0	37.5	37.5	NA	21.0	16.5	44%	Jan 2017		In Progress
	I	IS	INV 17-06	0.0	11.3	11.3	NA	17.5	-6.3	-56%	Aug 2016		In Progress
	M	IS	Risk Management 2016-2017	157.5	52.5	-105.0	-67%	0.0	52.5	100%	Jul 2016		Scheduled
	P	IS	ACM-Audit Software	75.0	75.0	0.0	0%	59.0	16.0	21%	Jul 2016		In Progress

Total Planned Audit Hours: 1252.5 1252.5 0.0 728.0 524.5

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 Ending June 30, 2017
Revised February 2017

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%	97.3	15.2	14%	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%	150.0	0.0	0%	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%	1.0	6.5	87%	Feb 2017		In Progress
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%	12.0	3.0	20%	Jul 2016		In Progress
5.0	R	SS	CCTA Funding Formula	187.5	232.5	45.0	19%	236.0	-3.5	-2%	Aug 2016	Feb-17	Completed
Total Planned Audit Hours:				1065.0	1110.0	45.0		511.3	598.7				

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 Ending June 30, 2017
Revised February 2017

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	Accounts Receivable Audit	150.0	150.0	0.0	0%		150.0	100%	Apr 2017		Scheduled
5.0	A	FM	Contracts Audit	150.0	150.0	0.0	0%		150.0	100%	May 2017		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	Feb 2017	Completed
5.0	A	FM	NACHA Compliance Review	150.0	150.0	0.0	0%	210.0	-60.0	-40%	Oct 2016	Feb 2017	Completed
5.0	A	FM	PCI-DSS	150.0	150.0	0.0	0%	29.0	121.0	81%	Feb 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%	101.0	64.0	39%	Jul 2016		In Progress
5.0	I	IS	Unscheduled Investigations	37.5	37.5	0.0	0%	22.0	15.5	41%	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	Feb 2017	Completed
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	0.0	0%	May 2017		In Progress
	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		467.0	763.0				
Estimated Available Hours For Audits = 1230													
Audit Types:				Functional Areas:				Status:					
R - Required				AD - Advancement				Scheduled					
A - Risk-Based (Assessed)				AT - Athletics				In Progress					
S - Special Request				AX - Auxiliary				Completed					
I - Investigation				FM - Financial Management				Removed					
P - Project (Ongoing or Recurring)				IA - Instruction & Academic Support									
M - Management's Risk Assessment				IS - Institutional Support									
C - Consultation				IT - Information Technology									
F - Follow-up Review				PP - Physical Plant									
O - Other				RS - Research									
				SS - Student Services									

Tennessee Board of Regents - Systemwide Internal Audit
Internal Audit Plan
Fiscal Year Ending June 30, 2017
Revised February 2017

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	PP	SWIA Capital Projects	45.0	45.0	0.0	0%			45.0	100%	Mar 2017		In Progress
5.0	C	FM	General Consultation	90.0	90.0	0.0	0%		5.5	84.5	94%	Oct 2016		In Progress
5.0	F	FM	Follow-up to State Audit Findings	45.0	45.0	0.0	0%		24.5	20.5	46%	Nov 2016	Jan-17	Completed
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		In Progress
5.0	M	IS	Managment's Risk Assessment	30.0	0.0	-30.0	-100%	FN1		0.0	NA	NA		Removed
5.0	P	IS	Audit Management Software	90.0	90.0	0.0	0%			90.0	100%	Oct 2016		Scheduled
5.0	R	IA	TNCIS	90.0	90.0	0.0	0%			90.0	100%	Oct 2016		In Progress
5.0	R	IS	Internal Quality Assurance Review	30.0	30.0	0.0	0%			30.0	100%	Oct 2016		Scheduled
5.0	R	SS	NaSCC CCTA - AY 2014-2015	75.0	75.0	0.0	0%			75.0	100%	Oct 2016		Removed
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
	I	IS	Investigation Assistance	0.0	0.0	0.0	NA	FN2	121.0	-121.0	NA	Oct 2016		In Progress
	A	IT	Workpaper Review - IT	0.0	0.0	0.0	NA	FN3	5.5	-5.5	NA	Oct 2016		In Progress
	A	IS	Workpaper Review - TCAT	0.0	0.0	0.0	NA	FN3	17.0	-17.0	NA	Oct 2016		In Progress
	A	FM	TSU President's Expenses	0.0	0.0	0.0	NA	FN4	30.5	-30.5	NA	Oct 2016		In Progress
	C	IS	TSU Consultation	0.0	0.0	0.0	NA	FN4	7.0	-7.0	NA	Oct 2016		In Progress
Total Planned Audit Hours:				1012.5	982.5	-30.0			211.0	771.5				
<div><div>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</div><div>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</div><div>Status: Scheduled In Progress Completed Removed</div></div> <div>FN1 - Risk Assessment removed due to revision of planned completion to September 2017. FN2 - Investigation assistance as needed FN3 - Workpaper review for IT and TCAT audits. FN4 - Consultation for TSU during vacancy of director's position</div>														

Tennessee Board of Regents - Information Systems
Internal Audit Plan
Fiscal Year Ending June 30, 2017
Revised February 2017

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	IT	SWIA Follow-up on all SW IT Audits	90.0	90.0	0.0	0%	151.0	-61.0	-68%	Jul 2016		In Progress
5.0	P	IT	Banner XE Upgrade	56.3	56.3	0.0	0%	16.5	39.8	71%	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	Jan 2017	Completed
5.0	R	IT	NeSCC IT GCR - 042016	18.8	23.3	4.5	24%	106.5	-83.3	-358%	Jul 2016	Jan 2017	Completed
5.0	R	IT	TCAT IT Questionnaire	15.0	15.0	0.0	0%	34.0	-19.0	-127%	Jul 2016		In Progress
4.2	C	IT	IT Consulting & Requested Projects	150.0	150.0	0.0	0%	44.5	105.5	70%	Jul 2016		In Progress
	R	IT	ClSCC Information Security Audit	150.0	150.0	0.0	0%	148.5	1.5	1%	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%	106.5	43.5	29%	Aug 2016		In Progress
	R	IT	PSCC Information Security Audit	150.0	150.0	0.0	0%	61.5	88.5	59%	Oct 2016		In Progress
	R	IT	RSCC Information Security Audit	150.0	150.0	0.0	0%		150.0	100%	Feb 2017		Scheduled
	R	IT	STCC Information Security Audit	150.0	150.0	0.0	0%	69.5	80.5	54%	Jan 2017		In Progress
	R	IT	TBR SMO IT Information Security	150.0	150.0	0.0	0%		150.0	100%	Mar 2017		Scheduled

Total Planned Audit Hours: 1537.5 1542.0 4.5 839.5 702.5
Estimated Available Hours For Audits = 1537.5

Audit Types:

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

Functional Areas:

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

Status:

Scheduled
In Progress
Completed
Removed

**Tennessee Board of Regents - TCATs
Internal Audit Plan
Fiscal Year Ending June 30, 2017
Revised February 2017**

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	0.0	0.0	NA		35.0	-35.0	NA	Jun 2016		In Progress
4.7	A	FM	Morristown-IAR-Focused Review FY 2017	30.0	60.0	30.0	100%			60.0	100%	Jan 2017		Scheduled
4.0	A	FM	Ripley-IAR-Focused Review FY 2014	0.0	0.0	0.0	NA		1.5	-1.5	NA	Jun 2015	Jun 2016	Completed
4.0	A	FM	Ripley-IAR-Focused Review FY 2016	37.5	37.5	0.0	0%		34.0	3.5	9%	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	0.0	0.0	NA		0.5	-0.5	NA	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%		44.0	-36.5	-487%	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%		30.5	-23.0	-307%	Jan 2017		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	Feb 2017	Completed
2.9	A	FM	Covington-IAR-Focused Review FY 2015	0.0	0.0	0.0	NA		1.5	-1.5	NA	Jul 2015	Mar 2016	Completed
2.9	A	FM	Covington-IAR-Focused Review FY 2016	15.0	15.0	0.0	0%		45.0	-30.0	-200%	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	0.0	0.0	NA		3.5	-3.5	NA	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%		38.5	-31.0	-413%	Aug 2016	Nov 2016	Completed
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	0.0	0.0	NA		0.5	-0.5	NA	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	Elizabethton-IAR-Focused Review FY 2016	30.0	30.0	0.0	0%		129.5	-99.5	-332%	Sep 2017		In Progress
2.2	A	FM	Elizabethton-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	0.0	0.0	NA		0.5	-0.5	NA	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
	A	FM	McKenzie-IAR-Focused Review-FY 2016	0.0	0.0	0.0	NA		19.5	-19.5	NA	Jan 2017		In Progress
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	0.0	0.0	NA		0.5	-0.5	NA	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%		52.0	-44.5	-593%	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	0.0	0.0	NA		4.0	-4.0	NA	Feb 2016	Aug 2016	Completed
1.8	A	FM	Newbern-IAR-Focused Review FY 2016	0.0	0.0	0.0	NA		24.5	-24.5	NA	Jun 2016		In Progress
1.8	A	FM	Newbern-IAR-Focused Review FY 2017	30.0	15.0	-15.0	-50%			15.0	100%	Jul 2017		Scheduled
1.6	A	FM	Hohenwald-IAR-Focused Review FY 2016	15.0	15.0	0.0	0%		34.5	-19.5	-130%	Sep 2017	Feb 2017	Completed
1.6	A	FM	Hohenwald-IAR-Focused Review FY 2017	30.0	60.0	30.0	100%			60.0	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%		38.5	-23.5	-157%	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%		68.0	82.0	55%	Jul 2016		In Progress
	M	IS	Risk Assessment	698.8	267.8	-431.0	-62%	FN1	77.0	190.8	71%	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 1310.3 -18.5 735.0 575.3
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 February 2017**

Ranking	Type	Area	Audit	Revised to Original				Planned to Actual				Completion Date	Status
				Original Plan	Revised Plan	Change in Hours	Change in Percent	Actual	Hours	Percentage			
	C	IS	Consultation with Campus Auditors	240.0	225.0	-15.0	-6%	147.5	77.5	34%			In Progress
	I	IS	Investigation Management	240.0	255.0	15.0	6%	220.5	34.5	14%			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%	6.0	1.5	20%			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%	3.0	34.5	92%			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	150.0	75.0	100%	104.5	45.5	30%			In Progress
	I	IA	TBR 16-20	37.5	37.5	0.0	0%	6.5	31.0	83%			In Progress
	I	FM	TBR 16-21	37.5	37.5	0.0	0%	23.0	14.5	39%			In Progress
	I	IS	TBR 17-01	0.0	37.5	37.5	NA	2.5	35.0	93%			In Progress
	I	FM	TBR 17-02	0.0	37.5	37.5	NA	1.5	36.0	96%			In Progress
	I	FM	Unscheduled Investigations	375.0	225.0	-150.0	-40%	0.0	225.0	100%			In Progress
Total:				1372.5	1395.0	22.5		543.5	851.5				

* 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

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Review of Hiring for Interim Internal Audit Position

DATE: March 14, 2017

PRESENTER: Tammy Birchett

ACTION REQUIRED: Voice Vote

STAFF'S
RECOMMENDATION: Approve

The Committee will consider a request from the President of Jackson State Community College for approval of the appointment of an existing staff member as the Interim Internal Audit Director, effective April 1, 2017. The candidate has professional accounting experience, has been successful in another financial position with the College and meets educational requirements of the position. The approval of an exception is needed because the candidate does not currently have one of the certifications required by TBR Policy 4:01:05:00, *Internal Audit*, and does not have the documented audit experience required by the job description for the Community College Internal Audit Director position. Additional information will be provided to the Committee at the meeting.

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Non-Public Executive Session

DATE: March 14, 2017

PRESENTER: Tammy Birchett

ACTION REQUIRED: Informational Report

STAFF'S
RECOMMENDATION: Accept Report

The Committee will meet in a non-public executive session to review audit and investigation activities.