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

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**AGENDA**  
**November 21, 2017**

- I. INFORMATIONAL REPORTING (Mike Batson)**
  - a. Highlights of Audit Findings and Recommendations**
  - b. Comptroller's Office and Internal Audit Reports**
  - c. Review of Annual Audits and Expenses for the Chancellor and Presidents**
  - d. University Updates**
- II. CONSENT AGENDA (Mike Batson)**
  - a. Review of Revisions to Fiscal Year 2018 Internal Audit Plans**
- III. REVIEW OF SALARIES AND STAFFING FOR SYSTEM-WIDE INTERNAL AUDIT (Mike Batson)**
  - a. Review of Salaries and Budgets for System Auditors**
  - b. Review of Salaries for Office of System-wide Internal Audit**
- IV. REVIEW OF AUDIT COMMITTEE CHARTER AND RESPONSIBILITIES (Mike Batson)**
- V. REVIEW OF IIA STANDARDS (Mike Batson)**
- VI. NON-PUBLIC EXECUTIVE SESSION (Mike Batson)**

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BOARD TRANSMITTAL

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MEETING: Committee on Audit

SUBJECT: Highlights of Audit Findings and Recommendations

DATE: November 21, 2017

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S  
RECOMMENDATION: Accept Report

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The following items will be discussed with the Audit Committee:

Compliance Efforts  
Chattanooga State Community College – Audit of Human Resources  
Motlow State Community College – Women's Basketball Investigation  
Bank Reconciliations  
Federal Work-study Program

STATUS SUMMARY FOR PREVIOUSLY REPORTED FINDINGS

Comptroller's Audit Reports - Following 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.

Internal Audit Reports - Following is a summary on the status of previously reported findings and observations as of October 13, 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.

TBR SWIA - Status Report on State Audit Findings (Reports sorted by Status, Institution, Report Release Date)									
Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Revised Date Management's Actions to be Implemented	# of Changes to Date Management's Actions to be Implemented	Initial Date of Internal Audit Follow-up	Most Recent Date of Internal Audit Follow-up	Status
NeSCC	7-Sep-16	NeSCC FY 2014-15: LOU-NeSCC did not provide adequate internal controls in four specific areas. 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 taken action if deficiencies occur.	CIO	15-Jan-17	31-May-18	4	23-Mar-17	13-Oct-17	In Progress
RSCC	7-Sep-16	RSCC FY 2014-15: LOU- Management did not provide adequate internal controls in three specific areas. 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 mitigation controls; and take action if deficiencies occur.	CIO	15-Jan-17	31-May-17	3	1-Mar-17	1-Sep-17	In Progress
ChSCC	18-Sep-17	ChSCC FY 15-16: Timesheets of Federal Work-Study Students Were Not Properly Monitored. During the year ended June 30, 2016, supervisors of Federal Work-Study Program students did not properly monitor student hours to ensure that students were not paid for working during class time. In addition, inadequate monitoring led to other errors, including duplicate payments for reported time.	Financial Aid Office	31-Dec-17		0			Not Yet Due
DSCC	22-Aug-17	DSCC- FY 2016: Foundation bank reconciliations should be performed timely and completely. Bank reconciliations should be prepared and reviewed on a monthly basis soon after the receipt of the monthly bank statements, no later than 30 days after the end of each reporting period. Foundation reconciliation policies should be updated to reflect best practices. The reconciliations should also be documented in a way that ensures accountability for both the preparer of reconciliation and the reviewer.	VP for Finance and Administrative Services	1-Jun-17		0	19-Oct-17		In Progress
STCC	29-Jun-17	STCC FY 2014-15: Management needs to improve procedures for preparing and reviewing financial statements to prevent errors.		1-Dec-17		0			Not Yet Due
STCC	29-Jun-17	STCC FY 2014-15: The college has not properly reported the costs associated with construction projects.		1-Dec-17		0			Not Yet Due
STCC	29-Jun-17	STCC FY 2014-15: The college did not enroll new employees in the defined benefit portion of the state's retirement plan.		1-Dec-17		0			Not Yet Due
STCC	29-Jun-17	STCC FY 2014-15: Management did not approve employee timesheets prior to payroll preparation.		1-Dec-17		0			Not Yet Due
STCC	29-Jun-17	STCC FY 2014-15: The college does not have controls in place to ensure compliance with the requirements of the Federal Work Study program.		1-Dec-17		0			Not Yet Due
STCC	29-Jun-17	STCC FY 2014-15: The college did not prepare proper bank reconciliations.		1-Dec-17		0			Not Yet Due
STCC	29-Jun-17	STCC FY 2014-15: The college did not have adequate controls over credit cards.		1-Dec-17		0			Not Yet Due
STCC	29-Jun-17	STCC FY 2014-15: The college did not perform reconciliations between the Raiser's Edge, Banner Advancement, and Banner Finance systems.		1-Dec-17		0			Not Yet Due
STCC	29-Jun-17	STCC FY 2014-15: As noted in the prior audit, the college did not provide adequate internal controls in five specific areas.	CIO	1-Dec-17		0			Not Yet Due

TBR SWIA - Status Report on Internal Audit Recommendations- Community Colleges (Reports sorted by Status, Institution, Report Release Date)									
Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Revised Date Management's Actions to be Implemented	# of Changes to Date Management's Actions to be Implemented	Initial Date of Internal Audit Follow-up	Most Recent Date of Internal Audit Follow-up	Status
CISCC	25-May-17	Management should ensure employees are aware of the correct procedures for alternate work arrangements, and supervisors comply with TBR policy 5:01:01:20 when authorizing them. The College must establish an internal procedure to review and approve or deny the requests as required by the policy.	Director of Human Resources	31-Jul-17	31-Jul-17	1	25-Jul-17	18-Aug-17	Action Completed
CoSCC	3-Mar-17	Risk: Lack of progress toward institutional objectives and failure to comply with Federal or grant requirements due to poor internal communication, or lack of delegated responsibility Management has successfully established processes and procedures that provide effective communication between departments and that assist the institution toward objectives. These include data reviews by the Program Director and Business Services prior to submitting financial reports, and by the Grants Officer prior to submitting outcomes or program data. In addition, Business Services and Program Directors communicate frequently on budgets, special grantor requests, monthly expenditures, and contract agreements. However, a lack of information and communication were the root cause of reporting and compliance issues. The issues discovered during the engagement included late and incomplete invoicing, failure to submit the Single Audit report to grantors, insufficient budget monitoring, and The Grants Officer should establish stronger controls over federal grants in order to clearly assign compliance responsibility, reduce duplicate work, establish budget monitoring, and ensure timely and accurate reporting. The Vice President, Financial & Administrative Services and the Grants Officer should review the current budget monitoring processes to ensure that budget information is available to project directors in a timely manner and budgets are spent at a reasonable rate.	Grants Officer Vice President for Financial & Administrative Services	30-Jun-17		0	7-Jun-17	3-Oct-17	Action Completed
CoSCC	3-Mar-17	Risk: Staff responsible for initiating or processing grant transactions lack competencies. COSO principle 4 outlines that a strong control environment is demonstrated through a commitment to attract, develop, and retain competent individuals. The Standards for Internal Control in the Federal Government (Green Book), lists training as a method for developing competencies appropriate for key roles. A lack of training were the root cause of a number of issues identified during the engagement. The Grants Officer should establish methods for educating grant paid staff on requirements imposed by the grantor and the Federal government, and requirements associated with maintaining and disposing of institution and grant-specific records. Project Directors should be required to attend grant specific training. Institution-wide training on records management would assist Columbia State with managing compliance with Federal, State, and TBR records requirements.	Grants Officer	30-Jun-17		0	7-Jun-17	3-Oct-17	Action Completed
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	31-Aug-17	1	4-Aug-17		Action Completed
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 include in the DRP.	AVP ITS	30-Sep-14	31-Dec-17	4	4-Dec-14	26-Sep-17	In Progress
ChSCC	31-Jul-14	IT Disaster Recovery Plan 2 of 7: As a departmental joint project, evaluate the effect of a disaster on departmental servers and complete departmental DRP's.	AVP ITS	31-Mar-15	31-Dec-17	4	4-Dec-14	26-Sep-17	In Progress
ChSCC	31-Jul-14	IT Disaster Recovery Plan 3 of 7: Complete the service level agreements with ChSCC departments for each application and/or the department as a whole.	AVP ITS	31-Mar-15	31-Dec-17	4	4-Dec-14	26-Sep-17	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-Sep-14	31-Dec-17	3	4-Dec-14	26-Sep-17	In Progress
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	31-Aug-16	30-Jun-17	1	31-Jan-17	31-Aug-17	In Progress
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	31-Dec-17	2	5-May-17	12-Oct-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	31-Dec-17	2	11-May-17	13-Oct-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	31-Dec-17	3	5-May-17	12-Oct-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	31-Dec-17	2	26-Jul-17	22-Sep-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	31-Dec-17	2	26-Jul-17	22-Sep-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	31-Dec-17	2	26-Jul-17	22-Aug-17	In Progress
CISCC	21-Jun-17	The Emergency Management Team review the plan and make the necessary changes to as required by TBR Guideline B-100.		31-Dec-17		0	18-Aug-17		In Progress
CoSCC	19-Feb-16	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	1-Apr-16	1-May-17	2	9-Sep-16	19-Jul-17	In Progress
CoSCC	20-May-16	Workforce development could improve reporting accuracy by strengthening segregation of duties, and ensuring data is independently reviewed and reconciled.	Executive Director, Workforce Development	1-Jul-16	30-Jun-17	2	30-Aug-16	13-Jun-17	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	31-Dec-17	1	30-Mar-17		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	24-Oct-14	31-Dec-17	2	30-Mar-17		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		2	24-Apr-17	21-Sep-17	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		0	24-Apr-17	11-Sep-17	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		0	24-Apr-17	11-Sep-17	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		0	24-Apr-17	11-Sep-17	In Progress

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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		0	24-Apr-17		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		0	24-Apr-17		In Progress
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	31-Aug-17	1	30-Jun-17		In Progress
STCC	5-May-15	STCC-Tuition Statements Finding 1 of 1: Incorrect IRS Form 1098-T's, tuition statements, were issued for the calendar year ended December 31, 2012, because early registration was not included in the reporting period.	Department of Finance	30-Oct-15		0	30-Jun-17		In Progress
STCC	28-Oct-15	Access and Diversity The Finance department should improve internal controls and procedures over the Access and Diversity reports. A. Access and Diversity funds should be recorded in three cost centers in the amount allocated to those categories by TBR OESI; Scholarships and Fellowships, Student Recruitment and Retention and Faculty/Staff Recruitment and Retention. The college has continued to use cost centers for categories of funds which are not a part of Access and Diversity. B. The quarterly Report should agree with Banner. The amounts reported to TBR OESI as match and carryover funds for the Fiscal Year ended June 30, 2014 and June 30, 2015 did not agree with Banner and should be corrected and resubmitted. Exhibits 1 and 2 in this report agree with the amounts recorded in Banner. C. Carryover funds should be recalculated and Fund Balances should be adjusted to recognize the correct amounts in Access and Diversity funds. Since the inception of Access and Diversity programs, the revenue was posted to incorrect cost centers. D. The Ambassador process for paying students should be reviewed with the Human Resources and Finance department to determine if payments should be processed through payroll rather than accounts payable.	Executive Director, Special Academic Programs	29-Apr-16	30-Aug-17	1	30-Jun-17		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	31-Aug-17	1	30-Jun-17		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	31-Aug-17	1	30-Jun-17		In Progress
ChSCC	21-Apr-17	ChSCC Sensitive Equipment 1 of 7: ChSCC Sensitive Equipment policy 05:12:01 should be updated to note the current responsible area for the Sensitive Equipment inventory and the process for the coordination of efforts between Technology and the Business Office especially in relation to donated equipment.	VP of Technology	31-Dec-17		0			Not Yet Due
ChSCC	21-Apr-17	ChSCC Sensitive Equipment 3 of 7: Surplus should be updated to accurately describe the process and identify the responsible Technology department. Finalization of the document should include documenting review and approval by appropriate Technology management.	VP of Technology/ Director of Educational Technology	31-Dec-17		0			Not Yet Due
ChSCC	21-Apr-17	ChSCC Sensitive Equipment 2 of 7: Written procedures for Receiving Technology Hardware Purchases and Technology Hardware Surplus should be updated to accurately describe the process and identify the responsible Technology department. Finalization of the document should include documenting review and approval by appropriate Technology management	VP of Technology/ Director of Educational Technology	31-Dec-17		0			Not Yet Due

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ChSCC	21-Apr-17	ChSCC Sensitive Equipment 5 of 7: Management should verify that all divisions have sensitive equipment tracking processes, a current inventory listing, and an assigned coordinator. This coordinator will work with Educational Technology when any adjustments are made to the division's sensitive equipment inventory.	VP of Technology/ Director of Educational Technology	31-Dec-17		0			Not Yet Due
ChSCC	21-Apr-17	ChSCC Sensitive Equipment 4 of 7: The KACE system should be used as an inventory tool. The KACE data should be compared to sensitive inventory listing on a periodic basis to identify equipment location discrepancies.	VP of Technology/Director of Educational Technology	31-Dec-17		0			Not Yet Due
ChSCC	21-Apr-17	ChSCC Sensitive Equipment 6 of 7: In-service and Surplused sensitive equipment inventories should be maintained separately. Additionally, Tennessee College of Applied Technology - Chattanooga items should be listed separately from the remainder of college.	VP of Technology/ Director of Educational Technology	31-Dec-17		0			Not Yet Due
ChSCC	21-Apr-17	ChSCC Sensitive Equipment 7 of 7: Surplus documentation procedures should be developed to ensure accurate equipment final resolution documentation and timely removal from in-service. Documentation should include the date of surplus and final resolution such as reason for being destroyed or released to warehouse for auction consideration by the Business Office. Documentation of this process should include a time-frame requirements, completion sign-offs, and timely management review to ensure the process is completed in a timely manner.	VP of Technology/Director of Educational Technology	31-Dec-17		0			Not Yet Due
DSCC	11-Jan-17	DSCC-Building Security and Key Controls-Observation 1 of 3 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.	VP for Finance and Administration Director of Physical Plant	31-Jul-17	24-May-17	1			Not Yet Due
DSCC	11-Jan-17	DSCC-Building Security and Key Controls- Observation 2 of 3 As door locks, both interior and exterior, are updated as prescribed by the current DB70 Capital Project, a review of the need for access to these areas should be performed prior to reissuing the corresponding keys. Only personnel with a definite and consistent need to these areas should be granted master key access. A review of all employees in possession of master keys is needed to determine the necessity of those issued keys.	VP for Finance and Administration Director of Physical Plant Assistant Director of Physical Plant	31-May-17	24-May-17	1			Not Yet Due
DSCC	30-Jun-17	An IT Disaster Recovery policy that shows the purpose, objectives, an outline of the development and approval process of the IT Disaster Recovery Plan, and any other pertinent issues relating to IT Disaster Recovery should be developed. The most current IT Disaster Recovery Plan should be an attachment to this policy.	Vice President for Technology	30-Nov-17		0		17-Aug-17	Not Yet Due
DSCC	30-Jun-17	The current IT Disaster Recovery Plan developed in January 2017 needs to be reviewed, updated, approved and reissued. This plan was last approved by the DSCC President in October of 2014. A newer version of the plan was updated and passed by the IT Committee in January 2017 but this version had no final approval of the DSCC President. Since the last update to this plan, the Vice President for Technology resigned and a new Vice President is now in place for this area.  A subsequent review of the IT Disaster Recovery Plan by IT Management and the Director of Internal Audit has shown the need for it to be updated once again and approved by both the IT Committee and the DSCC President.	Vice President for Technology	31-Aug-17		0		17-Aug-17	Not Yet Due

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DSCC	30-Jun-17	Critical points of failure should be further identified and addressed more clearly in the IT Disaster Recovery Plan. More network diagrams, inventories, calling trees, etc. could be used to specifically identify how systems are supposed to be organized and the exact procedures needed in various situations. The plan does identify key applications and discusses the general priorities for restoring IT systems in the event of outages, but more detail is needed in this area of the plan.	Vice President for Technology	31-Aug-17	30-Nov-17	1		17-Aug-17	Not Yet Due
DSCC	30-Jun-17	A test plan and schedule is needed for the continuous review of the IT Disaster Recovery Plan and its various components. Various system recovery tests should be performed on a rotating basis and documented. Personnel cross training is also advised in key areas.	Vice President for Technology	30-Nov-17		0		17-Aug-17	Not Yet Due
NeSCC	21-Jun-17	The department should implement policy 05:08:01 Compensatory Time for all non-exempt employees and develop procedures to ensure the policy is followed. Management should work with Human Resources to ensure their procedures comply with policy.	Chief of Police	21-Dec-17		0			Not Yet Due



TBR SWIA - Status Report on Internal Audit Recommendations- TCAT (Reports sorted by Status, Institution, Report Release Date)									
Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Revised Date Management's Actions to be Implemented	# of Changes to Date Management's Actions to be Implemented	Initial Date of Internal Audit Follow-up	Most Recent Date of Internal Audit Follow-up	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	29-Dec-17	1	10-Oct-16		In Progress
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	29-Dec-17	1	10-Oct-16		In Progress
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,	30-Jun-16	29-Dec-17	2	10-Oct-16		In Progress
McKenzie	11-Nov-14	Focused Review: Observation 3 of 3: TBR Guideline allowing flexibility in collection procedures of sending letters at 45 day intervals is not documented in the college's internal procedures.	Director	31-Dec-15	29-Dec-17	1	3-Feb-17		In Progress
Memphis	9-Jan-15	Focused Review: Observation 2 of 2: Financial Aid must receive notice or have access to the report system to ensure the return of Title IV funds are made within the required 45 days.	Director	30-Jun-15	29-Dec-17	2	1-Nov-16		In Progress
Ripley	1-Jun-16	The procedures used for collections by the school do not comply with the TBR Guideline.	Sue McBroom, Fiscal and HR Coordinator and Robbie Camara, Account Clerk II	30-Jun-16	1-Jul-16	1	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	30-Jun-16	1-Jul-16	1	7-Nov-16		In Progress
Ripley	26-May-17	Three of 10 (30%) student files tested for compliance with consumer information, including FERPA, the orientation checklists were missing or not signed by the students to document agreement in accordance with federal regulations.	Financial Aid	1-Dec-16		0	30-Jun-17		Not Yet Due

TBR SWIA - Status Report on Internal Audit Recommendations- Information Systems (Reports sorted by Status, Institution, Report Release Date)									
Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Revised Date Management's Actions to be Implemented	# of Changes to Date Management's Actions to be Implemented	Initial Date of Internal Audit Follow-up	Most Recent Date of Internal Audit Follow-up	Status
NeSCC	17-Feb-17	NeSCC ITGCR #4 - Need for cloud strategy - Document your strategy for moving data to a cloud environment. Include the type of cloud environment and how such data will be secured in the strategy.	CIO, Fred Lewis	15-Aug-17	1-Sep-17	1	18-Sep-17	18-Sep-17	Action Completed
NeSCC	17-Feb-17	NeSCC ITGCR #5 - Hardware Asset Management Inventory - Consider a better format to have an asset management inventory for IT management purposes.	CIO, Fred Lewis	15-Aug-17	1-Sep-17	1	18-Sep-17	18-Sep-17	Action Completed
NeSCC	17-Feb-17	NeSCC ITGCR # 6 - Potential for unauthorized device connection - Implement means to better prevent the attached connectivity of devices onto the college's network.		15-Aug-17	1-Sep-17	1	18-Sep-17	18-Sep-17	Action Completed
NeSCC	17-Feb-17	NeSCC ITGCR # 2 Addendum - Mobile Device Agreement / Procedure - Implement a mobile device agreement for any user who brings their own device but uses that device to access college business information.	CIO, Fred Lewis	15-Aug-17	1-Sep-17	1	18-Sep-17	18-Sep-17	Action Completed
NeSCC	17-Feb-17	NeSCC ITGCR # 11 of 18 - Improved Topology Diagram - Update the current network topology diagram to better depict the college's network, its ingress/egress points and the layered security in place at each of these points.	CIO, Fred Lewis	15-Aug-17	1-Sep-17	1	18-Sep-17	18-Sep-17	Action Completed
NeSCC	17-Feb-17	NeSCC ITGCR # 13 of 18 - Reviewing Anti-virus definition deployments - Ensure all college owned workstations are properly protected with the anti-virus solution.	CIO, Fred Lewis	15-Aug-17	1-Sep-17	1	18-Sep-17	18-Sep-17	Action Completed
NeSCC	17-Feb-17	NeSCC ITGCR #14 of 18 - PCI rule changes - Investigate the current situation versus new PCI requirements for a need to have PCI testing performed.	CIO, Fred Lewis	15-Aug-17	1-Sep-17	1	18-Sep-17	18-Sep-17	Action Completed
NeSCC	17-Feb-17	NeSCC ITGCR #15c of 18 - Password Policy Compliance - Review the current setting on the Default Domain Policy and make adjustments as need to better comply with TBR password policy.	CIO, Fred Lewis	15-Aug-17	1-Sep-17	1	18-Sep-17	18-Sep-17	Action Completed
NeSCC	17-Feb-17	NeSCC ITGCR #1 of 18 - Including awareness training in Security program - Complete the implementation of the SANS Information Security Awareness Training Program.	CIO, Fred Lewis	15-Aug-17	1-Sep-17	1	18-Sep-17	18-Sep-17	Action Completed
NeSCC	17-Feb-17	NeSCC ITGCR #16 of 18 - Server Room Security - Contact the authorized source that provides keys to the server room to identify who all has keys. If unknown parties have keys consider have the key part of the lock changed.	CIO, Fred Lewis	15-Aug-17	1-Sep-17	1	18-Sep-17	18-Sep-17	Action Completed
NeSCC	17-Feb-17	NeSCC ITGCR #17 of 18 - Alert content - Investigate whether alerts can be changed to better serve the needs of the college.	CIO, Fred Lewis	15-Aug-17	1-Sep-17	1	18-Sep-17	18-Sep-17	Action Completed
NeSCC	17-Feb-17	NeSCC ITGCR # 18 of 18 - Hard drive data preservation - Enhance and document the process to confiscation computer hard drives when such may be required for legal purposes.	CIO, Fred Lewis	15-Aug-17	1-Sep-17	1	18-Sep-17	18-Sep-17	Action Completed
ROCC	2-Mar-16	ROCC monies appear to be spent on computer devices that are possibly not being used for ROCC purposes and/or not being managed in the same manner that other computer devices are to ensure effective asset management. Consider documenting a process for how this unit will function, improve the equipment inventory to allow equipment use and life to be tracked for asset management, and consider retrieving items that are not being utilized to match the new documented program criteria.	Jim Dye, CIO	7-Oct-16	31-Aug-17	3	1-Sep-17	1-Sep-17	Action Completed
TBR	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."	CIO Tom Danford	1-Dec-14	11-Aug-17	5	11-Aug-17	11-Aug-17	Action Completed
TBR	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."	CIO - Tom Danford	1-Jun-15	11-Aug-17	5	11-Aug-17	11-Aug-17	Action Completed
TBR	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."	CIO - Tom Danford	1-Dec-14	11-Aug-17	5	11-Aug-17	11-Aug-17	Action Completed

TBR SWIA - Status Report on Internal Audit Recommendations- Information Systems (Reports sorted by Status, Institution, Report Release Date)									
Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Revised Date Management's Actions to be Implemented	# of Changes to Date Management's Actions to be Implemented	Initial Date of Internal Audit Follow-up	Most Recent Date of Internal Audit Follow-up	Status
VSCC	13-May-16	Begin documenting the annual process to review to identify and approval for updated policy changes.	Kevin Blankenship, CIO	30-Nov-16	31-Aug-17	3	19-Sep-17	19-Sep-17	Action Completed
VSCC	13-May-16	VSCC ITGCR: Define the duties associated with the positions of an ISO and the BCP Coordinator.	Kevin Blankenship, CIO	30-Nov-16	31-Aug-17	3	19-Sep-17	19-Sep-17	Action Completed
VSCC	13-May-16	VSCC ITGCR: Cloud strategy Document your strategy for moving data to the cloud that includes the type of cloud environment needed and data security requirements.	Kevin Blankenship, CIO	30-Nov-16	31-Aug-17	4	19-Sep-17	19-Sep-17	Action Completed
VSCC	13-May-16	VSCC ITGCR: Chain of custody procedure Enhance and document the process to confiscation computer hard drives when such may be required for legal purposes	Kevin Blankenship, CIO	30-Nov-16	31-Aug-17	3	19-Sep-17	19-Sep-17	Action Completed
ChSCC	12-Apr-16	ChSCC ITGCR: Need for BCP Enhance the college-wide Business Continuity Plan to ensure planning for and documentation of: a. A business impact analysis that identifies the impact of disasters on the ability to educate students, so 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 can be developed. 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	AVP/CIO, Greg Jackson	3-Oct-16	30-Dec-17	2	14-Jul-17		In Progress
ChSCC	12-Apr-16	ChSCC ITGCR: Logging deficiency #2 Review and update the current information security alerts from vendor products to better serve the college's needs.	AVP/CIO, Greg Jackson	3-Oct-16	30-Oct-17	4	28-Jun-17		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	1-Dec-15	30-Dec-17	3	14-Jul-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	1-Dec-15	30-Dec-17	3	14-Jul-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	31-Jan-16	30-Dec-17	3	14-Jul-17		In Progress

TBR SWIA - Status Report on Internal Audit Recommendations- Information Systems (Reports sorted by Status, Institution, Report Release Date)									
Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Revised Date Management's Actions to be Implemented	# of Changes to Date Management's Actions to be Implemented	Initial Date of Internal Audit Follow-up	Most Recent Date of Internal Audit Follow-up	Status
CoSCC	24-Jul-15	CoSCC - IT GCR - Observation 7 of 16: 7. Amend the existing Disaster Recovery Plan to reflect needed changes to information technology recovery requirements for compliance with business requirements stated in the Business Continuity Plan.	Emily Siciensky - Associate VP for IT	31-Jan-16	30-Dec-17	3	14-Jul-17		In Progress
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	1-Apr-16	30-Dec-17	3	14-Jul-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	31-Mar-15	30-Dec-17	3	14-Jul-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	31-Mar-15	30-Dec-17	3	14-Jul-17		In Progress
MSCC	15-Apr-16	MSCC IT GCR: Need for Business Continuity Plan and Disaster Recovery Plan 1. Enhance and implement a comprehensive university-wide BCP that identifies business recovery strategies, business resumption processes and business recovery requirements for the entire university. Also include possible adjustments in backup assignments in the event of a pandemic sickness crisis. 2. Implement a plan to test the BCP periodically and document the results of such testing. 3. Revamp the IT Disaster Recovery section of the BCP for changes needed to meet business requirements	Cindy Logan, CIO	14-Oct-16	30-Dec-17	2	14-Jul-17		In Progress
NaSCC	15-Aug-16	NaSCC ITGCR # 10 - Improved Topology Diagram - Update the current network topology diagram to better depict the college's network, its ingress/egress points and the layered security in place at each of these points	CIO, Paul Kaminsky	15-Feb-17	27-Oct-17	3	25-Aug-17		In Progress
NeSCC	17-Feb-17	NeSCC ITGCR # 1 - Information Security Policy - Develop the Information Security Program Policies.	CIO, Fred Lewis	15-Aug-17	3-Nov-17	1	18-Sep-17		In Progress

TBR SWIA - Status Report on Internal Audit Recommendations- Information Systems (Reports sorted by Status, Institution, Report Release Date)									
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NeSCC	17-Feb-17	NeSCC ITGCR #2 - IT Procedures - Develop the following procedures: o Vendor Management Procedure o Change Management Procedure o Network Administration Procedure o Change Logging and Monitoring Procedure o Incident Response Plan	CIO, Fred Lewis	15-Aug-17	29-Dec-17	1	18-Sep-17		In Progress
NeSCC	17-Feb-17	NeSCC ITGCR # 3 Responsibilities of the ISO and BCP Coordinator assignments - Define the responsibilities for the assigned ISO and BCP Coordinator.	CIO, Fred Lewis	15-Aug-17	3-Nov-17	1	18-Sep-17		In Progress
NeSCC	17-Feb-17	NeSCC ITGCR # 7 - Encryption of mobile devices - Encrypt hard drives of college owned mobile devices for better security and reduce the impact of data loss if the device is lost or stolen.	CIO, Fred Lewis	15-Aug-17	3-Nov-17	1	18-Sep-17		In Progress
NeSCC	17-Feb-17	NeSCC ITGCR # 8 of 18 - Admin Privileges on an assigned machine - Consider reducing the number of persons with administrative rights on their assigned devices to only those with a justified business need. Also eliminate the ability of users to download their own unauthorized software products.	Fred Lewis, CIO	15-Aug-17	3-Nov-17	1	18-Sep-17		In Progress
NeSCC	17-Feb-17	NeSCC ITGCR # 9 - Help Desk tickets - Establish means so help desk tickets are re-justified for their need of tickets over 90 days old to remain open		15-Aug-17	3-Nov-17	1	18-Sep-17		In Progress
NeSCC	17-Feb-17	NeSCC ITGCR # 10 - Business Continuity - 1) Enhance and implement a comprehensive university-wide BCP that identifies business recovery strategies, business resumption processes and business recovery requirements for the entire university. Also include possible adjustments in backup assignments in the event of a pandemic sickness crisis. 2) Implement a plan to test the BCP periodically and document the results of such testing. 3) Revamp the CSD Disaster Recovery section of the BCP for changes needed to meet business requirements.	CIO, Fred Lewis	1-May-17	30-Dec-17	2	14-Jul-17		In Progress
NeSCC	17-Feb-17	NeSCC ITGCR #12 of 18 - Web filtering and outbound email scanning - Enhance web filtering to block access to web-sites with malicious code, pornography and gambling. Also, implement outbound email scanning to check for possible unauthorized dissemination of PII.	CIO, Fred Lewis	15-Aug-17	29-Dec-17	1	18-Sep-17		In Progress
NeSCC	17-Feb-17	NeSCC ITGCR 15a of 18 - Process to set system access rights - Adjust the process used to initiate changes in user access privileges to ensure full coverage of all personnel types.	CIO, Fred Lewis	15-Aug-17	3-Nov-17	1	18-Sep-17		In Progress
NeSCC	17-Feb-17	NeSCC ITGCR #15b of 18 - Rejustification of system access rights - Implement a process for owners to annually, or some other chosen timeframe re-justify user access to the data in their designated overview.	CIO, Fred Lewis	15-Aug-17	3-Nov-17	1	18-Sep-17		In Progress
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 - Jerry Bryan ... retired	31-Mar-15	30-Dec-17	4	14-Jul-17		In Progress
ROCC	2-Mar-16	Implement a comprehensive business-wide BCP that identifies business recovery strategies, business resumption processes and business recovery requirements for the entire office.	Jim Dye, Director of Technology	7-Oct-16	30-Dec-17	2	14-Jul-17		In Progress
ROCC	2-Mar-16	Revamp the IT Disaster Recovery section of the BCP for changes needed to meet business requirements	Jim Dye, Director of Technology.	7-Oct-16	30-Dec-17	2	14-Jul-17		In Progress
ROCC	2-Mar-16	Implement a plan to test the BCP and IT DRP periodically and document the results of such testing	Jim Dye, Director of Technology	30-Sep-16	30-Dec-17	2	14-Jul-17		In Progress

TBR SWIA - Status Report on Internal Audit Recommendations- Information Systems (Reports sorted by Status, Institution, Report Release Date)									
Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Revised Date Management's Actions to be Implemented	# of Changes to Date Management's Actions to be Implemented	Initial Date of Internal Audit Follow-up	Most Recent Date of Internal Audit Follow-up	Status
RSCC	17-Apr-15	IT General Controls Review: Recommendation 9 of 15: Develop a Business Continuity Plan that will ensure planning for and documentation of: a) The business side of the plan, including business recovery requirements and objectives as well as the assigned roles and responsibilities of the Plan Coordinator who will maintain the plan and prepare personnel in advance of a disaster or other event requiring its use. b) Possible secondary and tertiary assignments for persons in the event personnel are not available at the time of a disaster. c) A test plan and documentation of periodic testing conducted to ensure the plan's effectiveness for recovery.	CIO - Tim Carroll	31-Jul-15	30-Dec-17	4	14-Jul-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	31-Jul-15	30-Dec-17	4	14-Jul-17		In Progress
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	4-Jan-16	30-Dec-17	3	14-Jul-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	4-Jan-16	30-Dec-17	3	14-Jul-17		In Progress
VSCC	13-May-16	VSCC ITGCR: Develop comprehensive information technology procedures for vendor management, network administration, logging and monitoring, and incident response.	Kevin Blankenship, CIO	30-Nov-16	29-Dec-17	4	19-Sep-17		In Progress
VSCC	13-May-16	Enhance and implement a comprehensive university-wide BCP that identifies business recovery strategies, business resumption processes and business recovery requirements for the entire university. Also include possible adjustments in backup assignments in the event of a pandemic sickness crisis.	Kevin Blankenship, CIO	30-Nov-16	30-Dec-17	2	14-Jul-17		In Progress
VSCC	13-May-16	VSCC ITGCR: Adjust IT DRP with BCP input Revamp the IT Disaster Recovery section of the BCP for changes needed to meet business requirements.	Kevin Blankenship, CIO	30-Nov-16	30-Dec-17	2	14-Jul-17		In Progress
VSCC	13-May-16	VSCC ITGCR: Test Plan for BCP/IT DRP Implement a plan to test the BCP periodically and document the results of such testing.	Kevin Blankenship, CIO	30-Nov-16	30-Dec-17	3	14-Jul-17		In Progress

TBR SWIA - Status Report on Internal Audit Recommendations- Information Systems (Reports sorted by Status, Institution, Report Release Date)									
Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Revised Date Management's Actions to be Implemented	# of Changes to Date Management's Actions to be Implemented	Initial Date of Internal Audit Follow-up	Most Recent Date of Internal Audit Follow-up	Status
WSCC	2-Mar-16	WSCC ITGCR: Enhance BCP Enhance the college-wide Business Continuity Plan to ensure planning for and documentation of a business impact analysis that identifies the impact of disasters on the ability to educate students, so 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 can be developed.	CIO, Joe Sargent	30-Sep-16	30-Dec-17	2	14-Jul-17		In Progress
WSCC	2-Mar-16	WSCC ITGCR: DRP revision for BCP 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, Joe Sargent	30-Sep-16	30-Dec-17	2	14-Jul-17		In Progress
WSCC	2-Mar-16	WSCC ITGCR: Testing Plan for BCP 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.	CIO, Joe Sargent	30-Sep-16	30-Dec-17	2	14-Jul-17		In Progress

TBR SWIA - Status Report on Internal Audit Recommendations- TFLI (Reports sorted by Status, Institution, Report Release Date)									
Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Revised Date Management's Actions to be Implemented	# of Changes to Date Management's Actions to be Implemented	Initial Date of Internal Audit Follow-up	Most Recent Date of Internal Audit Follow-up	Status
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	31-May-14	31-Jul-17	2	1-Jun-16	30-Jun-17	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	1-Dec-17	1	5-Jan-16	30-Jun-17	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	30-Sep-17	1	31-Aug-15	30-Jun-17	In Progress



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BOARD TRANSMITTAL

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MEETING: Committee on Audit

SUBJECT: Comptroller's Office and Internal Audit Reports

DATE: November 21, 2017

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S  
RECOMMENDATION: Accept Report

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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 community college and the system office, typically every other year. A description of the auditing standards followed by the Comptroller's Office and the types of findings that may be reported follow this transmittal. The Comptroller's Office also conducts performance audits of the Tennessee Board of Regents operations, as needed.

The Committee will review audit reports received during the quarter; a summary of these reports is included beginning on page 19.

FINANCIAL AND COMPLIANCE AUDITS – NO FINDINGS

— None

FINANCIAL AND COMPLIANCE AUDITS – FINDINGS

Dyersburg State Community College

— FYE June 30, 2016

Chattanooga State Community College

— FYE June 30, 2016, and June 30, 2015

The Audit Committee will receive executive summaries for the internal audit reports issued from July 1, 2017 to September 30, 2017. Below is a listing of the internal audit and investigation reports completed during the reporting period, grouped by type of review. Highlights from these reports were reviewed in agenda item I.a.

## **Internal Audit and Investigation Reports for the Reporting Period**

### **Internal Audit Reports for Informational Purposes- Marketing/Communications**

CISCC	Marketing/Communications Department Equipment Review	Page 23
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### **Internal Audit Reports for Informational Purposes- Financial Management**

PSCC	Accounts Receivable	Page 25
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### **Internal Audit Reports for Informational Purposes- Human Resources**

ChSCC	Human Resources	Page 27
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### **Internal Audit Investigations for Informational Purposes**

ChSCC	Special Review of a Continuing Education Program	Page 30
ChSCC	Special Review of the Use of Stipends	Page 31
MSCC	Women's Basketball	Page 32
NeSCC	Special Review of Allegations Regarding Administration	Page 34
STCC	Employee Sleeping on Job	Page 35
WSCC	Student Financial Aid Complaint	Page 36

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

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

**Types of Findings**

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

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

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

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

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

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

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

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

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

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

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

**Tennessee Board of Regents**  
**Audit Committee**  
**November 21, 2017**  
*Review of Comptroller's Office Audit Reports*

***Financial and Compliance Audits—Findings Reported***

<b>Institution</b>	<b>For the Year Ended</b>	<b>Auditor's Opinion on Financial Statements</b>	<b>Report on Internal Control</b>	<b>Report on Compliance</b>	<b>Findings</b>
Dyersburg State Community College	June 30, 2016	Unmodified Opinion	One internal control findings identified as a significant deficiency	No instances of noncompliance required to be reported	1
<p><b>Finding 1 – Foundation bank reconciliations should be performed completely and timely</b>  Dyersburg State Community College (DSCC) business office personnel did not prepare and review bank reconciliations timely for the foundation. We reviewed 38 bank reconciliations prepared for 3 bank accounts. Of those 38 bank reconciliations, 18 (47%) were not prepared and approved within 30 calendar days and one (3%) was not signed or dated by a reviewer; therefore, we could not determine the timeliness of the completion of the bank statement process. The number of days for these reconciliations to be completed for these months ranged from 33 (3 days late) to 101 (71 days late). On average, the reconciliations were completed 57 calendar days after month's end.</p> <p><b>Management's Comment</b> – Management concurs. The DSCC Bank Account Reconciliation Policy 05:01:02:01 will be updated to reflect the best business practice of completing bank reconciliations within 30 calendar days after month's end. DSCC intends to complete the bank reconciliations for the foundation within 30 calendar days after month's end from June 2017 forward.</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>					

**Tennessee Board of Regents**  
**Audit Committee**  
**November 21, 2017**  
*Review of Comptroller's Office Audit Reports*

<b>Institution</b>	<b>For the Year Ended</b>	<b>Auditor's Opinion on Financial Statements</b>	<b>Report on Internal Control</b>	<b>Report on Compliance</b>	<b>Findings</b>
Chattanooga State Community College	June 30, 2016 and June 30, 2015	Unmodified Opinion	No internal control findings identified as material weaknesses or significant deficiencies	No instances of noncompliance required to be reported	1
<p><b>Finding 1 – The timesheets of Federal Work-Study students were not properly monitored</b>  During the year ended June 30, 2016, supervisors of Federal Work-Study Program students did not properly monitor student hours to ensure that students were not paid for working during class time. In addition, inadequate monitoring led to other errors, including duplicate payments for reported time. Our test of a sample of \$24,934.50 from a total population of \$158,533.88 resulted in total questioned costs of \$1,603.57.</p> <p><b>Management's Comment</b> – We concur with this audit finding. In reference to duplicate time entries and incorrect pay periods, the college is moving to allow students to log their hours worked online in Self-Service banner. With the entry of time online, controls are built in to prevent any duplicate hours from being entered and therefore paid. This process should be in place by December 31, 2017. In reference to time being worked during student workers' class time, the Federal Work-Study (FWS) Coordinator has been conducting monthly audits of each department utilizing FWS student workers. A new Exception Request Form has been developed and will be available starting Fall Semester 2017. Supervisors and students will be trained on how to process the form. The form will be available to student workers in the student portal and required to document any exceptions to the prohibition of working during scheduled class times. Student workers will be required to note the reason(s) for the exception(s) and route the form to the appropriate instructor(s) for their electronic signature. The form will then be routed to the supervisor for their electronic signature, and then sent to the Financial Aid Office for review. This form will be filed electronically with the student worker record. As training is enhanced and time reporting improves, we hope to scale the audit process back to quarterly or by semester, rather than monthly.</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>					

**Tennessee Board of Regents  
Audit Committee  
November 21, 2017**

***Internal Audit Reports  
Marketing/Communications***

**Cleveland State Community College**  
**Marketing/Communications Department Review**  
**July 2017**  
**Executive Summary**

<b>Title of Key Staff Person:</b> Assistant to the President for Community Relations and Special Programs	<b>Auditor:</b> Alvin Bishop
<b>Introduction:</b> The Assistant Vice President for Community Relations and Special Programs, was assigned supervision of the Communication/Marketing Department in July 2017. Internal Audit was asked to conduct a review of the equipment assigned to the department and its employees to ensure it was properly recorded. Marketing and Communications handles public relations information that is provided to the public.	
<b>Objectives:</b> <ul style="list-style-type: none"><li>• To ensure that all equipment assigned to the department is present.</li><li>• To determine that controls are adequate to safeguard equipment.</li></ul>	
<b>Conclusion:</b> All items that are recorded as sensitive items were properly accounted for within the department and no items were observed that were not recorded on the sensitive items list. Internal controls appear adequate to safeguard equipment.	

**Tennessee Board of Regents  
Audit Committee  
November 21, 2017**

***Internal Audit Reports  
Financial Management***



**Pellissippi State Community College  
Accounts Receivable  
Spring Semester 2017  
Executive Summary**

<b>Key Staff Personnel</b>	Mandy Bentz, Bursar	<b>Internal Auditor</b>	Suzanne Walker, Director of Internal Audit
<b>Introduction</b>	<p>An internal audit of Pellissippi State Community College's (PSCC's) Accounts Receivable (AR) processes for Spring Semester 2017 was conducted by the PSCC Internal Audit Department. Accounts receivable is defined as money owed in exchange for goods or services delivered or used, but not yet paid for.</p> <p>As of February 28, 2017, PSCC's Accounts Receivable totaled \$3,068,170.43. PSCC student AR comprised \$2,782,722.37 (90.70%) of the total. The remainder consisted of non-student AR of \$285,448.06 (9.30%).</p>		
<b>Objectives</b>	<p>The objectives of the audit were to determine whether:</p> <ul style="list-style-type: none"> <li>• Management has defined procedures and adequate internal controls to manage all aspects of the Accounts Receivable function.</li> <li>• The AR billing process provides reasonable assurance of valid receivable balances.</li> <li>• The collections and write-off process ensures proper assessment and collectability of funds due to the college.</li> </ul>		
<b>Conclusion</b>	<p>The Accounts Receivable function has adequate internal controls and timely, consistent processes which provide reasonable assurance of the accuracy and collectability of receivable accounts.</p>		

**Tennessee Board of Regents  
Audit Committee  
November 21, 2017**

***Internal Audit Reports  
Human Resources***

**Chattanooga State Community College**  
**Audit of Human Resources – Page 1 of 2**  
**July 1, 2106 through March 31, 2017**  
**Executive Summary**

<b>Key Staff Personnel</b>	Brian Evans, Executive Director Human Resources	<b>Internal Auditor</b>	Kimberly Clingan Director, Internal Audit
<b>Introduction</b>	An internal audit of the Chattanooga State Community College (ChSCC) Human Resources for the period July 1, 2016 through March 31, 2017 was conducted by the ChSCC Internal Audit Department. The Human Resources Department is responsible for the coordination of hiring, termination, and maintenance of the ChSCC workforce. Additional department responsibilities include management of employee grievances and complaints.		
<b>Objectives</b>	The objectives of the audit were to assess the design and effectiveness of the internal controls in place over the Human Resources Department and the Department's compliance with certain laws, rules and other ChSCC and Tennessee Board of Regents (TBR) policies and procedures.		
<b>Conclusion</b>	ChSCC's Human Resources policies are designed to perform departmental functions in accordance with laws, rules, and other ChSCC and TBR policies. However, due to various issues in communication, execution of transactions, and campus relationship building the Human Resources lacks the confidence of some members of the campus community to provide reliable employment services. The Human Resources Executive Director has made staff and process changes over the last year in efforts to strengthen the department. A newsletter was also implemented in April 2017 implemented to improve campus communication. Internal Audit has made ten recommendations relating to processes and procedures, compliance, and campus engagement to improve the efficiency, effectiveness, and perception of Human Resources.		
<b>Recommendations</b>	<p>Based on audit procedures performed, Internal Audit recommends:</p> <p><u>Processes and Procedures</u></p> <ul style="list-style-type: none"> <li>• Written departmental procedures should be completed.</li> <li>• Human Resources should complete PAF's for actions affecting personnel.</li> <li>• All potential employees as appropriate by type should complete an application and the on-boarding process.</li> <li>• Human Resources, Payroll, Academic Affairs, and Technology should form a task force to develop centralized electronic document storage.</li> </ul> <p><u>Compliance</u></p> <ul style="list-style-type: none"> <li>• The Search Committee and Hiring Handbook should be followed.</li> <li>• Deviations from the Search Committee and Hiring handbook should be documented in writing.</li> <li>• Management should ensure that college supervisors comply with ChSCC policy 06:81:00 to annually evaluate employees.</li> </ul> <p><u>Campus Engagement</u></p> <ul style="list-style-type: none"> <li>• Human Resources should consider developing supervisor training.</li> <li>• Hiring Managers be provided the Search Committee and Hiring Handbook.</li> <li>• Human Resources should develop avenues of communication with the campus to ensure deployment of consistent guidance and build campus relationships.</li> </ul>		

**Chattanooga State Community College**  
**Audit of Human Resources – Page 2 of 2**  
**July 1, 2106 through March 31, 2017**  
**Executive Summary**

<b>Management Response</b>	<p>Management has reviewed the recommendations and will take the following actions to improve Human Resources processes and interactions. All management actions will be effective immediately, unless otherwise noted.</p> <p><u>Processes and Procedures</u></p> <ul style="list-style-type: none"> <li>• Human Resources will have each unit specialist document the policies and procedures for their respective processes by December 31, 2017.</li> <li>• PAF's will be required for all personnel actions, especially those requiring salary adjustments except for global changes.</li> <li>• All potential employees shall complete an application and the on-boarding process through the Office of Human Resources. Coordination between other divisions to ensure completion of these processes through Human Resources will be developed by August 31, 2017.</li> <li>• A BDMS Taskforce will be formed to explore development of centralized employment document storage to eliminate duplication of electronic storage with completion of any identified action by December 31, 2017.</li> </ul> <p><u>Compliance</u></p> <ul style="list-style-type: none"> <li>• The Search Committee and Hiring Handbook will be revised by August 31, 2017.</li> <li>• Deviations from the Search Committee and Hiring Handbook will be documented with appropriate management approvals.</li> <li>• Management has sent reminders to supervisors concerning completion of annual evaluations.</li> </ul> <p><u>Campus Engagement</u></p> <ul style="list-style-type: none"> <li>• Management will explore the development supervisor training utilizing on campus resources where possible and implement these strategies by September 30, 2017. Training opportunities requiring funding will be presented to the President and the Executive Vice-President of Business and Finance during the October 2017 budget revision cycle.</li> <li>• Human Resources will develop mandatory search committee orientation to be completed annually for all participants in the screening and hiring process by September 30, 2017.</li> <li>• Human Resources will explore other avenues to improve and increase human resources communication, effectiveness and efficiencies and make appropriate communication changes.</li> </ul>
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**Tennessee Board of Regents  
Audit Committee  
November 21, 2017**

***Internal Audit Reports  
Investigations***

**Chattanooga State Community College**  
**Special Review of a Continuing Education Program**  
**August 24, 2017**  
**Executive Summary**

<b>Key Staff Person:</b> Previous Program Director	<b>Auditor:</b> Investigative Auditor, System-wide Internal Audit
<b>Introduction</b> <p>A decision was made to review the Build Your Own Biz (BYOBiz) continuing education program after finding activity when consensus seemed to be the project was defunct. The review was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i>, issued by the Institute of Internal Auditors.</p>	
<b>Objective</b> <p>The purpose of this review was to determine in what capacity the BYOBiz program existed and evaluate associated costs and revenue.</p>	
<b>Scope Limitation</b> <p>At the project's conception in fiscal year 2005-2006, budgeting consisted of one continuing education account, 403003, the Center for Business Success. Information obtained from the college disclosed the account was merged with Corporate Services account 403002 at some point prior to fiscal year 2010.</p>	
<b>Details of the Review</b> <p>The projected deficit for year one was \$378,693 and the deficit for year two, \$411,593. Documentation provided for actual costs by the beginning of fiscal year 2007 did not enumerate costs for the BYOBiz program after the first few months; however, the program director stated that the 403003 program was not moved to 403002 until after FY 2009. Spreadsheets provided were incomplete, making it impossible to determine the actual costs of developing and initiating the program.</p> <p>Documentation of revenue, the \$15 per module sold, was incomplete and sketchy. It appeared that there were 66 registrations for BYOBiz online courses for fiscal years 2012 through 2015. When additional revenue information was requested, the program director provided a list of only 16 registrants for the period February 2012 through August 2015 and copies of receipts for the fees.</p>	
<b>Results and Recommendation</b> <p>There was insufficient information available to evaluate Chattanooga State's Build Your Own Biz program. We did determine the program was in existence at the time of the review although college administration was unaware of it. They have since closed the program and web site, and no longer make the modules available for purchasing. No further recommendations are noted and a response from management is not necessary.</p>	

**Chattanooga State Community College**  
**Special Review of the Use of Stipends**  
**August 24, 2017**  
**Executive Summary**

**Background**

System-wide Internal Audit (SWIA) of the Tennessee Board of Regents (TBR) received an allegation that Chattanooga State employees were receiving stipends in addition to salary for their normal duties within their normal work hours.

**Scope and Objectives**

Stipends issued by Chattanooga State for fiscal years 2012 through 2015 exceeded \$2.38 million, and consisted of over 700 individual contracts. We reviewed fiscal year 2015 documentation in detail, comparing salary plus stipends to compensation and other data of the thirteen community colleges. We also reviewed fiscal year 2014 documentation for the specific employees named in the allegation who did not receive stipends in fiscal year 2015.

The primary objectives of this review were to determine if the allegation was substantiated, the extent of any violation of college or TBR policy, and any apparent deficiency of internal controls.

**Details of the Review**

Issues noted in the review of stipend contracts consist of the following:

- Three vice presidents received stipends for which the contracts did not enumerate the additional duties or responsibilities. The stipends of the two vice presidents were incorporated into their current salaries without documented approval by TBR, in violation of TBR Personnel Guideline P-043. The approvals were eventually documented in October 2015.
- Three employees received stipends with contracts listing duties similar to the positions they held.
- One director had a stipend for performing duties of the director's position. She received six different stipends for fiscal year 2015. One of the stipends was to "revitalize" the same course that she received a stipend to revitalize the preceding year.
- An employee designated as a media representative has been receiving a \$4,921 stipend every year since at least July 2011 for coordinator and management duties of the college radio station.

**Results and Recommendation**

The allegation was found unsubstantiated. Two of the three employees named in the allegation received stipends in fiscal year 2014 designated for course development when their position descriptions listed course development as one of their duties; however, there were extenuating circumstances for a course development that required additional hours. In essence, these were exempt employees earning overtime. The third employee did not receive additional compensation in fiscal year 2014.

Chattanooga State management should be cognizant of compensation policies and guidelines that mandate the use of stipends as *temporary compensation for additional duties or responsibilities*, and refrain from using them as a means of increasing salary. Additional compensation for vice presidents and other direct reports to the president of the college should be submitted to TBR for approval prior to being awarded.

**Conclusion**

The stipend use at Chattanooga State was addressed by Dr. Tydings during her tenure and is no longer an issue. A response from management is not required.

**Motlow State Community College**  
**Women's Basketball Investigation- Page 1 of 2**  
**September 12, 2017**  
**Executive Summary**

<b>Department: Athletics – Women's Basketball</b>	<b>Auditor: Tammy Wiseman</b>
<p><b>Introduction:</b></p> <p>An investigative review was conducted by Internal Audit to determine the validity of concerns expressed by student-athletes and parents of the head coach's handling of 1) housing and rent; 2) athletic scholarships and other aid; 3) meal allowances; 4) injuries; and 5) a requirement for non-disclosure about the program. Additional issues discovered during the course of the investigation included 6) academic ineligibility and 7) the head coach's use of a donated courtesy vehicle and college-issued gas credit card. When the complaints were received, the coach transferred from his coaching position to a staff position, and subsequently resigned during the investigation.</p>	
<p><b>Objectives:</b></p> <p>The objectives were to investigate the validity of the issues expressed by the parents and student-athletes, determine the extent of any violations of MSCC, the Tennessee Board of Regents (TBR), the Tennessee Community College Athletic Association (TCCAA), or the National Junior College Athletic Association (NJCAA) policies, and evaluate the adequacy of practices and internal controls over the Women's Basketball program at MSCC.</p>	
<p><b>Results of the Review:</b></p> <p><u>Issue 1:</u> The head coach acted as a representative of MSCC in arranging and managing the housing for the student-athletes of the Women's Basketball program. There were no leases in place for the three rental homes occupied by the student-athletes. The head coach collected rent payments from the student-athletes and submitted them to the landlord. The parents and student-athletes stated that although the head coach was asked for the landlord's contact information a number of times because of the issues with the properties, he did not immediately provide it.</p> <p><u>Conclusion 1:</u> The allegations were confirmed.</p> <p><u>Issue 2:</u> Parents and student-athletes expressed they felt misled by the head coach by what had been represented to them in the Letter of Intent and what they expected upon arriving at MSCC when compared to what was provided and received from the college.</p> <p><u>Conclusion 2:</u> The identified issue was verified.</p> <p><u>Issue 3:</u> Student-athletes expressed concerns about the head coach's handling of meal allowances when the team was on travel status. Specifically, the student-athletes said they did not receive meal allowances even though they were requested to sign a form stating cash had been received and some students were asked to sign the form for other students indicating cash had been received by the other students when it had not been received.</p> <p><u>Conclusion 3:</u> The identified issue was verified.</p>	



**Motlow State Community College**  
**Women's Basketball Investigation- Page 2 of 2**  
**September 12, 2017**  
**Executive Summary**

*Issue 4:* Concerns were expressed that the head coach made a student-athlete who had incurred two concussions participate in athletic activities against the advice of the trainers and a doctor.

*Conclusion 4:* The issue was partially verified.

*Issue 5:* Student-athletes expressed they felt intimidated and threatened by the head coach's request to sign a document that they would not discuss anything negative about the program outside him or they would be removed from the team.

*Conclusion 5:* The identified issue was verified.

*Issue 6:* During the course of the review, it was discovered that a number of students became academically ineligible to play after the grades posted for the Fall 2015 semester.

*Conclusion 6:* The identified issue was verified.

*Issue 7:* During the course of the investigation, it was reported that the head coach may have been using a courtesy vehicle provided by an auto dealership as a personal vehicle.

*Conclusion 7:* The identified issue could not be verified.

**Recommendations:**

1. Training of coaching staff should occur at least annually.
2. Athletic policies, procedures, handbooks, and forms should be approved.
3. Student-athletes and parents should receive clear communications.
4. Scholarships should be earmarked for specified purpose.
5. Student-athlete injuries should be reported immediately following appropriate policies and procedures.
6. All coaching staff should follow appropriate protocols regarding student-athlete injuries and medical restrictions.
7. Completion Coach duties should be clear and involve regular and ongoing review of each student-athlete's academic performance.
8. A current memorandum of understanding should be in place regarding the auto dealership provided courtesy vehicle.
9. Usage of the courtesy car provided by an auto dealership should be tracked and managed.
10. A procedure or policy should be developed for management of gas charge cards.
11. Records for personal versus business use of an employer-provided vehicle should be maintained and tax implications for personal use be reported annually.

**Northeast State Community College**  
**Special Review of Allegations Regarding Administration**  
**September 1, 2017**  
**Executive Summary**

<b>Auditee</b>	NeSCC President	<b>Auditor</b>	Linda C. Ciprich, CIA, CFE
<b>Objectives</b>	The objectives of this review were to explore the issues noted in the Faculty Senate resolution to determine with reasonable assurance that adequate internal controls and practices are in effect for the college, and to make recommendations for improvement, if necessary.		
<b>Scope</b>	The scope included applicable periods leading to this review. The review was conducted in accordance with <i>the International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests considered necessary in the circumstances.		
<b>Analysis of Issues</b>	<p>The following major concerns expressed in the vote of no confidence were substantiated:</p> <ul style="list-style-type: none"> <li>• Faculty and staff stated they observed declining reserves and budgets while administrative positions were appointed without personnel searches and at high salaries. When reserves were depleted, positions were eliminated to save money. In some instances, faculty felt the positions were vital to academic and financial well-being.</li> <li>• Concerns cited in the resolution related to a lack of information and communication. Faculty, administrators, and staff interviewed stated continuous warnings of overexpansion, overspending, and questionable priorities went unheeded, leading to unrealistic revenue projections, budget shortfalls, and an exodus of qualified personnel.</li> <li>• A lack of shared governance and transparency was exemplified in the president's decision to implement a policy requiring that iPads be obtained and used by all students, despite a lack of faculty support.</li> <li>• The college has a lease agreement for the Bristol site with a foundation board member's company. Documentation of disclosure with the foundation or the college, in compliance with the foundation's Conflict of Interest policy 1:13 and Code of Ethics, was not found. In addition, the benefits of the site do not justify the current cost of the agreement.</li> </ul>		
<b>Recommendations</b>	<p>Interim recommendations by TBR were enacted by Northeast State prior to the announcement of the president's resignation effective June 30, 2017. Additional recommendations are as follows:</p> <ul style="list-style-type: none"> <li>• Strengthen internal control by increasing accountability within the control environment, and transparency through the communication of information.</li> <li>• Seek guidance on whether current policy regarding mobile technology meets the requirements of federal regulations.</li> <li>• Seek guidance on sales tax liability for sales and rentals of iPads and accessories.</li> <li>• Review policies to ensure that conflicts of interest, or the appearance thereof, are avoided in business decisions, and request the Foundation do the same.</li> <li>• Continue efforts to renegotiate certain lease agreements to obtain more fiscally viable and sound arrangements.</li> </ul>		

**Southwest Tennessee Community College**  
**Review of Employee Sleeping on Job**  
**December 1, 2016 – May 31, 2017**  
**July 13, 2017**  
**Executive Summary**

<b>Description of Incident</b>	Internal Audit received an allegation regarding a Southwest Tennessee Community College employee sleeping in her office during regular work hours. Allegations also included the employee clocking in at the Gill Center campus, which is within one mile of her home, and eventually shows up at her primary assigned work place at the Union Campus.
<b>Objective</b>	The primary object of this review was to determine if the allegation was substantiated and to recommend improvements in procedures as needed.
<b>Scope</b>	<ul style="list-style-type: none"> <li>• Time sheets were reviewed.</li> <li>• Interview was conducted with the employee's supervisor.</li> </ul>
<b>Results</b>	<p>The employee is a custodian foreman assigned to the Union Campus, Gill Campus and Whitehaven Campus. Her primary work location is the Union Campus. She floats between the Gill Campus and the Whitehaven Campus as needed and during emergency calls. The Interim Coordinator for custodial services stated it is at the employee's discretion as to which location she clocks into each morning. Time sheets reviewed for twelve days during December 2016, showed the employee clocked in at the Gill Campus seven times. Timesheets reviewed for March 1, 2017 through May 19, 2017 revealed the employee clocked in at the Gill Campus fourteen times. The Gill Center is a small location with approximately one hundred students. The employee does not submit travel vouchers for mileage reimbursement between campuses so there was no way to review the travel time between campuses.</p> <p>Police Services was contacted in December to review security tapes on a camera located outside the employee's office door. The Assistant Police Chief reported that the camera was not working.</p>
<b>Recommendation</b>	Internal controls monitoring employee's work schedules should be improved to ensure employees are working during their assigned work schedule.
<b>Conclusion</b>	The allegation could not be substantiated. It is recommended that internal controls govern the monitoring of work schedules be improved.
<b>Management Response</b>	We concur with the recommendation. Management has commenced a plan, as of June 2017, to balance the areas of responsibilities of the custodial duties and provide guidance and quality control. We expect to have this plan in place by August 18, 2017.

**Walters State Community College**  
**Investigation of Student Financial Aid Complaint**  
**August 31, 2017**  
**Executive Summary**

<b>Key Staff Persons:</b> WSCC Financial Aid and Cashier's Offices	<b>Auditor:</b> Mark Ortlieb, CPA
<b>Background:</b> A WSCC student self-described as an Adult Learner complained to Governor Haslam that the Financial Aid and Cashier's Offices lacked empathy since they required the disclosure of personal information as a criterion for the awarding of financial aid.	
<b>Objectives:</b> The primary objective of this review was to verify Complainant's allegation and take appropriate corrective action.	
<b>Total Questioned Costs/Losses:</b> Not Applicable	<b>Total Recoveries:</b> None
<b>Results:</b> I requested and obtained from the student her WSCC identification number and then queried her Banner INB student accounts, noting that an unpaid account balance remained. I then met with representatives of WSCC's Financial Aid and Cashier's Offices to gain a better understanding of the situation. I found that the student was undergoing a routine verification audit and needed to submit some additional information. I encouraged them to perform their duties objectively, to tactfully provide explanations of why requests were being made, and to provide assistance as needed. I hoped the student would gain some appreciation of what they were going through on her behalf and be relieved of her frustration. A couple of days later, I confirmed that the student had provided the requested personal information, that the verification audit was completed, and that the pending financial aid posted to her account brought her account balance to zero. I then sent a confirming e-mail to the student with the hope that she was satisfied with the outcome. I encouraged her to let me know if any issues remained unresolved and thanked her for expressing her concerns and for her patience throughout the process. Since I did not receive a reply, I could only assume that she was indeed satisfied with the outcome.	
<b>Conclusion:</b> The allegation was unsubstantiated.	

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**BOARD TRANSMITTAL**

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MEETING: Committee on Audit

SUBJECT: Review of Annual Audits and Expenses for the Chancellor  
and Presidents

DATE: November 21, 2017

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S  
RECOMMENDATION: Accept Report

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

This report includes a summary of expenses for the period from July 1, 2016 through June 30, 2017, for the Chancellor and the presidents. The following audits were conducted for the year ended June 30, 2017. An overview of the expense reports will be addressed at the meeting.

Cleveland State Community College  
Columbia State Community College  
Jackson State Community College  
Motlow State Community College  
Walters State Community College

Detailed schedules of expenses are included in these materials for each institution. For those institutions audited for the period, the schedules are included at the end of the audit report. There were no findings.

Positions	Institution					Foundation /Affiliated Entities					External Sources	
	Salary and Benefits	Travel	Business Meals and Hospitality	Other	Total	Salary and Benefits	Travel	Business Meals and Hospitality	Other	Total	Total	
President	\$ 166,235	\$ 4,023	\$ 1,708	\$ 1,200	\$ 173,166	\$ -	\$ 10	\$ 188	\$ -	\$ 198	\$ -	\$ -
President's Office 2	\$ 99,637	\$ -	\$ -	\$ 5,337	\$ 104,974	\$ -	\$ -	\$ -	\$ 1,257.00	\$ 1,257.00	\$ -	\$ -
ChSCC	\$ 265,872	\$ 4,023	\$ 1,708	\$ 6,537	\$ 278,140	\$ -	\$ 10	\$ 188	\$ 1,257	\$ 1,455	\$ -	\$ -
President	\$ 214,208	\$ 6,183	\$ 2,973	\$ 3,031	\$ 226,395	\$ -	\$ -	\$ 2,101	\$ 1,281	\$ 3,382	\$ -	\$ -
President's Office 2	\$ 125,812	\$ -	\$ -	\$ -	\$ 125,812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*CISCC (audited)	\$ 340,020	\$ 6,183	\$ 2,973	\$ 3,031	\$ 352,207	\$ -	\$ -	\$ 2,101	\$ 1,281	\$ 3,382	\$ -	\$ -
President	\$ 234,200	\$ 6,857	\$ 8,830	\$ -	\$ 249,887	\$ -	\$ 375	\$ -	\$ -	\$ 375	\$ -	\$ -
President's Office 2	\$ 125,460	\$ 83	\$ -	\$ 46,843	\$ 172,386	\$ -	\$ -	\$ -	\$ 695	\$ 695	\$ -	\$ -
*CoSCC (Audited)	\$ 359,660	\$ 6,940	\$ 8,830	\$ 46,843	\$ 422,273	\$ -	\$ 375	\$ -	\$ 695	\$ 1,070	\$ -	\$ -
President	\$ 208,301	\$ 10,834	\$ 4,781	\$ 9,485	\$ 233,401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 214	\$ 214
President's Office 1	\$ 86,830	\$ 49	\$ 6	\$ 2,889	\$ 89,774	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DSCC	\$ 295,131	\$ 10,883	\$ 4,787	\$ 12,374	\$ 323,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 214	\$ 214
President	\$ 316,244	\$ 6,860	\$ 5,302	\$ 1,468	\$ 329,874	\$ -	\$ -	\$ 3,591	\$ -	\$ 3,591	\$ -	\$ -
President's Office 1	\$ 83,309	\$ 300	\$ -	\$ 47,123	\$ 130,732	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*JSCC (Audited)	\$ 399,553	\$ 7,160	\$ 5,302	\$ 48,591	\$ 460,606	\$ -	\$ -	\$ 3,591	\$ -	\$ 3,591	\$ -	\$ -
President	\$ 255,869	\$ 7,691	\$ 14,197	\$ 1,416	\$ 279,173	\$ -	\$ -	\$ 3,998	\$ -	\$ 3,998	\$ 1,000	\$ 1,000
President's Office 1.1	\$ 89,197	\$ 614	\$ 115	\$ 1,321	\$ 91,247	\$ -	\$ -	\$ 29	\$ 4,784	\$ 4,813	\$ -	\$ -
*MSCC (Audited)	\$ 345,066	\$ 8,305	\$ 14,312	\$ 2,737	\$ 370,420	\$ -	\$ -	\$ 4,027	\$ 4,784	\$ 8,811	\$ 1,000	\$ 1,000
President	\$ 261,600	\$ 1,062	\$ 935	\$ 1,529	\$ 265,126	\$ -	\$ 60	\$ 7,676	\$ 9,700	\$ 17,436	\$ -	\$ -
President's Office 1	\$ 61,597	\$ -	\$ -	\$ 9,041	\$ 70,638	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NaSCC	\$ 323,197	\$ 1,062	\$ 935	\$ 10,570	\$ 335,764	\$ -	\$ 60	\$ 7,676	\$ 9,700	\$ 17,436	\$ -	\$ -
President	\$ 226,301	\$ 3,465	\$ 5,300	\$ -	\$ 235,066	\$ -	\$ 23,815	\$ -	\$ -	\$ 23,815	\$ -	\$ -
President's Office 3	\$ 232,237	\$ 125	\$ 50	\$ 20,731	\$ 253,143	\$ -	\$ -	\$ -	\$ 166,505	\$ 166,505	\$ -	\$ -
NeSCC	\$ 458,538	\$ 3,590	\$ 5,350	\$ 20,731	\$ 488,209	\$ -	\$ 23,815	\$ -	\$ 166,505	\$ 190,320	\$ -	\$ -
President	\$ 263,738	\$ 9,892	\$ 1,225	\$ 34,540	\$ 309,395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 723	\$ 723
President's Office 2	\$ 127,695	\$ 261	\$ 63	\$ 10,267	\$ 138,286	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PSCC	\$ 391,433	\$ 10,153	\$ 1,288	\$ 44,807	\$ 447,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 723	\$ 723
President	\$ 230,452	\$ 4,378	\$ 2,306	\$ -	\$ 237,136	\$ -	\$ -	\$ 2,850	\$ -	\$ 2,850	\$ -	\$ -
President's Office 1	\$ 82,379	\$ -	\$ 46	\$ 1,617	\$ 84,042	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RSCC	\$ 312,831	\$ 4,378	\$ 2,352	\$ 1,617	\$ 321,178	\$ -	\$ -	\$ 2,850	\$ -	\$ 2,850	\$ -	\$ -

Positions	Institution					Foundation /Affiliated Entities					External Sources
	Salary and Benefits	Travel	Business Meals and Hospitality	Other	Total	Salary and Benefits	Travel	Business Meals and Hospitality	Other	Total	Total
President	\$ 264,354	\$ 9,182	\$ 4,026	\$ 4,348	\$ 281,910	\$ -	\$ -	\$ 1,143	\$ 2,000	\$ 3,143	\$ -
President's Office	\$ 82,684	\$ 1,428	\$ -	\$ 4,034	\$ 88,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STCC	\$ 347,038	\$ 10,610	\$ 4,026	\$ 8,382	\$ 370,056	\$ -	\$ -	\$ 1,143	\$ 2,000	\$ 3,143	\$ -
President	\$ 252,766	\$ 2,536	\$ 10,585	\$ 10,094	\$ 275,981	\$ -	\$ -	\$ 1,841	\$ 3,277	\$ 5,118	\$ -
President's Office 1	\$ 65,483	\$ -	\$ -	\$ 5,212	\$ 70,695	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VSCC	\$ 318,249	\$ 2,536	\$ 10,585	\$ 15,306	\$ 346,676	\$ -	\$ -	\$ 1,841	\$ 3,277	\$ 5,118	\$ -
President	\$ 232,299	\$ 5,189	\$ 1,083	\$ -	\$ 238,571	\$ -	\$ -	\$ 2,000	\$ 1,675	\$ 3,675	\$ -
President's Office 1.821	\$ 123,879	\$ -	\$ 15	\$ 6,396	\$ 130,290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*WSCC (Audited)	\$ 356,178	\$ 5,189	\$ 1,098	\$ 6,396	\$ 368,861	\$ -	\$ -	\$ 2,000	\$ 1,675	\$ 3,675	\$ -
Chancellor	\$ 381,007	\$ 11,722	\$ 6,292	\$ -	\$ 399,021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chancellor's Office 5	\$ 513,727	\$ 39,463	\$ 59	\$ 180,439	\$ 733,688	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TBR	\$ 894,734	\$ 51,185	\$ 6,351	\$ 180,439	\$ 1,132,709	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 5,407,500	\$ 132,197	\$ 69,897	\$ 408,361	\$ 6,017,955	\$ -	\$ 24,260	\$ 25,417	\$ 191,174	\$ 240,851	\$ 1,937

\* Audited expenses.

**Chattanooga State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2016 to June 30, 2017**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 147,535	\$ -	\$ -	\$ -	\$ -	\$ 147,535
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		6,300	-	-	-	-	6,300
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		-	-	-	-	-	-
Salary, Benefits & Other Payments		<u>\$ 166,235</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>166,235</u>
Travel	A	4,023	10	-	-	-	4,033
Business Meals and Hospitality	B	1,708	188	-	-	-	1,896
Other Expenses	C	-	1,257	1,200	-	-	2,457
Total Expenses for the President		<u>171,965</u>	<u>1,456</u>	<u>1,200</u>	<u>-</u>	<u>-</u>	<u>174,621</u>
President's Office:							
Salary and Benefits ( 2 FTE)		\$ 99,637	-	-	-	-	99,637
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		5,337	-	-	-	-	5,337
		<u>104,974</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>104,974</u>
Total Expenses		<u><u>\$ 276,939</u></u>	<u><u># \$ 1,456</u></u>	<u><u>\$ 1,200</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 279,595</u></u>

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

**TBR Meeting Expenses** – Expenses for this meeting, totaling \$18,022.75, were recorded in General Expense and the Foundation and not allocated to the president's accounts; these expenses were excluded from the scope of this review.



Chattanooga State Community College  
Schedule A - Travel Expenses for the President - Unaudited  
For the Period July 1, 2016 to June 30, 2017

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
10/17/16	10/17/16	no expense	Harriman, TN	Success Coaches model meeting - (Informational line ONLY)	-	-	-	-	-	-	-	-	-	-	100001-73300
10/26/16	10/28/16	11/10/16	Nashville, TN	2016 TN Gov Conference on Econ & Community Development	-	510	133	353	996	-	-	-	-	996	100001-73300
11/30/16	12/1/16	12/8/16	Nashville, TN	TBR Qtrly Board Meeting	-	188	89	-	277	-	-	-	-	277	100001-73100
12/4/16	12/6/16	7/21/16	Atlanta, GA	SACS COC Annual Meeting	-	-	-	525	525	-	-	-	-	525	100001-73200
1/5/17	1/6/17	1/12/17	Nashville, TN	America Achieves meeting with Governor	-	159	44	-	204	-	-	-	-	204	100001-73100
1/17/17	1/18/17	1/23/17	Nashville, TN	Meet with Chancellor; Vice Chair, and FOCUS task force meeting	-	182	89	-	271	-	-	-	-	271	100001-73100
1/20/17	1/21/17	cancelled	Nashville, TN	TN Education/America Achieves Meeting - Cancelled	-	-	-	-	-	-	-	-	-	-	100001-73100
1/26/17	1/27/17	2/2/17	Nashville, TN	1/26: THEC Board Meeting; 1/27: Columbia State Legislative breakfast	-	114	38	-	153	-	-	-	-	153	100001-73100
1/30/17	1/30/17	2/3/17	Nashville, TN	TBR Meeting and State of the State Address at Capitol	138	-	-	-	138	-	-	-	-	138	100001-73900
3/15/17	3/15/17	3/7/17	Nashville, TN	TN College Assn. annual meeting	-	-	-	110	110	-	-	-	-	110	100001-73100
3/30/17	3/31/17	4/17/17	Murfreesboro, TN	TBR March 2017 Quarterly Board Meeting	-	139	68	-	206	-	-	-	-	206	100001-73100
4/17/17	4/17/17	4/21/07	Grundy Co High School	Mayor Meeting	35	-	-	-	35	-	-	-	-	35	100001-73900
5/15/17	5/16/17	5/23/17	Nashville, TN	Quarterly TBR President's Meeting	-	188	89	-	277	-	-	-	-	277	100001-73100
6/11/17	6/13/17	6/20/17	Asheville, NC	Comm Colleges of Appalachia Annual Conference	-	337	99	150	585	-	-	-	-	585	100001-73200
6/20/17	6/22/17	6/30/17	Louisville, KY	National SkillsUSA student competition	-	-	103	-	103	-	-	-	-	103	100001-73200
6/22/17	6/23/17	6/30/17	Harriman, TN	TBR Quarterly Board Meeting	-	87	54	4	144	-	-	-	-	144	100001-73100
	6/12/17		Hilton Garden Inn Chattanooga Downtown	Lounge charge for search firm member during stay to conduct presidential candidate interviews	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10 \$ -	\$ 10	1020-74980
<b>Total Travel Expenses for the President</b>					<b>\$ 173</b>	<b>\$ 1,904</b>	<b>\$ 804</b>	<b>\$ 1,142</b>	<b>\$ 4,023</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10</b>	<b>\$ -</b>	<b>\$ 4,033</b>

**Chattanooga State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2016 to June 30, 2017**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
8/4/16	10/24/16	Rotary Club of Chattanooga	Luncheon guest	\$ -	\$ 17	\$ -	\$ -	\$ -	\$ 17	1	17.00	1020-74980
8/19/16	8/24/16	Food Service - ChSCC	Advocacy discussion	121	-	-	-	-	121	11	11.04	100001-74980
8/23/16	8/24/16	Food Service - ChSCC	Project 3F with TN ECD and Chattanooga Chamber	40	-	-	-	-	40	18	2.19	100001-74980
10/20/16	1/13/17	Rotary Club of Chattanooga	Luncheon guest	-	17	-	-	-	17	1	17.00	1020-74980
12/12/16	12/14/16	Food Service - ChSCC	Meeting with Wacker Chemical Plant Manager and HR director to discuss Wacker Institute	93	-	-	-	-	93	6	15.45	100001-74980
12/13/16	12/14/16	Food Service - ChSCC	2016 Legislative Briefing	359	-	-	-	-	359	24	14.95	100001-74980
1/5/17	5/2/17	Rotary Club of Chattanooga	Luncheon guest	-	17	-	-	-	17	1	17.00	1020-74980
1/19/17	1/31/07	Dr. Flora Tydings	Introduce GA Quickstart to TN Workforce Dev Dir - discuss educational paths to ECD	47	-	-	-	-	47	3	15.53	100001-74980
2/10/17	2/23/17	Deborah A Adams	Luncheon with Exec Dir Complete TN and Dir of Engagement & Advocacy Complete TN	65	-	-	-	-	65	3	21.63	100001-74980
2/15/17	2/28/17	Food Service - ChSCC	TBR Meeting - Launch Shared Services Initiative	80	-	-	-	-	80	19	4.21	100001-74980
3/24/17	4/6/17	Deborah A Adams	Partnership & continuing education training discussion with Applied Thermal Coatings (ATC)	95	-	-	-	-	95	4	23.69	100001-74980
3/30/17	4/11/17	Deborah A Adams	Partnership & continuing education training discussion with Falcon Engineering re: unmanned aerial systems	68	-	-	-	-	68	4	16.96	100001-74980
4/12/17	4/13/17	Food Service - ChSCC	Presidential Search Advisory Committee Members	272	-	-	-	-	272	24	11.32	100001-74980
4/18/17	4/28/17	William Kilbride	Purchase of beverages at dinner for presidential candidates	-	46	-	-	-	46	5	9.19	1020-74980
4/19/17	4/28/17	Thomas Griscom	Purchase of beverages at dinner for presidential candidates	-	47	-	-	-	47	6	7.88	1020-74980
4/20/17	4/28/17	Thomas Griscom	Purchase of beverages at dinner for presidential candidates	-	44	-	-	-	44	6	7.33	1020-74980
5/8/17	5/26/17	Food Service - ChSCC	Pre-commencement Luncheon	125	-	-	-	-	125	11	11.40	100001-74980
VARIOUS	1/26/17	Food Service - ChSCC	Various: Guest of the President's Office	144	-	-	-	-	144	NA	144.00	100001-74980
VARIOUS	6/28/17	Food Service - ChSCC	Various: Guest of the President's Office	200	-	-	-	-	200	NA	200.00	100001-74980
<b>Total Business Meals and Hospitality Expenses for the President</b>				<u>\$ 1,708</u>	<u>\$ 188</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,896</u>			

**Chattanooga State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2016 to June 30, 2017**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/20/16	Rotary Club of Chattanooga	Quarterly dues	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ 250	1020-74980
9/13/16	Bank Card Center	IPAD, Smart Keyboard, and Case for President	-	-	1,200	-	-	1,200	802101-74595
10/24/16	Rotary Club of Chattanooga	Quarterly dues	-	250	-	-	-	250	1020-74980
1/13/17	Rotary Club of Chattanooga	Quarterly dues	-	250	-	-	-	250	1020-74980
3/7/17	Enterprise Gateway Council	BOOST Summit sponsorship	-	250	-	-	-	250	1020-74980
3/7/17	GNC, Inc.	Floral arrangement	-	129	-	-	-	129	1020-74980
3/7/17	GNC, Inc.	Floral arrangement	-	129	-	-	-	129	1020-74980
<b>Total Other Operating Expenses for the President</b>			<b>\$ -</b>	<b>\$ 1,257</b>	<b>\$ 1,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,457</b>	

# Cleveland State Community College

Audit of President's Expenses

Fiscal Year July 1, 2016 – June 30, 2017



October 20, 2017

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

Dear Chairman Griscom:

Enclosed is the internal audit report of the expenses of the Office of the President for Cleveland State Community College for the fiscal year July 1, 2016 to June 30, 2017, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of or for the benefit of the president regardless of the funding source.

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

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

Sincerely,

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

Kimberly Clingan  
Director of Internal Audit  
Chattanooga State Community College

CC: Dr. Bill Seymour, President  
Dr. Thomas Wright, Vice President Finance and Advancement  
Mr. Alvin Bishop, Director of Internal Audit

**Cleveland State Community College**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2016 – June 30, 2017**

<b>President</b>	Dr. Bill Seymour	<b>Internal Auditor</b>	Kimberly Clingan Chattanooga State Community College																																																																																							
<b>Objectives</b>	To comply with Tennessee Code Annotated, Title 49, Chapter 7 and Tennessee Board of Regents (TBR) Policy 4:03:03:60, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2016 to June 30, 2017; to determine compliance with state statutes and TBR and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of or for the benefit of the president regardless of the funding source.																																																																																									
<b>Scope</b>	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																																									
<b>Analysis</b>	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president’s office during the fiscal year ended June 30, 2017:</p> <table><tr><td></td><td><b>Institutional</b></td><td><b>Foundation</b></td><td><b>External</b></td><td><b>Total</b></td></tr><tr><td>President:</td><td></td><td></td><td></td><td></td></tr><tr><td>Salary and Benefits</td><td>\$198,928</td><td>\$00</td><td>\$00</td><td>\$198,928</td></tr><tr><td>Bonus Payments</td><td>\$00</td><td>\$00</td><td>\$00</td><td>\$00</td></tr><tr><td>Discretionary Allowance</td><td>\$4,000</td><td>\$00</td><td>\$00</td><td>\$4,000</td></tr><tr><td>Housing Allowance</td><td>\$10,800</td><td>\$00</td><td>\$00</td><td>\$10,800</td></tr><tr><td>Other Allowances</td><td>\$480</td><td>\$00</td><td>\$00</td><td>\$480</td></tr><tr><td>Salary, Benefits &amp; Other Payments</td><td>\$214,208</td><td>\$00</td><td>\$00</td><td>\$241,208</td></tr><tr><td>Travel (Schedule A)</td><td>\$6,182</td><td>\$00</td><td>\$00</td><td>\$6,182</td></tr><tr><td>Business Meals and Hospitality (Schedule B)</td><td>\$2,973</td><td>\$2,100</td><td>\$00</td><td>\$5,073</td></tr><tr><td>Other Expenses (Schedule C)</td><td>\$3,030</td><td>\$1,281</td><td>\$00</td><td>\$4,311</td></tr><tr><td>President’s Office:</td><td></td><td></td><td></td><td></td></tr><tr><td>Salary and Benefits</td><td>\$125,812</td><td>\$00</td><td>\$00</td><td>\$125,812</td></tr><tr><td>Travel</td><td>\$00</td><td>\$00</td><td>\$00</td><td>\$00</td></tr><tr><td>Business Meals and Hospitality</td><td>\$00</td><td>\$00</td><td>\$00</td><td>\$00</td></tr><tr><td>Other Expenses</td><td>\$00</td><td>\$00</td><td>\$00</td><td>\$00</td></tr><tr><td>Total Expenses</td><td>\$352,205</td><td>\$3,381</td><td>\$00</td><td>\$355,586</td></tr></table> <p><b>Additional Disclosures:</b> <b>Discretionary Allowance</b> – The President was provided a discretionary spending allowance. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income. <b>Housing Allowance</b> - The President was provided a housing allowance of \$900 per month. <b>Other Allowances</b> – The President was provided other allowances of \$40 per month for a cell phone, which were paid as taxable income. <b>Vehicle</b> – The President was provided the use of a vehicle. The purchase cost of the vehicle in fiscal year 2015 was \$36,910. Vehicle maintenance and operating costs, totaling \$1,533 for the period, were recorded in Other Expenses. Any personal use value of the vehicle is reported to the president as taxable income.</p>						<b>Institutional</b>	<b>Foundation</b>	<b>External</b>	<b>Total</b>	President:					Salary and Benefits	\$198,928	\$00	\$00	\$198,928	Bonus Payments	\$00	\$00	\$00	\$00	Discretionary Allowance	\$4,000	\$00	\$00	\$4,000	Housing Allowance	\$10,800	\$00	\$00	\$10,800	Other Allowances	\$480	\$00	\$00	\$480	Salary, Benefits & Other Payments	\$214,208	\$00	\$00	\$241,208	Travel (Schedule A)	\$6,182	\$00	\$00	\$6,182	Business Meals and Hospitality (Schedule B)	\$2,973	\$2,100	\$00	\$5,073	Other Expenses (Schedule C)	\$3,030	\$1,281	\$00	\$4,311	President’s Office:					Salary and Benefits	\$125,812	\$00	\$00	\$125,812	Travel	\$00	\$00	\$00	\$00	Business Meals and Hospitality	\$00	\$00	\$00	\$00	Other Expenses	\$00	\$00	\$00	\$00	Total Expenses	\$352,205	\$3,381	\$00	\$355,586
	<b>Institutional</b>	<b>Foundation</b>	<b>External</b>	<b>Total</b>																																																																																						
President:																																																																																										
Salary and Benefits	\$198,928	\$00	\$00	\$198,928																																																																																						
Bonus Payments	\$00	\$00	\$00	\$00																																																																																						
Discretionary Allowance	\$4,000	\$00	\$00	\$4,000																																																																																						
Housing Allowance	\$10,800	\$00	\$00	\$10,800																																																																																						
Other Allowances	\$480	\$00	\$00	\$480																																																																																						
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Salary and Benefits	\$125,812	\$00	\$00	\$125,812																																																																																						
Travel	\$00	\$00	\$00	\$00																																																																																						
Business Meals and Hospitality	\$00	\$00	\$00	\$00																																																																																						
Other Expenses	\$00	\$00	\$00	\$00																																																																																						
Total Expenses	\$352,205	\$3,381	\$00	\$355,586																																																																																						

<b>Observations</b>	The college's procedures for preparing the schedules of expenses should ensure the disclosure of all relevant expenses. The audit identified the costs of travel for the Pathway Institute Grant totaling \$1,619 that were not disclosed because the expenses were incurred in accounts not under the president's budgetary control and the preparer was unaware of them. The audited schedules reflect these expenses.		
<b>Questioned Costs</b>	None	<b>Recoveries</b>	N/A
<b>Conclusion</b>	<p>The objectives of the audit of the expenses of the Office of the President for Cleveland State Community College for the fiscal year July 1, 2016 through June 30, 2017 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls except as noted in the observation regarding grant travel.</p> <p>The supplemental schedules included with this report fairly represent the expenses of the president's office.</p>		
<b>Restriction on Use of Report</b>	<i>This report is intended solely for the internal use of the Tennessee Board of Regents and Cleveland State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit, Cleveland State Community State Office of Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public record.</i>		

**Cleveland State Community College  
Summary of the President's Expenses  
For the Period July 1, 2016 to June 30, 2017**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 198,928	\$ -	\$ -	\$ -	\$ -	\$ 198,928
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		480	-	-	-	-	480
Salary, Benefits & Other Payments		214,208	-	-	-	-	214,208
Travel	A	4,563	-	-	-	-	4,563
Business Meals and Hospitality	B	2,973	150	-	1,951	-	5,073
Other Expenses	C	2,705	289	326	992	-	4,311
Total Expenses for the President		224,449	439	326	2,942	-	228,155
President's Office:							
Salary and Benefits (2 FTE)		125,812	-	-	-	-	125,812
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		-	-	-	-	-	-
		125,812	-	-	-	-	125,812
Total Expenses		\$ 350,260	\$ 439	\$ 326	\$ 2,942	\$ -	\$ 353,967

**Additional Disclosures:**

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2015 was \$36,909.50. Maintenance costs for the vehicles are recorded in Org Code 331013. There were no maintenance costs at all for this vehicle until 1/13/17 as all maintenance was covered under the vehicle's warranty for the first 2 years.

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

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

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



**Cleveland State Community College**  
**Schedule A - Travel Expenses for the President**  
**For the Period July 1, 2016 to June 30, 2017**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
8/15/16	8/16/16	8/18/16	Nashville, TN	TBR President's Meeting	\$ -	\$ 170	\$ 11	\$ -	\$ 181	\$ -	\$ -	\$ -	\$ -	\$ 181	100001/73100
10/19/16	10/19/16	10/20/16	Chattanooga, TN	Annual Mtg of TN Assoc. of Manufacturers				\$ 90	a	\$ 90				\$ 90	100001/73100
11/8/16	11/10/16	11/22/16	Arlington, VA	AACC (Amer.Assoc.of Community Colleges) Commission on Leadership & Professional Development	\$ 431	\$ 564	\$ 68	\$ 24	b	\$ 1,087				\$ 1,087	100001/73200
12/15/16	12/15/16	12/6/16	Cleveland, TN	2017 Economic Development Update at the Cleveland/Bradley Chamber of Commerce				\$ 15	a	\$ 15				\$ 15	100001/73100
12/1/16	12/1/16	12/15/16	Nashville, TN	TBR Quarterly Mtg				\$ 16	b	\$ 16				\$ 16	100001/73100
12/4/16	12/6/16	12/15/2016	c Atlanta, GA	SACSOC Annual Mtg		\$ 213	\$ 138	\$ 70	b	\$ 420				\$ 420	100001/73200
4/20/17	4/23/17	4/27/2017	d New Orleans, LA	AACC Annual convention	\$ 555	\$ 908	\$ 149	\$ 805	a	\$ 2,417				\$ 2,417	100001/73200
6/11/17	6/13/17	6/22/17	Asheville, NC	Comm.Colleges of Appalachia (CCA) Annual Conference		\$ 337				\$ 337				\$ 337	100001/73200
<b>Total Travel Expenses for the President</b>					<b>\$ 986</b>	<b>\$ 2,191</b>	<b>\$ 366</b>	<b>\$ 1,020</b>	<b>\$ 4,563</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,563</b>	

a Conference Registration Fee

b Parking

c Half of the parking was paid on 12/15/16; the other half reimbursed to the president on 1/30/17

d Conf registration fee was paid on 2/21/17; travel expenses were reimbursed to the president on 4/27/17

**Cleveland State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2016 to June 30, 2017**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/21/16	7/19/16	Tasteful Gatherings	Summer Cabinet Retreat	\$ 165	\$ -	\$ -	\$ -	\$ -	\$ 165	15	\$ 11.00	100001/74495
7/21/16	7/20/16	Linda Everett	Summer Cabinet Retreat	44					44	15	\$ 2.96	100001/74495
			<i>SUBTOTAL President's Cabinet Retreat</i>	<i>\$ 209</i>		-	-	-	<i>\$ 209</i>	<i>15</i>	<i>\$ 14</i>	
7/26/16	7/27/16	Tasteful Gatherings	discuss new training programs	\$ 50					\$ 50	9	\$ 5.50	100001/74495
8/9/16	8/9/16	Bald Headed Bistro	rental--Social for Trustees				\$ 325		\$ 325	40	\$ 8.13	N/A
8/21/16	8/29/16	Tasteful Gatherings	Meet & greet 2016-17 Presidential Honor Students	\$ 314					\$ 314	21	\$ 14.95	100001/74495
10/5/16	9/23/16	McMinn Co.Economic Development Committee	Salute to Industry APEX Awards Luncheon	\$ 75					\$ 75	4	\$ 18.75	100001/74495
10/20/16	10/20/16	Tasteful Gatherings	boxed lunches for the Early College Students		\$ 150				\$ 150	30	\$ 5.00	N/A
11/16/16	11/23/16	Dr. Wm. Seymour	reimb for lunch with candidate for Exec.Asst. to president	\$ 25					\$ 25	2	\$ 12.38	100001/74495
12/10/16	2/2/17	Tasteful Gatherings	graduation reception for senior staff & guests	\$ 540					\$ 540	40	\$ 13.50	100001/74495
1/4/17	1/19/17	Tasteful Gatherings	In-Service employee breakfast	\$ 1,507					\$ 1,507	180	\$ 8.37	100001/74495
1/12/17	1/24/17	Dr. Tommy Wright	exp reimb for lunch with financial contributor, Greg Vital				\$ 36		\$ 36	3	\$ 11.84	N/A
1/24/17	1/12/17	Cleveland-Bradley Chamber of Commerce	Annual Chamber Banquet				\$ 750		\$ 750	8	\$ 93.75	N/A
1/27/17	1/24/17	Athens Area Chamber of Commerce	Annual Chamber Banquet				\$ 210		\$ 210	7	\$ 30.00	N/A
1/27/17	2/14/17	Tasteful Gatherings	Winter Cabinet Retreat	\$ 179					\$ 179	15	\$ 11.95	100001/74495
2/7/17	1/30/17	Polk County Chamber of Commerce	Annual Chamber Banquet				\$ 200		\$ 200	8	\$ 25.00	N/A
3/9/17	2/3/17	United Way of the Ocoee Region	Annual meeting				\$ 280		\$ 280	8	\$ 35.00	N/A
4/6/17	4/11/17	Etowah Area Chamber of Commerce	Annual Chamber Banquet				\$ 150		\$ 150	5	\$ 30.00	N/A
3/12/17	4/13/17	Dr. Wm. Seymour	reimb for meal with a Nursing Consultant	\$ 74					\$ 74	3	\$ 24.73	100001/74495
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 2,973</b>	<b>\$ 150</b>	<b>\$ -</b>	<b>\$ 1,951</b>	<b>\$ -</b>	<b>\$ 5,073</b>			

**Cleveland State Community College**  
**Schedule C - Other Expenses for the President**  
**For the Period July 1, 2016 to June 30, 2017**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/22/16	Cleveland State Comm.College	reimbursement for gifts (paper weights) for the Blue & White Society members	\$ -	\$ -	\$ -	\$ 742	\$ -	\$ 742	N/A
8/1/16	Shell	fuel	\$ 97					\$ 97	100001/75210
8/31/16	Shell	fuel	\$ 79					\$ 79	100001/75210
9/1/16	Blood Assurance, Inc.	Sponsorship--Blood Drive T Shirts				\$ 250		\$ 250	N/A
10/7/16	Shell	fuel	\$ 86					\$ 86	100001/75210
11/8/16	Shell	fuel	\$ 87					\$ 87	100001/75210
12/2/16	Shell	fuel	\$ 66					\$ 66	100001/75210
1/6/17	Kay McClenney	in-service speaker	\$ 1,500					\$ 1,500	100001/74490
1/6/17	Shell	fuel	\$ 158					\$ 158	100001/75210
1/12/17	TN Urban Forestry Council	Assoc. Prof. Robert Brewer's application to the TN Urban Forestry Council		\$ 200				\$ 200	N/A
2/2/17	Shell	fuel	\$ 58					\$ 58	100001/75210
2/21/17	1st TN Visa-Don Ledford Automotive	oil change	\$ -		\$ 47			\$ 47	331013/74310
3/8/17	Shell	fuel	\$ 104					\$ 104	100001/75210
3/15/17	Asst. Prof. Victoria Bryan	exp. reimb for RobotC for Lego Mindstorms License		\$ 89				\$ 89	N/A
3/28/17	Shell	fuel	\$ 107					\$ 107	100001/75210
4/27/17	Shell	fuel	\$ 113					\$ 113	100001/75210
5/24/17	1st TN Visa-Don Ledford Automotive	windshield replaced due to hail damage	\$ -		\$ 279			\$ 279	331013/74310
6/7/17	Shell	fuel	\$ 162					\$ 162	100001/75210
6/29/17	Shell	fuel	\$ 90					\$ 90	100001/75210
<b>Total Other Operating Expenses for the President</b>			<b>\$ 2,705</b>	<b>\$ 289</b>	<b>\$ 326</b>	<b>\$ 992</b>	<b>\$ -</b>	<b>\$ 4,311</b>	

## **Internal Audit Report**



**Columbia State Community College  
Audit of President's Expenses  
For the Fiscal Year July 1, 2016 – June 30, 2017**

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

## **Columbia State Community College**

### **Audit of President's Expenses For the Fiscal Year July 1, 2016 – June 30, 2017**

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



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

October 27, 2017

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

Chairman Griscom:

Enclosed is the internal audit report of the expenses of the Office of the President for Columbia State Community College for the fiscal year July 1, 2016 to June 30, 2017, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of, or for the benefit of the President regardless of the funding source.

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

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

Sincerely,

A handwritten signature in black ink that reads "Nancy Batson". The signature is fluid and cursive, with the first name "Nancy" and last name "Batson" clearly distinguishable.

Nancy Batson  
Director of Internal Audit  
Volunteer State Community College

CC: Dr. Janet Smith, President  
Ms. Elaine Curtis, Vice President for Financial and Administrative Affairs  
Ms. Erica Smith, Director of Internal Audit

**Columbia State Community College**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2016 – June 30, 2017**  
**Executive Summary**

<b>President</b>	Dr. Janet Smith	<b>Internal Auditor</b>	Nancy Batson																																																								
<b>Objectives</b>	To comply with Tennessee Code Annotated, Title 49, Chapter 7 and Tennessee Board of Regents (TBR) Policy 4:03:03:60, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2016 to June 30, 2017; to determine compliance with state statutes and TBR and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of, or for the benefit of the President regardless of the funding source.																																																										
<b>Scope</b>	The audit included all accounts under the direct budgetary control of the President, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																										
<b>Analysis</b>	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the President, and (2) salary and benefits and any other operating expenses for the President's office during the fiscal year ended June 30, 2017:</p> <table> <tr> <th></th><th><b>Institutional</b></th><th><b>Foundation</b></th><th><b>Total</b></th></tr> <tr> <td>President:</td><td></td><td></td><td></td></tr> <tr> <td>Salary and Benefits</td><td>\$218,877</td><td></td><td>\$218,877</td></tr> <tr> <td>Discretionary Allowance</td><td>4,000</td><td></td><td>4,000</td></tr> <tr> <td>Housing Allowance</td><td>10,800</td><td></td><td>10,800</td></tr> <tr> <td>Other Allowances</td><td>523</td><td></td><td>523</td></tr> <tr> <td>Salary, Benefits &amp; Other Payments</td><td>\$234,200</td><td></td><td>\$234,200</td></tr> <tr> <td>Travel (Exhibit B)</td><td>6,857</td><td>\$375</td><td>7,232</td></tr> <tr> <td>Business Meals and Hospitality (Exhibit C)</td><td>8,829</td><td></td><td>8,829</td></tr> <tr> <td>President's Office</td><td></td><td></td><td></td></tr> <tr> <td>Salary and Benefits</td><td>125,460</td><td></td><td>125,460</td></tr> <tr> <td>Travel</td><td>83</td><td></td><td>83</td></tr> <tr> <td>Other Expenses</td><td>46,843</td><td>695</td><td>47,538</td></tr> <tr> <td>Total Expenses</td><td>\$422,272</td><td>\$1,070</td><td>\$423,342</td></tr> </table> <p><b>Additional Disclosures:</b>  <b>Discretionary Allowance</b> – The President was provided a discretionary spending allowance. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income.  <b>Housing Allowance</b> - The President was provided a housing allowance of \$900 per month.  <b>Other Allowances</b> – The College provided a cell phone for the President. The vendor is paid directly by the College, and costs totaled \$523.10 for fiscal year 2017.  <b>Vehicle</b> – The President was provided the use of a vehicle. The purchase cost of the vehicle in fiscal year 2015 was \$39,974.40. Any personal use value of the vehicle is reported to the President as taxable income. Vehicle maintenance and operating costs were recorded in operations and maintenance funds and were not allocated to the President's accounts; these expenses were excluded from the scope of this review.  <b>President Emeritus</b>- The President Emeritus expenses were not allocated to the President's accounts and were excluded from the scope of this review.</p>				<b>Institutional</b>	<b>Foundation</b>	<b>Total</b>	President:				Salary and Benefits	\$218,877		\$218,877	Discretionary Allowance	4,000		4,000	Housing Allowance	10,800		10,800	Other Allowances	523		523	Salary, Benefits & Other Payments	\$234,200		\$234,200	Travel (Exhibit B)	6,857	\$375	7,232	Business Meals and Hospitality (Exhibit C)	8,829		8,829	President's Office				Salary and Benefits	125,460		125,460	Travel	83		83	Other Expenses	46,843	695	47,538	Total Expenses	\$422,272	\$1,070	\$423,342
	<b>Institutional</b>	<b>Foundation</b>	<b>Total</b>																																																								
President:																																																											
Salary and Benefits	\$218,877		\$218,877																																																								
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Total Expenses	\$422,272	\$1,070	\$423,342																																																								

<b>Observations</b>	The report contains no Observations.
<b>Conclusion</b>	The objectives of the audit of the expenses of the Office of the President for Columbia State Community College for the fiscal year July 1, 2016 through June 30, 2017 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports, or deficiencies in internal controls. The supplemental schedules included with this report fairly represent the expenses of the President's office.



**Columbia State Community College  
Summary of the President's Expenses  
For the Period July 1, 2016 to June 30, 2017**

	<b>Supplemental</b>	<b>President's Budgetary Accounts</b>		<b>Other Accounts</b>		<b>External</b>	
	<b>Schedule</b>	<b>Institutional</b>	<b>Foundation</b>	<b>Institutional</b>	<b>Foundation</b>	<b>Sources</b>	<b>Total</b>
<b>President</b>							
Salary and Benefits		\$ 218,876.98					\$ 218,876.98
Discretionary Allowance		3,999.96					3,999.96
Housing Allowance		10,800.00					10,800.00
Other Allowance		523.10					523.10
Salary, Benefits, and Other Payments		<u>\$ 234,200.04</u>					<u>\$ 234,200.04</u>
Travel	Exhibit B	6,857.36	\$ 375.00				\$ 7,232.36
Business Meal and Hospitality	Exhibit C	6,007.53		\$ 2,821.50			8,829.03
		<u>\$ 247,064.93</u>	<u>\$ 375.00</u>	<u>\$ 2,821.50</u>			<u>\$ 250,261.43</u>
<b>President's Office</b>							
Salary and Benefits		\$ 125,459.71					\$ 125,459.71
Travel		83.19					83.19
Other Expenses		46,800.19	\$ 694.94	\$ 42.97			47,538.10
		<u>\$ 172,343.09</u>	<u>\$ 694.94</u>	<u>\$ 42.97</u>			<u>\$ 173,081.00</u>
<b>Total Expenses</b>		<u>\$ 419,408.02</u>	<u>\$ 1,069.94</u>	<u>\$ 2,864.47</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 423,342.43</u>

**Additional Disclosures**

**Discretionary Allowance** - The President was provided a discretionary spending allowance. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income.

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

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2015 was \$39,974.40. Costs to maintain the vehicle are paid from operations and maintenance funds.

**Other Allowances** - The College provides a cell phone for the President. The vendor is paid directly by the College, and costs totaled \$523.10 for fiscal year 2017.

**Columbia State Community College  
Schedule of Travel Expenses for the President  
For the period July 1, 2016 to June 30, 2017**

Purpose	Location	Departure Date	Return Date	Date Paid	Expense Amount				Expense Total
					Transportation	Lodging	Meals and Incidentals	Other	
Williamson County Chamber Women in Business meeting	Franklin, Tennessee	07/26/16	07/26/16	07/20/16				\$ 25.00	\$ 25.00
Columbia mayor's lunch	Columbia, Tennessee	08/09/16	08/09/16	08/08/16				10.00	\$ 10.00
TBR Board meeting	Chattanooga, Tennessee	09/15/16	09/16/16	10/10/16	\$ 24.10	\$ 159.99			\$ 184.09
Heritage annual ball	Franklin, Tennessee	09/17/16	09/17/16	09/08/16				375.00	\$ 375.00
COMBASE 2016 conference	Seattle, Washington	09/23/16	09/26/16	08/01/16	392.96			450.00	\$ 842.96
Williamson campus	Franklin, Tennessee	10/25/16	10/25/16	12/05/16	28.30				\$ 28.30
Williamson campus	Franklin, Tennessee	10/31/16	10/31/16	12/05/16	26.89				\$ 26.89
ABC Excellence in Construction dinner & awards ceremony	Nashville, Tennessee	10/31/16	10/31/16	12/05/16	10.00				\$ 10.00

**Columbia State Community College  
Schedule of Travel Expenses for the President  
For the period July 1, 2016 to June 30, 2017**

Purpose	Expense Source					Expense Total	Organization and Account Code
	President's Budgetary Accounts		Other Accounts		External Sources		
	Institutional	Foundation	Institutional	Foundation			
Williamson County Chamber Women in Business meeting	\$ 25.00					\$ 25.00	100001 - 73100
Columbia mayor's lunch	10.00					\$ 10.00	100001 - 73100
TBR Board meeting	184.09					\$ 184.09	100001 - 73100
Heritage annual ball		\$ 375.00				\$ 375.00	1003 - 73100
COMBASE 2016 conference	842.96					\$ 842.96	100001 - 73200
Williamson campus	28.30					\$ 28.30	100001 - 73100
Williamson campus	26.89					\$ 26.89	100001 - 73100
ABC Excellence in Construction dinner & awards ceremony	10.00					\$ 10.00	100001 - 73100

**Columbia State Community College  
Schedule of Travel Expenses for the President  
For the period July 1, 2016 to June 30, 2017**

					Expense Amount				
Purpose	Location	Departure Date	Return Date	Date Paid	Transportation	Lodging	Meals and Incidentals	Other	Expense Total
Williamson County Chamber annual meeting	Franklin, Tennessee	11/17/16	11/17/16	10/19/16				\$ 85.00	\$ 85.00
TBR Board meeting	Nashville, Tennessee	12/01/16	12/01/16	12/12/16	\$ 23.00				\$ 23.00
AT&T legislative reception	Nashville, Tennessee	01/10/17	01/10/17	01/19/17	20.00				\$ 20.00
Meeting about Lawrence County consortium	Nashville, Tennessee	01/17/17	01/17/17	02/13/17	31.50				\$ 31.50
Maury County Chamber & Economic Alliance annual meeting	Columbia, Tennessee	01/24/17	01/24/17	01/17/17				45.00	\$ 45.00
Community College Futures conference	Lake Buena Vista, Florida	01/29/17	01/31/17	02/06/17	166.91				\$ 166.91
SBC meeting, present Master Plan	Nashville, Tennessee	02/09/17	02/09/17	02/13/17	20.81				\$ 20.81
Maury County Chamber Eggs & Issues meeting	Columbia, Tennessee	02/10/17	02/10/17	02/01/17				10.00	\$ 10.00
PTK luncheon & reception for Chancellor Tydings	Nashville, Tennessee	02/21/17	02/21/17	03/27/17	39.43				\$ 39.43

**Columbia State Community College  
Schedule of Travel Expenses for the President  
For the period July 1, 2016 to June 30, 2017**

Purpose	Expense Source					Expense Total	Organization and Account Code
	President's Budgetary Accounts		Other Accounts		External Sources		
	Institutional	Foundation	Institutional	Foundation			
Williamson County Chamber annual meeting	\$ 85.00					\$ 85.00	100001 - 73100
TBR Board meeting	23.00					\$ 23.00	100001 - 73100
AT&T legislative reception	20.00					\$ 20.00	100001 - 73100
Meeting about Lawrence County consortium	31.50					\$ 31.50	100001 - 73100
Maury County Chamber & Economic Alliance annual meeting	45.00					\$ 45.00	100001-73300
Community College Futures conference	166.91					\$ 166.91	100001-73200
SBC meeting, present Master Plan	20.81					\$ 20.81	100001 - 73100
Maury County Chamber Eggs & Issues meeting	10.00					\$ 10.00	100001 - 73100
PTK luncheon & reception for Chancellor Tydings	39.43					\$ 39.43	100001 - 73100

**Columbia State Community College  
Schedule of Travel Expenses for the President  
For the period July 1, 2016 to June 30, 2017**

					Expense Amount				
Purpose	Location	Departure Date	Return Date	Date Paid	Transportation	Lodging	Meals and Incidentals	Other	Expense Total
Tennessee College Association annual meeting	Nashville, Tennessee	03/15/17	03/15/17	02/06/17				\$ 100.00	\$ 100.00
Williamson campus meeting	Franklin, Tennessee	03/17/17	03/17/17	03/29/17	\$ 20.17				\$ 20.17
AACC Convention	New Orleans, Louisiana	04/21/17	04/24/17	03/13/17				855.00	\$ 855.00
				05/15/17	624.55	\$ 908.37	\$ 169.75		<u>\$ 1,702.67</u>
									<u>\$ 2,557.67</u>
TBR quarterly meeting	Harriman, Tennessee	06/22/17	06/23/17	06/07/17		87.38	23.25		\$ 110.63
Williamson Forward conference	Denver, Colorado	09/18/17	09/20/17	03/15/17				2,500.00	\$ 2,500.00
Total Travel Expenses					\$ 1,428.62	\$ 1,155.74	\$ 193.00	\$ 4,455.00	\$ 7,232.36

**Columbia State Community College  
Schedule of Travel Expenses for the President  
For the period July 1, 2016 to June 30, 2017**

Purpose	Expense Source						Organization and Account Code	
	President's Budgetary Accounts		Other Accounts		External Sources	Expense Total		
	Institutional	Foundation	Institutional	Foundation				
Tennessee College Association annual meeting	\$ 100.00						\$ 100.00	100001 - 73100
Williamson campus meeting	20.17						\$ 20.17	100001 - 73100
AACC Convention	855.00						\$ 855.00	100001 - 73200
	1,702.67						<u>\$ 1,702.67</u>	100001 - 73200
							<u>\$ 2,557.67</u>	
TBR quarterly meeting	110.63						\$ 110.63	100001 - 73100
Williamson Forward conference	2,500.00						\$ 2,500.00	Fund 110001 - Account 16000
Total Travel Expenses	\$ 6,857.36	\$ 375.00	\$ -	\$ -	\$ -		\$ 7,232.36	

**Columbia State Community College**  
**Schedule of Business Meal and Hospitality Expenses for the President**  
**For the Period July 1, 2016 to June 30, 2017**

Event Date	Description of Event	Payee	Date Paid	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	Cost Per Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
07/08/16	Lunch with candidate for VP position	Elizabeth Vitrano	07/18/16	\$	14.76				\$ 14.76	2	\$ 7.38	100004-74501
Future dates	Coffee, water, plates, and cutlery for future events	Kroger	08/22/16		34.91				\$ 34.91	18	\$ 1.94	100004-74500 100004-74501
09/11/16	Student Leadership Picnic	Jim & Nick's Bar-B-Que	09/12/16		1,093.69				\$ 1,093.69			100004-74501
		Catherine Denton	09/14/16		10.36				\$ 10.36			100004-74501
									<u>\$ 1,104.05</u>	31	\$35.61	
10/21/16	Leadership Council meeting	Buckhead Coffeehouse	11/02/16		140.00				\$ 140.00	24	\$ 5.83	100004-74501
12/02/16	Holiday & retiree reception	Buckhead Coffeehouse	12/12/16		160.00				\$ 160.00			100004-74501
		Kroger	12/05/16		47.95				\$ 47.95			100004-74501
		Chick-Fil-A	11/30/16		303.00				<u>\$ 303.00</u>			100004-74501
									<u>\$ 510.95</u>	150	\$ 3.41	



**Columbia State Community College**  
**Schedule of Business Meal and Hospitality Expenses for the President**  
**For the Period July 1, 2016 to June 30, 2017**

Event Date	Description of Event	Payee	Date Paid	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	Cost Per Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
12/10/16	Fall commence- ment reception	Christy's 6th Street Restaurant & Café	12/21/16	\$ 612.50					\$ 612.50	50	\$12.25	100004-74501
12/12/16	Leadership Council retreat	Henry Horton State Park	12/21/16		509.48				\$ 509.48			100004-74501
		Henry Horton State Park	12/21/16		150.00				\$ 150.00			100004-74630
		Kroger	01/03/17		25.93				\$ 25.93			100004-74501
									<u>\$ 685.41</u>	24	\$28.56	
01/27/17	Legislative Breakfast	Christy's 6th Street Restaurant & Café	01/19/17			\$ 901.20			\$ 901.20			Fund 820021- Account 25400
		Christy's 6th Street Restaurant & Café	01/25/17			1,351.80			\$ 1,351.80			Fund 820021- Account 25400
		Doris Flowers and Gifts	02/06/17			160.00			\$ 160.00			Fund 820021- Account 25400

**Columbia State Community College**  
**Schedule of Business Meal and Hospitality Expenses for the President**  
**For the Period July 1, 2016 to June 30, 2017**

Event Date	Description of Event	Payee	Date Paid	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	Cost Per Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
	Legislative Breakfast (Continued)	DJ's Party Rentals	02/15/17			\$	408.50		\$ 408.50			Fund 820021- Account 25400
									<u>\$ 2,821.50</u>	221	\$12.77	
02/21/17	Phi Theta Kappa All TN Academic luncheon	Cleveland State Community College	12/07/16	\$	700.00				\$ 700.00	9	\$77.78	100004-74501
02/23/17	Constituency group meeting	Zaxby's	02/22/17		42.37				\$ 42.37	7	\$ 6.05	100004-74501
02/24/17	Leadership Council meeting	Kroger	03/15/17		19.42				\$ 19.42			100004-74501
		Buckhead Coffeehouse	02/27/17		324.00				\$ 324.00			100004-74501
									<u>\$ 343.42</u>	24	\$14.31	
Future dates	Water and coffee for future events	Kroger	02/27/17		28.54				\$ 28.54	18	\$ 1.59	100004-74501
Future dates	Water for future events	Kroger	03/15/17		9.96				\$ 9.96	24	\$ 0.42	100004-74501

**Columbia State Community College**  
**Schedule of Business Meal and Hospitality Expenses for the President**  
**For the Period July 1, 2016 to June 30, 2017**

Event Date	Description of Event	Payee	Date Paid	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	Cost Per Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
03/09/17	New employee luncheon	Buckhead Coffeehouse	03/20/17	\$	168.00				\$ 168.00	10	\$16.80	100004-74501
04/14/17	Leadership Council meeting	Kroger	05/03/17		17.43				\$ 17.43	24	\$ 0.73	100004-74501
04/28/17	Employee Awards	Christy's 6th Street Restaurant & Café	04/26/17		650.00				\$ 650.00			100001-74501
		Walmart	05/01/17		4.94				\$ 4.94			100004-74500
		Walmart	05/01/17		5.96				\$ 5.96			100004-74501
		St Pierre, Jolina Marie	05/03/17		84.95				\$ 84.95			100004-74501
		Hobby Lobby	05/15/17		42.29				\$ 42.29			100004-74501
									<u>\$ 788.14</u>	115	\$ 6.85	
05/06/17	President Leadership Society reception	Christy's 6th Street Restaurant & Café	05/03/17		510.00				\$ 510.00	60	\$ 8.50	100004-74501

**Columbia State Community College**  
**Schedule of Business Meal and Hospitality Expenses for the President**  
**For the Period July 1, 2016 to June 30, 2017**

Event Date	Description of Event	Payee	Date Paid	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	Cost Per Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
05/10/17	SGA Executive Board	Chick-Fil-A	05/08/17	\$	50.53				\$ 50.53	7	\$ 7.22	100004-74501
06/05/17	MASH - College Exploration	Domino's Pizza	05/30/17		68.50				\$ 68.50	29	\$ 2.36	100004-74501
06/14/17	New employee luncheon	JJ's Barbecue Ribs and More	06/12/17		56.88				\$ 56.88	6	\$ 9.48	100004-74501
06/20/17	New employee luncheon	Chally, Mary Beth	06/26/17		121.18				\$ 121.18	8	\$15.15	100004-74500 100004-74501
Total Business Meal and Hospitality Expense					\$ 6,007.53	\$ -	\$ 2,821.50	\$ -	\$ -	\$ 8,829.03		

**Dyersburg State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2016 to June 30, 2017**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 204,301	\$ -	\$ -	\$ -	\$ -	\$ 204,301
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		-	-	-	-	-	-
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		-	-	-	-	-	-
Salary, Benefits & Other Payments		<u>208,301</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>208,301</u>
Travel	A	7,132	-	3,702	-	214	11,048
Business Meals and Hospitality	B	4,479	-	302	-	-	4,781
Other Expenses	C	8,403	-	1,082	-	-	9,485
<b>Total Expenses for the President</b>		<u>228,315</u>	<u>-</u>	<u>5,086</u>	<u>-</u>	<u>214</u>	<u>233,615</u>
<b>President's Office:</b>							
Salary and Benefits (1 FTE)		86,830	-	-	-	-	86,830
Travel		49	-	-	-	-	49
Business Meals and Hospitality		6	-	-	-	-	6
Other Expenses		2,889	-	-	-	-	2,889
		<u>89,774</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>89,774</u>
<b>Total Expenses</b>		<u>\$ 318,088</u>	<u>\$ -</u>	<u>\$ 5,086</u>	<u>\$ -</u>	<u>\$ 214</u>	<u>\$ 323,388</u>

**Additional Disclosures:**

**Housing** - The President is provided the use of a residence. Costs to maintain the home are paid by the college and totaled \$45 (Organization Code 304160) for the period.

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2016 was \$25,947. Costs to maintain the vehicle are paid by the college and totaled \$0 (Organization Code \_\_\_\_\_) for the period.

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

**Dyersburg State Community College**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2016 to June 30, 2017**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
12/3/16	12/6/16	7/1/16	Atlanta, GA	SACSCOC Annual Meeting	\$ -	\$ -	\$ 70	\$ 525	\$ -	\$ -	\$ 595	\$ -	\$ -	\$ 595	200200-73200
7/28/16	7/28/16	8/2/16	Reelfoot Lake	Staff Retreat	\$ 46	\$ -	\$ -	\$ -	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ 46	100100-73100
7/27/16	7/27/16	8/2/16	Paducah, KY	Visit WKCC for Review	\$ 90	-	-	-	\$ 90	-	-	-	-	90	100100-73200
8/15/16	8/16/16	8/30/16	Nashville, TN	TBR President's Meeting	-	170	88	-	258	-	-	-	-	258	100100-73100
9/14/16	9/16/16	9/23/16	Chattanooga	TBR Quarterly Meeting	-	274	-	-	274	-	-	-	-	274	100100-73100
11/7/16	11/8/16	11/18/16	Nashville	TBR President's Meeting	-	188	89	-	277	-	-	-	-	277	100100-73100
11/10/16	11/13/16	11/17/16	Washington, DC	AACC Advisory Group	244	-	-	62	306	-	-	-	-	306	100100-73200
10/12/16	10/12/16	10/21/16	Dyer County, TN	Leadership Ag Day	46	-	-	-	46	-	-	-	-	46	100100-73500
11/1/16	11/1/16	11/17/16	Nucor, AR	Leadership Industry Day	46	-	-	-	46	-	-	-	-	46	100100-73500
12/6/16	12/6/16	12/12/16	Martin, TN	Leadership Team Building	46	-	-	-	46	-	-	-	-	46	100100-73500
11/17/16	11/18/16	12/2/16	Nashville, TN	TN Completion Academy	-	188	26	-	-	-	-	-	214	214	110001-13302
12/3/16	12/6/16	12/15/16	Atlanta, GA	SACSCOC Conference	250	425	173	97	-	-	945	-	-	945	200200-73200
1/6/17	1/8/17	1/19/17	Anaheim, CA	American Baseball Coaches	-	139	160	120	419	-	-	-	-	419	100100-73200
2/20/17	2/21/17	3/2/17	Nashville, TN	TBR President's Meeting	-	159	89	32	280	-	-	-	-	280	100100-73100
3/15/17	3/15/17	1/11/17	Nashville, TN	TCA Annual Meeting	-	-	-	100	100	-	-	-	-	100	100100-73100
3/25/17	3/28/17	11/8/16	Washington, DC	NAWB Forum	-	335	-	800	-	-	1,135	-	-	1,135	600501-73200
		3/27/17	Washington, DC	AACA Advocates in Action	-	-	-	195	195	-	-	-	-	195	100100-73200
1/10/17	1/10/17	1/18/17	Dyersburg, TN	Leadership	4	-	-	-	4	-	-	-	-	4	100100-73500
2/14/17	2/14/17	2/16/17	Nashville, TN	Leadership	199	-	-	-	199	-	-	-	-	199	100100-73500
3/7/17	3/7/17	3/21/17	Dyer County, TN	Leadership	11	-	-	-	11	-	-	-	-	11	100100-73500
4/6/17	4/6/17	4/21/17	Dyer County, TN	Leadership	18	-	-	-	18	-	-	-	-	18	100120-73500
4/11/17	4/11/17	4/21/17	Dyersburg, TN	Leadership	5	-	-	-	5	-	-	-	-	5	100120-73500
5/30/17	5/30/17	6/14/17	Dyersburg, TN	Leadership	6	-	-	-	6	-	-	-	-	6	100120-73500
3/30/17	3/31/17	4/10/17	Murfreesboro, TN	TBR Quarterly Meeting	-	148	38	-	186	-	-	-	-	186	100100-73100
4/13/17	4/14/17	4/20/17	Owensboro, KY	Advisory Board Mtg	-	93	-	-	93	-	-	-	-	93	100100-73200
				Owensboro CC											
5/15/17	5/16/17	5/18/17	Nashville, TN	TBR President's Meeting		188	89		277	-	-	-	-	277	100100-73100
6/21/17	6/23/17	6/28/17	Harriman, TN	TBR Board Meeting		226	128		353	-	-	-	-	353	100100-73100
6/11/17	6/13/17	6/20/17	Washington, DC	AACC Advocacy Meeting	667		173	93	933	-	-	-	-	933	100100-73200
4/22/17	4/25/17	5/3/17	New Orleans, LA	AACC Convention	573	908	224	960	2,665	-	-	-	-	2,665	100100-73200
4/7/17	3/24/17	3/28/17	Washington, DC	NAWD	655		242	130		-	1,027	-	-	1,027	600501-73200
<b>Total Travel Expenses for the President</b>					<b>\$ 2,906</b>	<b>\$ 3,440</b>	<b>\$ 1,587</b>	<b>\$ 3,114</b>	<b>\$ 7,132</b>	<b>\$ -</b>	<b>\$ 3,702</b>	<b>\$ -</b>	<b>\$ 214</b>	<b>\$ 11,048</b>	

Dyersburg State Community College  
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited  
For the Period July 1, 2016 to June 30, 2017

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/20/16	8/16/16	TSAC	Reimburse TN Promise Days	\$ (24)	\$ -	\$ -	\$ -	\$ -	\$ (24)	7	\$ (3.43)	100130-74980
7/20/16	8/1/16	Walmart	TN Promise Days	24	-	-	-	-	24	7	\$ 3.43	100130-74980
7/21/16	7/21/16	Wendy's	QEP Meeting	25	-	-	-	-	25	4	\$ 6.25	100120-74980
7/26/16	8/2/16	Wendy's	Compliance Assist Meeting	13	-	-	-	-	13	2	\$ 6.50	100120-74980
7/26/16	7/28/16	TKR Partners	WIOA Planning Meeting	-	-	14	-	-	14	1	\$ 14.00	600501-74980
7/28/16	8/1/16	Boathouse	President's Staff Retreat	113	-	-	-	-	113	10	\$ 11.30	100120-74980
7/28/16	8/1/16	Kroger	President's Staff Retreat	11	-	-	-	-	11	10	\$ 1.10	100120-74980
7/28/16	8/9/16	Food Rite	President's Staff Retreat	2	-	-	-	-	2	10	\$ 0.20	100120-74980
8/1/16	8/1/16	Walmart	Master Advisor Training	12	-	-	-	-	12	15	\$ 0.80	100120-74980
8/9/16	8/16/16	The Bakers Rack	WIOA Strategic Planning	-	-	9	-	-	9	1	\$ 9.00	600501-74980
8/11/16	8/11/16	Walmart	QEP Meeting	31	-	-	-	-	31	16	\$ 1.94	100120-74980
8/19/16	8/17/16	Kroger	Fall Update	79	-	-	-	-	79	207	\$ 0.38	100100-74980
8/19/16	8/30/16	Follett	Fall Update Reimbursement	(79)	-	-	-	-	(79)	207	\$ (0.38)	100100-74980
8/19/16	8/10/16	Walmart	Feather Retirement	105	-	-	-	-	105	207	\$ 0.51	100130-74980
8/19/16	8/17/16	Kroger	Feather Retirement	36	-	-	-	-	36	207	\$ 0.17	100120-74980
8/19/16	8/26/16	Paula Jordan	Feather Retirement	135	-	-	-	-	135	207	\$ 0.65	100130-74980
8/20/16	8/12/16	Crockett Co. Chamber	Chamber Annual Banquet	20	-	-	-	-	20	1	\$ 20.00	100100-74980
8/22/16	8/12/16	Dyersburg Chamber of Commerce	Membership Luncheon	20	-	-	-	-	20	1	\$ 20.00	100100-74980
8/31/16	8/31/16	Wendy's	Faculty Assembly Executive Committee	44	-	-	-	-	44	7	\$ 6.29	100120-74980
9/13/16	9/20/16	Edmundson	WIOA Quarterly Meeting	-	-	12	-	-	12	1	\$ 12.00	600501-74980
11/15/16	11/18/16	Edmundson	WIOA Quarterly Meeting	-	-	12	-	-	12	1	\$ 12.00	600501-74980
10/7/16	10/6/16	Kroger	Fall Conference	105	-	-	-	-	105	207	\$ 0.51	100100-74980
10/7/16	10/12/16	Kroger	Fall Conference	358	-	-	-	-	358	207	\$ 1.73	100100-74980
10/7/16	10/12/16	Kroger	Fall Conference	269	-	-	-	-	269	207	\$ 1.30	100100-74980
10/7/16	10/12/16	Kroger	Fall Conference	42	-	-	-	-	42	207	\$ 0.20	100100-74980
11/2/16	11/3/16	Wendy's	Faculty Assembly Executive Committee	44	-	-	-	-	44	12	\$ 3.67	100120-74980
10/14/16	10/19/16	Edmundson	Diversity Dinner	240	-	-	-	-	240	16	\$ 15.00	100130-74980
10/12/16	10/14/16	Wendy's	Faculty Assembly Executive Committee	44	-	-	-	-	44	12	\$ 3.67	100120-74980
11/1/16	11/8/16	Lupo's	Donor Meeting	65	-	-	-	-	65	5	\$ 13.00	100120-74980
11/10/16	11/15/16	Calvin Jrs.	Dyer Chamber Breakfast	175	-	-	-	-	175	50	\$ 3.50	100130-74980
11/7/16	11/28/16	Old Town Hall	Donor Luncheon RN to Para	628	-	-	-	-	628	35	\$ 17.94	100130-74980
12/2/16	12/8/16	Edmundson	Symphony Pre-dinner	300	-	-	-	-	300	20	\$ 15.00	100130-74980
10/7/16	12/14/16	Burk's Beverage	Fall Conference	(669)	-	-	-	-	(669)	207	\$ (3.23)	100100-74980
1/12/17	12/19/16	Ticket sales	MLK Luncheon	(20)	-	-	-	-	(20)	1	\$ (20.00)	100130-74980
12/18/16	12/21/16	Edmundson	Holiday Open House	990	-	-	-	-	990	90	\$ 11.00	100100-74980
1/4/17	1/11/17	Dyersburg Chamber of Commerce	Board of Directors	145	-	-	-	-	145	1	\$ 145.00	100100-74980
1/10/17	1/18/17	Calvin Jrs.	Breakfast Before Hours	147	-	-	-	-	147	42	\$ 3.50	100100-74980
1/12/17	1/27/17	Edmundson	MLK Luncheon	1,125	-	-	-	-	1,125	125	\$ 9.00	100130-74980
1/12/17	Var	Ticket sales	MLK Luncheon	(1,200)	-	-	-	-	(1,200)	125	\$ (9.60)	100130-74980
1/20/17	1/26/17	Karen Bowyer	Recruitment meeting-Lupos	42	-	-	-	-	42	2	\$ 21.00	100100-74980
1/25/17	2/1/17	Wendy's	Accreditation Review	13	-	-	-	-	13	2	\$ 6.50	100120-74980
1/26/17	1/27/17	Kroger	Camper Retirement Reception	26	-	-	-	-	26	1	\$ 26.00	100130-74980
1/26/17	2/1/17	Paula Jordan	Camper Retirement Reception	45	-	-	-	-	45	1	\$ 45.00	100130-74980
1/28/17	2/1/17	Dyersburg Chamber of Commerce	Awards Banquet	50	-	-	-	-	50	1	\$ 50.00	100100-74980
2/1/17	2/1/17	Wendy's	Faculty Assembly Executive Committee	19	-	-	-	-	19	3	\$ 6.33	100120-74980
2/6/17	2/8/17	Karen Bowyer	Recruitment meeting-Lupos	47	-	-	-	-	47	2	\$ 23.50	100100-74980
2/13/17	2/14/17	Wendy's	Athletic Meeting	50	-	-	-	-	50	8	\$ 6.25	100120-74980
2/24/17	2/28/17	Edmundson	Legislative Luncheon	480	-	-	-	-	480	40	\$ 12.00	100100-74980
2/28/17	3/7/17	Edmundson	WIOA Quarterly Meeting	-	-	12	-	-	12	1	\$ 12.00	600501-74980
3/1/17	3/2/17	Wendy's	Faculty Assembly Executive Committee	25	-	-	-	-	25	4	\$ 6.25	100120-74980
3/12/17	3/16/17	Karen Bowyer	Recruitment meeting VP candidate	-	-	72	-	-	72	2	\$ 36.00	303100-74980
		Karen Bowyer	Recruitment meeting VP candidate	-	-	54	-	-	54	3	\$ 18.00	303100-74980
3/22/17	3/24/17	Wendy's	BCM Meeting	6	-	-	-	-	6	1	\$ 6.00	100120-74980
4/13/17	4/13/17	Follett	Conference Refreshments	(103)	-	-	-	-	(103)	230	\$ (0.45)	100100-74980
4/13/17	4/20/17	Kroger	Conference Refreshments	103	-	-	-	-	103	230	\$ 0.45	100100-74980
5/3/17	6/26/17	Kroger	Maddox Retirement	9	-	-	-	-	9	60	\$ 0.14	100130-74980
3/31/17	4/6/17	Ross United Meth Church	Teachers Can't Do It Alone	10	-	-	-	-	10	1	\$ 10.00	100120-74980
5/3/17	5/4/17	Daylight Donuts	Hoffmann Retirement	14	-	-	-	-	14	75	\$ 0.19	100130-74980
5/3/17	5/4/17	Country Mart	Hoffmann Retirement	17	-	-	-	-	17	75	\$ 0.22	100130-74980
5/12/17	5/16/17	W TN Strawberry Festival	2017 Gov Lunch Tickets	25	-	-	-	-	25	1	\$ 25.00	100100-74980
4/28/17	5/1/17	Kroger	Prater Retirement	25	-	-	-	-	25	31	\$ 0.81	100120-74980
6/14/17	6/26/17	Express Donuts	Maddox Retirement	28	-	-	-	-	28	60	\$ 0.47	100130-74980
4/5/17	4/9/17	Wendy's	Faculty Assembly Executive Committee	31	-	-	-	-	31	5	\$ 6.29	100120-74980
5/3/17	5/3/17	Kroger	Hoffmann Retirement	40	-	-	-	-	40	75	\$ 0.53	100120-74980
4/3/17	4/6/17	Wendy's	Glover Building Meeting	82	-	-	-	-	82	12	\$ 6.81	100120-74980
6/14/17	6/26/17	Kroger	Maddox Retirement	40	-	-	-	-	40	60	\$ 0.67	100130-74980
3/13/17	3/16/17	Billings Bald Butcher	Dinner w VP Candidate	-	-	45	-	-	45	3	\$ 14.91	303100-74980
3/12/17	3/16/17	Blue Bank Resort Fishhouse	Dinner w VP Candidate	-	-	72	-	-	72	2	\$ 36.18	303100-74980
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 4,479</b>	<b>\$ -</b>	<b>\$ 302</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,781</b>			

Dyersburg State Community College  
Schedule C - Other Expenses for the President - Unaudited  
For the Period July 1, 2016 to June 30, 2017

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
8/27/16	Karen Bowyer	Reimburse ATT house phone bill	\$ 39	\$ -	\$ -	\$ -	\$ -	39	100100-74210
9/7/16	Karen Bowyer	Reimburse ATT house phone bill	39	-	-	-	-	39	100100-74210
9/26/16	Karen Bowyer	Reimburse ATT house phone bill	39	-	-	-	-	39	100100-74210
7/15/16	Verizon Wireless	Bowyer cell/tablet charges	89	-	-	-	-	89	100100-74211
8/17/16	Verizon Wireless	Bowyer cell/tablet charges	141	-	-	-	-	141	100100-74211
9/15/16	Verizon Wireless	Bowyer cell/tablet charges	141	-	-	-	-	141	100100-74211
9/1/16	M Lee Publishers	TN Journal Renewal	397	-	-	-	-	397	100100-74480
9/2/16	SACSCOC	SACSCOC annual dues	150	-	-	-	-	150	100100-74480
8/25/16	Hobby Lobby	Feather Retirement books/frames	40	-	-	-	-	40	100130-74980
8/26/16	Walmart	Feather Retirement Frames	102	-	-	-	-	102	100130-74980
9/26/16	Walmart	Feather Retirement Frames	(43)	-	-	-	-	(43)	100130-74980
8/26/16	Walmart	Feather Retirement Frames	(18)	-	-	-	-	(18)	100130-74980
8/26/16	Hobby Lobby	Feather Retirement books/frames	(22)	-	-	-	-	(22)	100130-74980
7/19/16	Fuelman	fuel president car	-	-	29	-	-	29	304120-75210
7/25/16	Fuelman	fuel president car	-	-	19	-	-	19	304120-75210
8/9/16	Fuelman	fuel president car	-	-	20	-	-	20	304120-75210
8/18/16	Fuelman	fuel/wash president car	-	-	52	-	-	52	304120-75210
8/30/16	Fuelman	fuel president car	-	-	20	-	-	20	304120-75210
9/6/16	Fuelman	fuel/wash president car	-	-	27	-	-	27	304120-75210
9/20/16	Fuelman	fuel/wash president car	-	-	23	-	-	23	304120-75210
9/26/16	Fuelman	fuel/wash president car	-	-	26	-	-	26	304120-75210
11/2/16	Karen Bowyer	Reimburse ATT house phone bill	39	-	-	-	-	39	100100-74210
11/30/16	Karen Bowyer	Reimburse ATT house phone bill	39	-	-	-	-	39	100100-74210
10/17/16	Verizon Wireless	Bowyer cell/tablet charges	141	-	-	-	-	141	100100-74211
11/16/16	Verizon Wireless	Bowyer cell/tablet charges	141	-	-	-	-	141	100100-74211
12/15/16	Verizon Wireless	Bowyer cell/tablet charges	140	-	-	-	-	140	100100-74211
12/2/16	Humboldt Chronical	Historical Magazine	170	-	-	-	-	170	100130-74470
11/20/16	Herald Gazette	Display Advertisements	165	-	-	-	-	165	100130-74470
10/20/16	AACC	AACC Dues	3,755	-	-	-	-	3,755	100100-74880
11/29/16	Chronicle of Philanthropy	Subscription renewal	81	-	-	-	-	81	100100-74880
12/2/16	Higher Education publications	2017 Directory	75	-	-	-	-	75	100100-74880
11/4/16	Frames Etc	GCC Plans	248	-	-	-	-	248	100130-74480
10/18/16	Fuelman	fuel/wash president car	-	-	27	-	-	27	304120-75210
10/25/16	Fuelman	fuel/wash president car	-	-	22	-	-	22	304120-75210
10/31/16	Fuelman	fuel/wash president car	-	-	42	-	-	42	304120-75210
11/14/16	Fuelman	fuel/wash president car	-	-	48	-	-	48	304120-75210
11/29/16	Fuelman	fuel/wash president car	-	-	22	-	-	22	304120-75210
12/8/16	Fuelman	fuel/wash president car	-	-	33	-	-	33	304120-75210
12/20/16	Fuelman	fuel/wash president car	-	-	22	-	-	22	304120-75210
9/18/16	Petty cash	fuel president car	-	-	20	-	-	20	304120-75210
12/13/16	Walmart	Phone case	-	-	35	-	-	35	501100-74502
12/13/16	Walmart	Screen Protector	-	-	10	-	-	10	501100-74502
11/28/16	Frazier Roofing	Repair home roof	-	-	288	-	-	288	304160-74320
2/3/17	Karen Bowyer	Reimburse ATT house phone bill	39	-	-	-	-	39	100100-74210
1/27/17	Karen Bowyer	Reimburse ATT house phone bill	39	-	-	-	-	39	100100-74210
2/27/17	Karen Bowyer	Reimburse ATT house phone bill	39	-	-	-	-	39	100100-74210
1/18/17	Verizon Wireless	Bowyer cell/tablet charges	481	-	-	-	-	481	100100-74211
2/15/17	Verizon Wireless	Bowyer cell/tablet charges	140	-	-	-	-	140	100100-74211
3/15/17	Verizon Wireless	Bowyer cell/tablet charges	207	-	-	-	-	207	100100-74211
1/5/17	Lauderdale Chamber of Comm	Annual Dues	83	-	-	-	-	83	100100-74480
1/10/17	Fuelman	fuel president car	-	-	22	-	-	22	304120-75210
1/17/17	Fuelman	fuel president car	-	-	18	-	-	18	304120-75210
1/25/17	Karen Bowyer	fuel president car	-	-	29	-	-	29	304120-75210
1/31/2017	Fuelman	fuel president car	-	-	17	-	-	17	304120-75210
2/7/17	Fuelman	fuel/wash president car	-	-	15	-	-	15	304120-75210
2/14/17	Fuelman	fuel president car	-	-	15	-	-	15	304120-75210
2/14/17	Karen Bowyer	fuel president car	-	-	14	-	-	14	304120-75210
2/28/17	Fuelman	fuel/wash president car	-	-	42	-	-	42	304120-75210
3/3/17	Karen Bowyer	fuel president car	-	-	31	-	-	31	304120-75210
3/14/17	Fuelman	fuel president car	-	-	15	-	-	15	304120-75210
3/21/17	Fuelman	fuel president car	-	-	15	-	-	15	304120-75210
3/28/17	Fuelman	fuel president car	-	-	24	-	-	24	304120-75210
3/29/17	Lowe's	Paint President's House	-	-	11	-	-	11	304160-74508
7/11/17	Verizon Wireless	Bowyer cell/tablet charges	63	-	-	-	-	63	100100-74211
6/20/17	Verizon Wireless	Bowyer cell/tablet charges	145	-	-	-	-	145	100100-74211
4/20/17	Verizon Wireless	Bowyer cell/tablet charges	161	-	-	-	-	161	100100-74211
5/18/17	Verizon Wireless	Bowyer cell/tablet charges	166	-	-	-	-	166	100100-74211
4/18/17	Karen Bowyer	Reimburse ATT house phone bill	39	-	-	-	-	39	100100-74210
5/1/17	Karen Bowyer	Reimburse ATT house phone bill	39	-	-	-	-	39	100100-74210
6/27/17	Karen Bowyer	Reimburse ATT house phone bill	40	-	-	-	-	40	100100-74210
6/9/17	Karen Bowyer	Reimburse ATT house phone bill	40	-	-	-	-	40	100100-74210
5/1/17	Dollar Tree Stores	Cards for retirees	3	-	-	-	-	3	100120-74980
5/1/17	Walmart	Plates & napkins for retiree receptions	5	-	-	-	-	5	100120-74980
5/5/17	Dyersburg Trophy	Plaques for retirees, frame for commencement speaker	588	-	-	-	-	588	100120-74490
4/6/17	Fuelman	fuel president car	-	-	29	-	-	29	304120-75210
<b>Total Other Operating Expenses for the President</b>			<b>\$ 8,403</b>	<b>\$ -</b>	<b>\$ 1,082</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,485</b>	





November 3, 2017

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

Dear Chairman Griscom:

Enclosed is the internal audit report of the expenses of the Office of the President for Jackson State Community College for the fiscal year July 1, 2016 to June 30, 2017, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of or for the benefit of the president regardless of the funding source.

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

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

Sincerely,

Leston Andrew McArthur, CPA  
Director of Internal Audit  
Nashville State Community College

CC: President: Dr. Allana Hamilton  
Vice President for Business: Mr. Horace Chase  
Director of Internal Audit: Ms. Chrystal Pittman

**Jackson State Community College**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2016 – June 30, 2017**

<b>President</b>	Dr. Allana Hamilton	<b>Internal Auditor</b>	Andrew McArthur, CPA Nashville State Community College																																																																																												
<b>Objectives</b>	To comply with Tennessee Code Annotated, Title 49, Chapter 7 and Tennessee Board of Regents (TBR) Policy 4:03:03:60, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2016 to June 30, 2017; to determine compliance with state statutes and TBR and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of or for the benefit of the president regardless of the funding source.																																																																																														
<b>Scope</b>	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																																														
<b>Analysis</b>	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president’s office during the fiscal year ended June 30, 2017:</p> <table><tr><td></td><td><b>Institutional</b></td><td><b>Foundation</b></td><td><b>External</b></td><td><b>Total</b></td></tr><tr><td>President:</td><td></td><td></td><td></td><td></td></tr><tr><td>Salary and Benefits</td><td>\$291,598</td><td>\$00</td><td>\$00</td><td>\$291,598</td></tr><tr><td>Bonus Payments</td><td>\$00</td><td>\$00</td><td>\$00</td><td>\$00</td></tr><tr><td>Discretionary Allowance</td><td>\$00</td><td>\$00</td><td>\$00</td><td>\$00</td></tr><tr><td>Housing Allowance</td><td>\$10,539</td><td>\$00</td><td>\$00</td><td>\$10,539</td></tr><tr><td>Vehicle Allowance</td><td>\$7,203</td><td>\$00</td><td>\$00</td><td>\$7,203</td></tr><tr><td>Other Allowances</td><td>\$6,904</td><td>\$00</td><td>\$00</td><td>\$6,904</td></tr><tr><td>Salary, Benefits &amp; Other Payments</td><td>\$316,244</td><td>\$00</td><td>\$00</td><td>\$316,244</td></tr><tr><td>Travel (Schedule A)</td><td>\$6,870</td><td>\$00</td><td>\$00</td><td>\$6,870</td></tr><tr><td>Business Meals and Hospitality (Schedule B)</td><td>\$5,302</td><td>\$3591</td><td>\$00</td><td>\$8893</td></tr><tr><td>Other Expenses (Schedule C)</td><td>\$1468</td><td>\$00</td><td>\$00</td><td>\$1468</td></tr><tr><td>President’s Office:</td><td></td><td></td><td></td><td></td></tr><tr><td>Salary and Benefits</td><td>\$83,309</td><td>\$00</td><td>\$00</td><td>\$83,309</td></tr><tr><td>Travel</td><td>\$300</td><td>\$00</td><td>\$00</td><td>\$300</td></tr><tr><td>Business Meals and Hospitality</td><td>\$00</td><td>\$00</td><td>\$00</td><td>\$00</td></tr><tr><td>Other Expenses</td><td>\$4,382</td><td>\$00</td><td>\$00</td><td>\$4,382</td></tr><tr><td>Total Expenses</td><td>\$417,875</td><td>\$3591</td><td>\$00</td><td>\$421,466</td></tr></table> <p><b>Additional Disclosures:</b> <b>Discretionary Allowance</b> – The President was provided a discretionary spending allowance. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income. <b>Housing Allowance</b> - The President was provided a housing allowance of \$900 per month with the exception of the third quarter of the fiscal year during which the housing allowance was \$813 per month. <b>Other Allowances</b> – The President was provided other allowances for a cell phone in the amount of \$1571 and an administrative stipend in the amount of \$5333, which were paid as taxable income.</p>						<b>Institutional</b>	<b>Foundation</b>	<b>External</b>	<b>Total</b>	President:					Salary and Benefits	\$291,598	\$00	\$00	\$291,598	Bonus Payments	\$00	\$00	\$00	\$00	Discretionary Allowance	\$00	\$00	\$00	\$00	Housing Allowance	\$10,539	\$00	\$00	\$10,539	Vehicle Allowance	\$7,203	\$00	\$00	\$7,203	Other Allowances	\$6,904	\$00	\$00	\$6,904	Salary, Benefits & Other Payments	\$316,244	\$00	\$00	\$316,244	Travel (Schedule A)	\$6,870	\$00	\$00	\$6,870	Business Meals and Hospitality (Schedule B)	\$5,302	\$3591	\$00	\$8893	Other Expenses (Schedule C)	\$1468	\$00	\$00	\$1468	President’s Office:					Salary and Benefits	\$83,309	\$00	\$00	\$83,309	Travel	\$300	\$00	\$00	\$300	Business Meals and Hospitality	\$00	\$00	\$00	\$00	Other Expenses	\$4,382	\$00	\$00	\$4,382	Total Expenses	\$417,875	\$3591	\$00	\$421,466
	<b>Institutional</b>	<b>Foundation</b>	<b>External</b>	<b>Total</b>																																																																																											
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	<p><b>Vehicle Allowance</b> – The President was provided a vehicle allowance of \$700 per month from July 1, 2016 through January 9, 2017. The current President Hamilton did not receive a vehicle allowance, instead choosing the use of a vehicle.</p> <p><b>External Sources</b> – This report includes the cost of items provided, paid, or reimbursed by external sources for the benefit of the President. In instances when the values of these items are not available, other relevant details are provided on the applicable supplemental schedule.</p>		
<b>Questioned Costs</b>	None	<b>Recoveries</b>	N/A
<b>Conclusion</b>	The objectives of the audit of the expenses of the Office of the President for Jackson State Community College for the fiscal year July 1, 2016 through June 30, 2017 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls.		
<b>Restriction on Use of Report</b>	<i>This report is intended solely for the internal use of the Tennessee Board of Regents and the Jackson State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit, Nashville State Community College, Office of Internal Audit, and handled in accordance with institutional policies; however, this report is a matter of public record.</i>		

**Jackson State Community College**  
**Summary of the President's Expenses**  
**For the Period July 1, 2016 to June 30, 2017**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 291,598	\$ -	\$ -	\$ -	\$ -	\$ 291,598
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		-	-	-	-	-	-
Housing Allowance		10,539	-	-	-	-	10,539
Vehicle Allowance		7,203	-	-	-	-	7,203
Other Allowances		6,904	-	-	-	-	6,904
Salary, Benefits & Other Payments		<u>316,244</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>316,244</u>
Travel	A	6,617	-	253	-	-	6,870
Business Meals and Hospitality	B	5,302	270	-	3,321	-	8,893
Other Expenses	C	865	-	603	-	-	1,468
<b>Total Expenses for the President</b>		<u>329,028</u>	<u>270</u>	<u>856</u>	<u>3,321</u>	<u>-</u>	<u>333,475</u>
<b>President's Office:</b>							
Salary and Benefits (1 FTE)		83,309	-	-	-	-	83,309
Travel		300	-	-	-	-	300
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		4,382	-	-	-	-	4,382
Memberships				42,741			42,741
		<u>87,991</u>	<u>-</u>	<u>42,741</u>	<u>-</u>	<u>-</u>	<u>130,731</u>
<b>Total Expenses</b>		<u>\$ 417,019</u>	<u>\$ 270</u>	<u>\$ 43,597</u>	<u>\$ 3,321</u>	<u>\$ -</u>	<u>\$ 464,206</u>

**Additional Disclosures:**

**Housing** - The former President (Blanding) was provided a housing allowance \$900 per month. The Interim President (Chase) did not receive a housing allowance. The current President Hamilton receives \$813 per month housing allowance.

**Vehicle** - The former President (Blanding) was provided a vehicle allowance of \$700 per month. The Interim President (Chase) received a vehicle allowance of \$700 per month. The current President Hamilton did not receive a vehicle allowance, instead choosing the use of a vehicle.

**Other Allowances** - The former President (Blanding) was provided other spending allowances of \$100 per month for cell phone and \$333.33 per month for administrative expense. The Interim President (Chase) was provided other spending allowances of \$100 per month for cell phone and \$333.33 per month for administrative expense. The current President Hamilton received \$100.00 per month for cell phone and \$333.22 per month for administrative expense (cell phone and administrative expense for January 2017 were prorated for Dr. Hamilton).

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

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

**Jackson State Community College**  
**Schedule A - Travel Expenses for the President**  
**For the Period July 1, 2016 to June 30, 2017**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
9/14/16	9/16/16	10/11/16	Nashville, TN	TBR Quarterly Meeting		\$ 304	\$ 128	\$ 16	\$ 447					\$ 447	100010-73100
11/5/16	11/8/16	11/17/16	Oklahoma City, OK	SACUBO Conference	\$ 279	\$ 542	\$ 207	\$ 494	1,521					\$ 1,521	100010-73200
11/21/16	11/23/16	11/30/16	Nashville, TN	Shared Services Interviews		\$ 275	\$ 148		422					\$ 422	100010-73100
12/1/16	12/2/16	12/12/16	Nashville, TN	TBR Quarterly Meeting		\$ 188	\$ 44	\$ 20	252					\$ 252	100010-73100
12/2/16	12/6/16	10/27/16	Atlanta, GA	SACS Annual Meeting	\$ 228	\$ 669	\$ 328	\$ 846	\$ 2,071	\$ -	\$ -	\$ -	\$ -	\$ 2,071	100010-73200
12/11/16	12/16/16	11/21/16	Nashville, TN	Updating the Professional Accountant				\$ 210	210					\$ 210	100010-73100
1/5/17	1/6/17	12/16/16	Jackson, TN	Title IX Training	-	-	-	\$ 50	50	-	-	-	-	\$ 50	100010-73100
12/12/16	12/13/16	1/10/17	Nashville, TN	TBR	-	188	89	-	277	-	-	-	-	\$ 277	100010-73100
2/20/17	2/21/17	2/28/17	Nashville, TN	TBR President's Meeting and PTK All TN Luncheon		188	89	23	300					\$ 300	100010-73100
3/14/17	3/16/17	1/26/17	Nashville, TN	TCA 2017 Annual Meeting				110	110					\$ 110	100010-73100 100010-74503
3/30/17	3/31/17	4/19/17	Murfreesboro, TN	TBR Quarterly Meeting		163	77		239					\$ 239	100010-73100
4/6/17	4/7/17	4/13/17	Nashville, TN	PTK National Convention		188	89		277					\$ 277	100010-73100
5/15/17	5/16/17	5/22/17	Nashville, TN	TBR President's Meeting		188	89		277					\$ 277	100010-73100
6/7/17	6/8/17	6/9/17	Huntsville, AL	Cyber Security Conference JSCC/Award Presentation		169	77	7			253			\$ 253	223010-73200
6/22/17	6/23/17	6/28/17	Harriman, TN	TBR Quarterly Meeting		87	77		163					\$ 163	100010-73100
					-	-	-	-	-	-	-	-	-	\$ -	
<b>Total Travel Expenses for the President</b>					<b>\$ 507</b>	<b>\$ 3,149</b>	<b>\$ 1,438</b>	<b>\$ 1,776</b>	<b>\$ 6,617</b>	<b>\$ -</b>	<b>\$ 253</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,870</b>	

**Jackson State Community College**  
**Schedule C - Other Expenses for the President**  
**For the Period July 1, 2016 to June 30, 2017**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
12/16/16	Cleveland State Community College	PTK All-Tennessee Luncheon and Stipend for Regional PTK Coordinator w/Extra Guest	\$ 865	\$ -	\$ -	\$ -	\$ -	\$ 865	100010-74503
3/1/17	Dr. Allana Hamilton	Moving expense reimbursement per Moving Allowance Agreement			\$ 603			\$ 603	102030-73700
			-	-	-	-	-	-	
ing Expenses for the President			<u>\$ 865</u>	<u>\$ -</u>	<u>\$ 603</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,468</u>	

**Jackson State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2016 to June 30, 2017**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/18/16	8/16/16	Dollar General Store	Coffee Supplies	\$ 33					\$ 33			100010-74503
8/11/16	9/19/16	Dollar General Store	Coffee Supplies	\$ 59					\$ 59			100010-74503
8/12/16	9/19/16	Sam's/Walmart	Fall 2016 Faculty/Staff Inservice	174	-	-	-	-	\$ 174	180	\$ 0.97	100010-74503
8/15/16	9/19/16	Starbucks	Fall 2016 Faculty/Staff Inservice	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ 225	180	\$ 1.25	100010-74503
8/15/16	9/19/16	U.S. Donuts	Fall 2016 Faculty/Staff Inservice	137	-	-	-	-	137	180	\$ 0.76	100010-74503
8/15/16	9/19/16	U.S. Donuts	Fall 2016 Faculty/Staff Inservice	1	-	-	-	-	1	180	\$ 0.01	100010-74503
				537	-	-	-	-	537		\$ 2.98	
10/12/16	11/1/16	BancorpSouth	Dinner with Achieve the Dream Coaches	-	-	-	-	-	-	7	\$ 38.14	263034-1001
10/13/16	12/16/16	Kroger	Achieve the Dream - Coaches Visit		5				5	37	\$ 0.14	263034-1001
10/13/16	10/18/16	Heavenly Ham	Achieve the Dream - Coaches Visit		265				265	37	\$ 7.15	263034-1001
				-	270				270		\$ 7.29	
11/11/16	10/25/16	West Tennessee Healthcare Foundation	Foundation Gala				1,850		1,850	13	\$ 142.31	263034-1001
12/9/16	12/18/16	Old Country Store	Campus Christmas Party	1,642					1,642	165	\$ 9.95	100010-74503
		Sams	Campus Christmas Party	44					44	165	\$ 0.27	100010-74503
		Kroger	Campus Christmas Party	5					5	165	\$ 0.03	100010-74503
				1,691					1,691		\$ 10.25	
12/12/16	1/18/17	Petty Cash - Heather Freeman	Reimbursement for coffee supplies	7					7			100010-74503
1/20/17	1/18/17	The Jackson Chamber	Quarterly Breakfast	36					36	3	\$ 12.00	100010-74503
2/13/17	2/17/17	Heather Freeman	Reimbursement for Achieve The Dream Coaches Dinner				92		92	6	\$ 15.33	263034-1001
2/13/17	2/16/17	Heather Freeman	Reimbursement for refreshments for Capacity Café discussion	50					50	63	\$ 0.79	100010-74503
2/13/17	2/15/16	Heavenly Ham	Lunch Capacity Café discussion	329					329	42	\$ 7.83	100010-74503
				379					379		\$ 8.63	
3/10/17	3/10/17	Heather Freeman	Reimbursement for Achieve The Dream 2017 Dinner with Team and Coaches				964		964	15	\$ 64.27	263034-1001

**Jackson State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2016 to June 30, 2017**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
3/20/17	3/22/17	Heavenly Ham	THEC Outcomes-Based Funding Formula - Training and Planning Session	102					102	13	\$ 7.85	100010-74503
2/16/17	3/29/17	Nancy's Carousel Flowers	Dr. Hamilton's Welcome Reception	72					72	250	\$ 0.29	100010-74503
2/16/17	2/10/17	Silla's Spoon	Dr. Hamilton's Welcome Reception	1,750					1,750	250	\$ 7.00	100010-74503
2/16/17	2/15/17	Signs First	Dr. Hamilton's Welcome Reception	182					182	250	\$ 0.73	100010-74503
				2,004					2,004		\$ 8.02	
3/16/17	3/30/17	The Jackson Chamber	2017 Annual Celebration	200					200	8	\$ 25.00	100010-74503
3/20/17	4/10/17	Heather Freeman	Reimbursement for beverages for THEC outcomes budget training	17					17			100010-74503
3/29/17	4/10/17	Heather Freeman	Reimbursement for mints and water for meeting with TBR and consultant representatives to discuss shared services plans, concerns and ask questions	12					12	23	\$ 0.51	100010-74503
4/10/2017 4/11/2017	4/18/17	Heather Freeman	Reimbursement for water for THEC meeting and JSCC Foundation Scholarship Banquet	18					18			100010-74503
5/6/17	5/26/17	Westside Cleaners	Cleaning tablecloths for JSCC Graduation	65					65			100010-74503
5/19/17	5/22/17	The Jackson Chamber	Quarterly Membership Breakfast	24					24	2	\$ 12.00	100010-74503
5/24/17	4/13/17	Southwest Tennessee Development District (SWTDD)	SWTDD Charity Golf Tournament				415		415	4	\$ 103.75	263034-1001
5/28/17	5/30/17	Jackson Madison County NAACP	2 ticket for 2017 Freedom Fund Banquet	130					130	2	\$ 65.00	100010-74503
	6/15/17	The Jackson Chamber	Credit for Chamber Breakfast	(12)					(12)			100010-74503
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 5,302</b>	<b>\$ 270</b>	<b>\$ -</b>	<b>\$ 3,321</b>	<b>\$ -</b>	<b>\$ 8,893</b>			





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## Motlow State Community College

### Audit of President's Expenses

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October 20, 2017

Audit Conducted by:  
TBR System-wide Internal Audit



THE COLLEGE SYSTEM  
of TENNESSEE

Office of System-wide Internal Audit

1 Bridgestone Park, Third Floor  
Nashville, Tennessee 37214  
615-366-4496 OFFICE 615-366-1517 FAX

[tbr.edu](http://tbr.edu)

October 20, 2017

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

Dear Regent Griscom:

Enclosed is the internal audit report of the expenses of the Office of the President for Motlow State Community College for the fiscal year July 1, 2016 to June 30, 2017, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of, or for the benefit of the president, regardless of the funding source.

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

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

Sincerely,

Mike Batson, CPA  
Chief Audit Executive  
TBR System-wide Internal Audit

CC: Hilda Tunstill, Interim President  
Tammy Wiseman, Director of Internal Audit

**Motlow State Community College**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2016 – June 30, 2017**

President	Hilda Tunstill, Interim	Internal Auditor	Linda Ciprich, TBR SWIA																																																																																							
Objectives	To comply with Tennessee Code Annotated, Title 49, Chapter 7 and Tennessee Board of Regents (TBR) Policy 4:03:03:60, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2016 to June 30, 2017; to determine compliance with state statutes and TBR and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of, or for the benefit of the president regardless of the funding source.																																																																																									
Scope	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																																									
Analysis	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president’s office during the fiscal year ended June 30, 2017:</p> <table><thead><tr><th></th><th>Institutional</th><th>Foundation</th><th>External</th><th>Total</th></tr></thead><tbody><tr><td>President:</td><td></td><td></td><td></td><td></td></tr><tr><td>Salary and Benefits</td><td>\$229,856</td><td>-</td><td>-</td><td>\$229,856</td></tr><tr><td>Discretionary Allowance</td><td>4,197</td><td>-</td><td>-</td><td>4,197</td></tr><tr><td>Housing Allowance</td><td>10,800</td><td>-</td><td>-</td><td>10,800</td></tr><tr><td>Vehicle Allowance</td><td>8,813</td><td>-</td><td>-</td><td>8,813</td></tr><tr><td>Other Allowances</td><td>2,203</td><td>-</td><td>-</td><td>2,203</td></tr><tr><td>Salary, Benefits &amp; Other Payments</td><td>\$255,869</td><td>-</td><td>-</td><td>\$255,869</td></tr><tr><td>Travel (Schedule A)</td><td>\$7,691</td><td>-</td><td>-</td><td>\$7,691</td></tr><tr><td>Business Meals and Hospitality (Schedule B)</td><td>\$14,197</td><td>\$3,998</td><td>\$1,000</td><td>\$19,194</td></tr><tr><td>Other Expenses (Schedule C)</td><td>1,416</td><td>-</td><td>-</td><td>1,416</td></tr><tr><td>President’s Office:</td><td></td><td></td><td></td><td></td></tr><tr><td>Salary and Benefits</td><td>\$89,197</td><td>-</td><td>-</td><td>\$89,197</td></tr><tr><td>Travel</td><td>614</td><td>-</td><td>-</td><td>614</td></tr><tr><td>Business Meals and Hospitality</td><td>115</td><td>29</td><td>-</td><td>144</td></tr><tr><td>Other Expenses</td><td>1,321</td><td>4,784</td><td>-</td><td>6,105</td></tr><tr><td>Total Expenses</td><td>\$370,419</td><td>\$8,810</td><td>\$1,000</td><td>\$380,229</td></tr></tbody></table> <p><b>Additional Disclosures:</b></p> <p><b>Discretionary Allowance</b> – The President was provided a discretionary spending allowance of \$4,197.</p> <p><b>Housing Allowance</b> - The President was provided a housing allowance of \$900 per month.</p> <p><b>Other Allowances</b> – The President was provided other allowances for wireless and internet connectivity, which totaled \$2,203.</p> <p><b>Vehicle Allowance</b> – The President was provided a vehicle allowance of \$8,813.</p>						Institutional	Foundation	External	Total	President:					Salary and Benefits	\$229,856	-	-	\$229,856	Discretionary Allowance	4,197	-	-	4,197	Housing Allowance	10,800	-	-	10,800	Vehicle Allowance	8,813	-	-	8,813	Other Allowances	2,203	-	-	2,203	Salary, Benefits & Other Payments	\$255,869	-	-	\$255,869	Travel (Schedule A)	\$7,691	-	-	\$7,691	Business Meals and Hospitality (Schedule B)	\$14,197	\$3,998	\$1,000	\$19,194	Other Expenses (Schedule C)	1,416	-	-	1,416	President’s Office:					Salary and Benefits	\$89,197	-	-	\$89,197	Travel	614	-	-	614	Business Meals and Hospitality	115	29	-	144	Other Expenses	1,321	4,784	-	6,105	Total Expenses	\$370,419	\$8,810	\$1,000	\$380,229
	Institutional	Foundation	External	Total																																																																																						
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	<b>External Sources</b> – This report includes the cost of items provided, paid, or reimbursed by external sources for the benefit of the President.		
<b>Questioned Costs</b>	None	<b>Recoveries</b>	N/A
<b>Conclusion</b>	The objectives of the audit of the expenses of the Office of the President for Motlow State Community College for the fiscal year July 1, 2016 through June 30, 2017 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls. The supplemental schedules included with this report fairly represent the expenses of the president's office.		
<b>Restriction on Use of Report</b>	<i>This report is intended solely for the internal use of the Tennessee Board of Regents and Motlow State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public record.</i>		

**Motlow State Community College**  
**Summary of the President's Expenses**  
**For the Period July 1, 2016 to June 30, 2017**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 229,856	\$ -	\$ -	\$ -	\$ -	\$ 229,856
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,197	-	-	-	-	4,197
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		8,813	-	-	-	-	8,813
Other Allowances		2,203	-	-	-	-	2,203
Salary, Benefits & Other Payments		255,869	-	-	-	-	255,869
Travel	A	7,166	-	525	-	-	7,691
Business Meals and Hospitality	B	14,197	3,998	-	-	1,000	19,194
Other Expenses	C	1,416	-	-	-	-	1,416
<b>Total Expenses for the President</b>		<b>278,648</b>	<b>3,998</b>	<b>525</b>	<b>-</b>	<b>1,000</b>	<b>284,170</b>
<b>President's Office:</b>							
Salary and Benefits (1.10 FTE)		89,197	-	-	-	-	89,197
Travel		614	-	-	-	-	614
Business Meals and Hospitality		115	29	-	-	-	144
Other Expenses		1,321	4,784	-	-	-	6,104
		91,246	4,812	-	-	-	96,059
<b>Total Expenses</b>		<b>\$ 369,894</b>	<b>\$ 8,810</b>	<b>\$ 525</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 380,229</b>

**Additional Disclosures:**

**Housing Allowance** - The President is provided an allowance of \$900/month for his residence.

**Vehicle Allowance** - The President is provided an allowance towards his personal vehicle.

**Other Allowances** - The President is provided other spending allowances of \$2,203 for wireless and internet connectivity.

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

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

**Motlow State Community College**  
**Schedule A - Travel Expenses for the President**  
**For the Period July 1, 2016 to June 30, 2017**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
9/14/16	9/16/16	9/28/16	Chattanooga, TN	TBR Board Meeting	\$ -	\$ 304	\$ 75	\$ 20	\$ 399	\$ -	\$ -	\$ -	\$ -	\$ 399	11000/73100
9/19/16	9/19/16	9/28/16	Nashville, TN	City to City Leadership Dinner @ Merchants	-	-	-	25	25	-	-	-	-	25	11000/73100
10/5/16	10/8/16	8/31/16	New Orleans, LA	ACCT Leadership Congress 2016	-	-	-	1,385	1,385	-	-	-	-	1,385	11000/74835
10/5/16	10/8/16	10/19/2016 & 03/29/17	New Orleans, LA	ACCT Leadership Congress 2016	284	769	181	108	1,342	-	-	-	-	1,342	11000/73250
12/3/16	12/6/16	12/14/16	Atlanta, GA	SACSCOC Meeting		638	196	525	834		525			1,359	11000/73200 & 12045/74835
4/4/17	4/8/17	4/26/17	Reno, NV	NJCAA Annual Meeting	441	297	123	45	906	-	-	-	-	906	11000/73200
5/26/17	5/30/17	6/2/17	Austin, TX	NISOD International Conference on Teaching and Leadership Excellence	740	992	210	139.48	2,081	-	-	-	-	2,081	11000/73250
6/21/17	6/23/17	6/28/17	Harriman, TN	TBR Board Meeting		175	20		194	-	-	-	-	194	40000/73100
<b>Total Travel Expenses for the President</b>					<b>\$ 1,465</b>	<b>\$ 3,176</b>	<b>\$ 803</b>	<b>\$ 2,247</b>	<b>\$ 7,166</b>	<b>\$ -</b>	<b>\$ 525</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,691</b>	

**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2016 to June 30, 2017**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/14/16	7/27/16	Dr. Anthony Kinkel	Luncheon Meeting - TBR Representative - TBR Initiatives	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ 18	2	\$ 9.01	11002/74590
Various	7/31/16	Wal-Mart	Hospitality Items for the President's Office	91	-	-	-	-	91			11000/74590
Various	8/31/16	Kroger	Hospitality Items for the President's Office	82	-	-	-	-	82			11000/74590
Various	9/6/16	Wal-Mart	Hospitality Items for the President's Office	50	-	-	-	-	50			11000/74590
Various	9/21/16	Kroger	Hospitality Items for the President's Office	28	-	-	-	-	28			11000/74590
Various	10/27/16	Food Lion	Hospitality Items for the President's Office	35	-	-	-	-	35			11000/74590
Various	11/9/16	Wal-Mart	Hospitality Items for the President's Office	17	-	-	-	-	17			11000/74590
Various	11/6/16	Kroger	Hospitality Items for the President's Office	89	-	-	-	-	89			11000/74590
Various	11/16/16	Kroger	Hospitality Items for the President's Office	65	-	-	-	-	65			11000/74590
Various	12/7/16	Kroger	Hospitality Items for the President's Office	46	-	-	-	-	46			11000/74590
Various	2/17/17	Wal-Mart	Hospitality Items for the President's Office	137	-	-	-	-	137			11000/74590
Various	3/31/17	Kroger	Hospitality Items for the President's Office	39	-	-	-	-	39			11000/74590
Various	5/3/17	Wal-Mart	Hospitality Items for the President's Office	138	-	-	-	-	138			11000/74590
<b>Subtotal - Hospitality Items</b>									817	Unknown		
7/18/16	7/31/16	The Gallery Collection	Sympathy Cards	156	-	-	-	-	156	Unknown		11000/74590
8/3/16	8/10/16	Dr. Anthony Kinkel	Luncheon Meeting - Director of Foundation and Chair of the Foundation - Foundation Initiatives	35	-	-	-	-	35	3	\$ 11.66	11002/74590
8/4/16	8/10/16	Dr. Anthony Kinkel	Luncheon Meeting - CEO of McMinnville River Park Hospital and Interim VP of Academic Affairs - Electronic Sign and New Programs	25	-	-	-	-	25	3	\$ 8.48	11002/74590
8/18/16	8/11/16	Walmart	Name Badges for Convocation	36	-	-	-	-	36			11002/74490
8/18/16	9/7/16	Canteen LC Vending	Convocation Breakfast and Lunch	2,503	-	-	-	1,000	3,503			11002/74490
<b>Subtotal - Convocation</b>									3,539	300	\$ 11.80	
10/20/16	10/31/16	The Blackberry Patch Catering	Dr. Janice Harder's Retirement Reception	369	-	-	-	-	369			11002/74490
10/20/16	12/7/16	Wal-Mart	Dr. Janice Harder's Retirement Reception	82	-	-	-	-	82			11002/74490

**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2016 to June 30, 2017**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
10/20/16	12/7/16	Wal-Mart	Dr. Janice Harder's Retirement Reception	43	-	-	-	-	43			11002/74490
<b>Subtotal - Harder Retirement Reception</b>									494	150	\$ 3.29	
10/17/16	11/2/16	Dr. Anthony Kinkel	Breakfast Meeting to discuss MSCC Fundraising	23	-	-	-	-	23	4	\$ 5.86	11002/74590
10/17/16	10/31/16	Canteen LC Vending	Luncheon for Counselor Association October Mtg	167	-	-	-	-	167	13	\$ 12.88	11002/74490
10/25/16	11/9/16	Canteen LC Vending	Foundation Executive Committee Breakfast Meeting	-	107	-	-	-	107	15	\$ 7.12	10000/74490
11/2/16	11/9/16	Dr. Anthony Kinkel	Luncheon Meeting to discuss Dual Enrollment Specialist	11	-	-	-	-	11	2	\$ 5.59	11002/74590
11/8/16	11/23/16	Dr. Anthony Kinkel	Luncheon Meeting to discuss SACSCOC Accreditation	20	-	-	-	-	20	2	\$ 9.75	11002/74590
11/14/16	11/21/16	Canteen LC Vending	Luncheon with Adult Initiatives Group	64	-	-	-	-	64	8	\$ 7.99	11002/74490
11/16/16	11/23/16	Dr. Anthony Kinkel	Luncheon Meeting to discuss Smyrna Building Project	32	-	-	-	-	32	3	\$ 10.50	11002/74590
12/3/16	12/14/16	Dr. Anthony Kinkel	Luncheon Meeting to discuss SACSCOC with SACS Team, Vice Presidents, and Deans	61	-	-	-	-	61	8	\$ 7.65	11002/74590
12/9/16	12/19/16	Canteen LC Vending	Breakfast for SGA Representatives to discuss Strategic Goals	189	-	-	-	-	189	22	\$ 8.58	11002/74490
12/9/16	12/12/2016	Julie Uehlein	Catering for the Holiday Reception for Donors and Trustees	-	1,620	-	-	-	1,620			10001/74490
12/9/16	12/14/16	Laura Brown	Donor and Trustee Holiday Reception Supplies	-	360	-	-	-	360			10001/74590
12/9/16	12/14/16	Water's Edge Chocolates	Donor and Trustee Holiday Reception Supplies	-	450	-	-	-	450			10001/74590
12/9/16	1/9/17	The Flower Shoppe	2 Centerpieces for the Holiday Reception	-	125	-	-	-	125			10001/74590
12/9/16	2/8/14	Lane Yoder	Holiday Reception Supplies	-	49	-	-	-	49			10001/74590
<b>Subtotal - Foundation Holiday Reception</b>									2,604	135	\$ 19.29	
12/10/16	11/14/16	WGV International	Decorations for Holiday Employee Dinner and Future Events	462	-	-	-	-	462			11002/74590
12/10/16	11/15/16	Feather Paradise	Decorations for Holiday Employee Dinner and Future Events	157	-	-	-	-	157			11002/74590
12/10/16	11/16/16	Quick/Candles	Decorations for Holiday Employee Dinner and Future Events	25	-	-	-	-	25			11002/74590



**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2016 to June 30, 2017**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
12/10/16	11/15/16	Amazon Market	Decorations for Holiday Employee Dinner and Future Events	84	-	-	-	-	84			11002/74590
12/10/16	11/25/16	Feather Paradise	Decorations for Holiday Employee Dinner and Future Events	320	-	-	-	-	320			11002/74590
12/10/16	11/28/16	Walmart	Decorations for Holiday Employee Dinner and Future Events	39	-	-	-	-	39			11002/74590
12/10/16	11/30/16	Quick/Candles	Decorations for Holiday Employee Dinner and Future Events	53	-	-	-	-	53			11002/74590
12/10/16	12/5/16	Melva Kinkel	Decorations for Holiday Employee Dinner and Future Events	30	-	-	-	-	30			11002/74590
12/10/16	12/7/16	Diane Turney	Decorations for Holiday Employee Dinner and Future Events	12	-	-	-	-	12			11002/74590
12/10/16	12/1/16	Big Lots	Decorations for Holiday Employee Dinner and Future Events	78	-	-	-	-	78			11002/74590
12/10/16	12/1/16	Walmart	Decorations for Holiday Employee Dinner and Future Events	39	-	-	-	-	39			11002/74590
12/10/16	12/31/16	Target	Decorations for Holiday Employee Dinner and Future Events	30	-	-	-	-	30			11002/74590
12/10/16	1/23/17	Aramark Chicago Lockbox`	Holiday Employee Dinner	4,050	-	-	-	-	4,050			11002/74590
<b>Subtotal - Holiday Employee Dinner</b>									5,379	256	\$ 21.01	
12/16/16	12/14/16	Newk's Eatery	Box Lunches for Deep Dive on Distance Education	307	-	-	-	-	307			11002/74590
12/16/16	12/31/16	Walmart	Snacks for Deep Dive on Distance Education	24	-	-	-	-	24			11002/74590
<b>Subtotal - Deep Dive Meeting to Discuss Distance Education</b>									331	36	\$ 9.18	
2/21/17	12/5/16	Cleveland State Community College	PTK All-TN Academic Team Luncheon 2017	700	-	-	-	-	700	6	\$ 116.67	11002/74590
1/6/17	1/30/17	Holley's Printing	Legislative Invitations and Programs	158	-	-	-	-	158			11000/74120
1/6/17	1/30/17	Canteen LC Vending	Legislative Breakfast	1,194	-	-	-	-	1,194			11000/74490
1/6/17	2/2/17	TCAT Shelbyville	TCAT Legislative Breakfast reimbursement	(398)	-	-	-	-	(398)			11000/74490
1/6/17	2/2/17	TCAT McMinnville	TCAT Legislative Breakfast reimbursement	(398)	-	-	-	-	(398)			11000/74490
<b>Subtotal - Legislative Breakfast</b>									555	100	\$ 5.55	
1/12/17	1/25/17	Canteen LC Vending	Spring Assembly Breakfast and Lunch	1,968	-	-	-	-	1,968	275	\$ 7.15	11000/74490

**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2016 to June 30, 2017**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
1/26/17	2/8/17	Dr. Anthony Kinkel	Lunch for Team attending THEC Capital Project Hearing	26	-	-	-	-	26	3	\$ 8.65	11000/74590
3/3/17	2/28/17	Kroger	Snacks for Deep Dive on Advising and Faculty Overloads	70	-	-	-	-	70			11000/74590
3/3/17	3/22/17	Canteen LC Vending	Lunch for Deep Dive on Advising and Faculty Overloads	228	-	-	-	-	228			11002/74590
<b>Subtotal - Deep Dive on Advising and Faculty Overloads</b>									297	32	\$ 9.29	
2/14/17	2/22/17	Dr. Anthony Kinkel	Lunch with Team to Review Advance Robotics Training Center	25	-	-	-	-	25	3		11002/74590
2/15/17	3/20/17	Canteen LC Vending	Foundation Investment Committee Mtg Luncheon	-	113	-	-	-	113	11	\$ 10.31	10001/74490
3/2/17	3/20/17	Canteen LC Vending	Foundation Executive Board Mtg Breakfast	-	101	-	-	-	101	14	\$ 7.23	10001/74490
3/21/17	3/29/17	Dr. Anthony Kinkel	Lunch for Team Researching Rental Property in Smyrna	31	-	-	-	-	31	3	\$ 10.23	11000/74590
3/24/17	3/29/17	Kay Reynolds	Retirement Reception - Gay Davis	-	68	-	-	-	68			10001/74590
3/24/17	3/29/17	Patty Moore	Retirement Reception - Gay Davis	-	230	-	-	-	230			10001/74590
<b>Subtotal - Retirement Reception</b>									298	60	\$ 4.96	
3/24/17	4/17/17	Canteen LC Vending	Luncheon for Leadership Council during budget hearings	98	-	-	-	-	98	13	\$ 7.53	11002/74490
3/27/17	4/5/17	Dr. Anthony Kinkel	Luncheon with the President emeritus to discuss strategic direction of MSCC	20	-	-	-	-	20	2	\$ 9.79	11002/74590
4/12/17	4/26/17	Dr. Anthony Kinkel	Lunch with VP of Marketing and Campus Activities and Athletic Director to discuss athletics	28	-	-	-	-	28	3	\$ 9.38	11002/74590
4/13/17	4/12/17	Blackberry Patch	Food for Faculty Excellence Reception	-	301	-	-	-	301			10001/74490
4/13/17	4/19/17	Kay Reynolds	Flowers for Faculty Excellence Reception	-	23	-	-	-	23			10001/74590
<b>Subtotal - Faculty Excellence Reception</b>									324	50	\$ 6.49	
5/6/17	5/3/17	Emil's Restaurant	Luncheon with Graduation Speaker and Regent	60	-	-	-	-	60			11002/74590
5/6/17	5/17/17	Laura Brown	Expenses for President's luncheon with Graduation Speaker and Regent	-	73	-	-	-	73			10000/74590

**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2016 to June 30, 2017**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
5/9/17	5/17/17	Kay Reynolds	Expenses for President's luncheon with Graduation Speaker and Regent	-	19	-	-	-	19			10000/74590
<b>Subtotal - Graduation Luncheon</b>									152	5	30.33	
5/17/17	5/24/17	Dr. Anthony Kinkel	Lunch with Dean of Digital Learning and potential faculty member	28	-	-	-	-	28	3	\$ 9.49	11002/74590
6/2/17	6/6/17	The Motlow House	Foundation Bi-Annual Trustee meeting dinner	-	182	-	-	-	182			10000/74490
6/2/17	6/7/17	Patty J Moore	Supplies for the Foundation Bi-Annual Trustee meeting dinner	-	101	-	-	-	101			10000/74590
<b>Subtotal - Foundation Bi-Annual Trustee Meeting Dinner</b>									283	32	\$ 8.86	
5/23/17	6/30/17	Lane Williams Yoder	Lunch with President, Foundation Trustee, Secretary and Potential Donor for Smyrna Bldg	-	34	-	-	-	34	2	\$ 17.04	10000/74590
5/23/17	6/30/17	Lane Williams Yoder	Expenses for meeting with President, Foundation Trustee, Secretary and Potential Donor for Smyrna Bldg.	-	41	-	-	-	41	6	\$ 6.82	10000/74590
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 14,197</b>	<b>\$ 3,998</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 19,195</b>			

**Motlow State Community College**  
**Schedule C - Other Expenses for the President**  
**For the Period July 1, 2016 to June 30, 2017**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
8/31/16	K and S Trophies	Engraved Name Plate for President's Portrait	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ 20	11000/74590
11/9/16	Follett Bookstore	10 Copies of Redirect Book	128	-	-	-	-	128	11000/74510
11/9/16	Wal-Mart	Keurig Carousel and 8X10 Frame	29	-	-	-	-	29	11000/74590
11/4/16	The Chronicle of Higher Education	Subscription	135	-	-	-	-	135	11002/74480
5/1/17	Dell Marketing	Dell Latitude 5580 XCTO	1,047	-	-	-	-	1,047	11000/74530
4/24/17	Tulahoma News	Subscription	57	-	-	-	-	57	11002/74480
<b>Total Other Operating Expenses for the President</b>			<b>\$ 1,416</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,416</b>	

**Nashville State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2016 to June 30, 2017**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 245,000	\$ -	\$ -	\$ -	\$ -	\$ 245,000
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		1,800	-	-	-	-	1,800
Salary, Benefits & Other Payments		<u>261,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>261,600</u>
Travel	A	428	60	634	-	-	1,122
Business Meals and Hospitality	B	56	7,676	879	-	-	8,611
Other Expenses	C	-	9,700	1,529	-	-	11,229
<b>Total Expenses for the President</b>		<u>262,084</u>	<u>17,436</u>	<u>3,042</u>	<u>-</u>	<u>-</u>	<u>282,561</u>
<b>President's Office:</b>							
Salary and Benefits (xx FTE)		61,597	-	-	-	-	61,597
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		9,041	-	-	-	-	9,041
		<u>70,638</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,638</u>
<b>Total Expenses</b>		<u>\$ 332,722</u>	<u>\$ 17,436</u>	<u>\$ 3,042</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 353,199</u>

**Additional Disclosures:**

Vehicle - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2013 was \$20,608.00. Costs to maintain the vehicle are paid by the [university/college] and totaled \$1,528.91 (Organization Code 33201/33205) for the period.

Other Allowances - The President is provided other spending allowances of \$450.00 quarterly for Cell Phone Allowance totaling \$1,800.00 (Organization Code 11000) and \$1,000.00 quarterly for Discretionary Allowance totaling \$4,000.00 (Organization Code 11000).

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

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

**Nashville State Community College**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2016 to June 30, 2017**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
8/26/16	9/30/16	11/15/16	Hampshire, TN/Nashville, TN	Auditor Travel (Erica Smith) from Columbia State CC to Nashville State CC	63	-	-	-	63	-	-	-	-	63	11000-73100
9/15/16	9/16/16	10/4/16	Chattanooga, TN	Attend the TBR Quarterly Meeting	\$ -	\$ 151	\$ 77	\$ -	\$ 228	\$ -	\$ -	\$ -	\$ -	\$ 228	11000-73100
10/18/16	10/18/16	11/10/16	Nashville, TN	Parking at Salute/Omni Hotel for Excellence Awards Dinner	-	-	-	15	-	15	-	-	-	15	43028-73100
11/1/16	11/1/16	11/10/16	Nashville, TN	Parking at Midtown Café for Lunch to Discuss COHRE Survey	-	-	-	2	-	2	-	-	-	2	43028-73100
11/29/16	11/29/16	12/20/16	Nashville, TN	Parking at Cummings Station for Metro Council Meeting	-	-	-	26	26	-	-	-	-	26	11000-73100
12/3/16	12/5/16	12/15/16	Atlanta, GA	Travel to/from Atlanta, GA to Attend SACS/COC Annual Meeting	-	425	173	36	-	-	634	-	-	634	50005-73200
1/23/17	1/23/17	2/28/17	Nashville, TN	Parking at Legislative Plaza for Meeting re: ITT Purchase	-	-	-	14	14	-	-	-	-	14	11000-73100
1/26/17	1/26/17	2/28/17	Nashville, TN	Parking for THEC Meeting	-	-	-	5	5	-	-	-	-	5	11000-73100
2/1/17	2/1/17	2/28/17	Nashville, TN	Parking for Lunch at Brick Top's to Discuss Adult Scholarship Program & Capital Outlay Projects	-	-	-	2	2	-	-	-	-	2	11000-73100
2/9/17	2/9/17	2/28/17	Nashville, TN	Parking for State Building Commission Meeting & ITT Purchase Meeting	-	-	-	16	16	-	-	-	-	16	11000-73100
3/8/17	3/8/17	3/30/17	Nashville, TN	Parking at Legislative Plaza for Meeting re: Graduation 2017	-	-	-	14	14	-	-	-	-	14	11000-73100
3/16/17	3/16/17	3/30/17	Nashville, TN	Parking at Legislative Plaza for Meeting re: Guns on Campus	-	-	-	19	19	-	-	-	-	19	11000-73100
3/21/17	3/21/17	3/30/17	Nashville, TN	Parking at Legislative Plaza for Meeting re: Dickerson Sites and Guns on Campus	-	-	-	14	14	-	-	-	-	14	11000-73100
4/12/17	4/12/17	5/11/07	Nashville, TN	Parking at Legislative Plaza for Meeting re: Signage and Graduation	-	-	-	14	14	-	-	-	-	14	11000-73100
5/4/17	5/4/17	6/6/17	Nashville, TN	Parking at Legislative Plaza for Meeting re: House Resolutions and Graduation	-	-	-	12	12	-	-	-	-	12	11000-73100
5/28/17	6/4/17	6/6/17	Nashville, TN	Travel for Security Staff Member to/from Nashville Airport to deliver/pickup Dr. Van Allen	43	-	-	-	-	43	-	-	-	43	43028-73100
					-	-	-	-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	-	-	-	
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					-	-	-	-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	-	-	-	
<b>Total Travel Expenses for the President</b>					<b>\$ 106</b>	<b>\$ 577</b>	<b>\$ 249</b>	<b>\$ 190</b>	<b>\$ 427</b>	<b>\$ 60</b>	<b>\$ 634</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,121</b>	

**Nashville State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2016 to June 30, 2017**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/1/16	8/30/16	George H. Van Allen	Lunch at Midtown Café to Discuss Bids for Off-Campus Sites	-	83	-	-	-	83	3	\$ 27.62	43028-74981
7/5/16	8/30/16	George H. Van Allen	Lunch at Anatolia's for Fall Employee Gathering (Morale)	-	88	-	-	-	88	4	\$ 22.07	43028-74981
7/6/16	8/30/16	George H. Van Allen	Lunch at O'Charley's to Welcome Interim VPAA	-	89	-	-	-	89	4	\$ 22.16	43028-74981
7/8/16	8/30/16	George H. Van Allen	Lunch at O'Charley's to Discuss COHRE	-	66	-	-	-	66	3	\$ 22.00	43028-74981
7/12/16	8/30/16	George H. Van Allen	Lunch at Anatolia's to Discuss AVPAA Search Committee	-	77	-	-	-	77	5	\$ 15.31	43028-74981
7/13/16	8/30/16	George H. Van Allen	Lunch at Siam Café to Discuss AVPAA Search Committee - Faculty Representation	-	37	-	-	-	37	3	\$ 12.33	43028-74981
7/24/16	8/30/16	George H. Van Allen	Lunch at El Guadalajara to Discuss Reorganization, Contract Approval, and Ads for Fall	-	42	-	-	-	42	2	\$ 20.98	43028-74981
7/27/16	8/30/16	George H. Van Allen	Lunch at Siam Cuisine to Discuss Reorganization & Goodwill	-	32	-	-	-	32	4	\$ 7.99	43028-74981
7/29/16	8/30/16	George H. Van Allen	Lunch at Shoney's to Discuss Diversity Conference	\$ -	\$ 14	\$ -	\$ -	\$ -	\$ 14	1	\$ 14.21	43028-74981
8/1/16	8/30/16	George H. Van Allen	Lunch at O'Charley's to Discuss Transfer of IR to IE from AA	-	48	-	-	-	48	2	\$ 23.96	43028-74981
8/3/16	8/30/16	George H. Van Allen	Lunch at PortaVia's for Employee Morale and Welcome New M&NS Interim Dean	-	105	-	-	-	105	5	\$ 20.97	43028-74981
8/4/16	8/30/16	George H. Van Allen	Lunch at Olive Garden to Discuss Employee Termination and Registration Process	-	75	-	-	-	75	4	\$ 18.75	43028-74981
8/10/16	10/13/16	Nashville State Community College	Breakfast from Publix for Faculty/Staff Meeting at Southeast Campus	-	140	-	-	-	140	25	\$ 5.60	43028-74981
8/11/16	8/30/16	George H. Van Allen	Lunch at Olive Garden to Discuss Problems in Clarksville	-	42	-	-	-	42	2	\$ 21.05	43028-74981
8/12/16	8/30/16	George H. Van Allen	Lunch at Anatolia's for Visitors & Employee Morale	-	234	-	-	-	234	8	\$ 29.31	43028-74981
8/17/16	8/30/16	George H. Van Allen	Lunch at O'Charley's to Discuss Faculty Meeting/Leadership	-	51	-	-	-	51	2	\$ 25.59	43028-74981
8/18/16	8/30/16	George H. Van Allen	Lunch at Bricktops to Discuss TBR Meeting and TN Promise Event	-	126	-	-	-	126	5	\$ 25.19	43028-74981
8/19/16	10/4/16	George H. Van Allen	Lunch at Dalt's to Discuss Coordination between VPAA & VPIE	-	29	-	-	-	29	2	\$ 14.66	43028-74981

**Nashville State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2016 to June 30, 2017**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
8/22/16	10/4/16	George H. Van Allen	Lunch at O'Charley's to Discuss Opening Day Activities	-	43	-	-	-	43	2	\$ 21.61	43028-74981
8/23/16	10/4/16	George H. Van Allen	Lunch at O'Charley's for Employee Morale and Thank You	-	69	-	-	-	69	6	\$ 11.55	43028-74981
8/24/16	10/4/16	George H. Van Allen	Lunch at Anatolia's to Discuss Fall Semester and for Employee Morale	-	341	-	-	-	341	14	\$ 24.33	43028-74981
8/24/16	10/4/16	George H. Van Allen	Breakfast from The Juice Wagon at NSCC Dining Facility to Promote Student/Staff Goodwill	-	272	-	-	-	272	60	\$ 4.53	43028-74981
8/25/16	10/4/16	George H. Van Allen	Lunch at O'Charley's to Discuss Agenda for Opening Session	-	131	-	-	-	131	5	\$ 26.19	43028-74981
8/25/16	10/13/16	Nashville State Community College	Lunch from Panera Bread for AVPAA Search Committee While Conducting Telephone Interviews	-	142	-	-	-	142	11	\$ 12.90	43028-74981
8/26/16	10/13/16	Nashville State Community College	Lunch from Panera Bread for AVPAA Search Committee While Conducting Telephone Interviews	-	135	-	-	-	135	11	\$ 12.27	43028-74981
9/2/16	10/4/16	George H. Van Allen	Lunch at Cheddar's (Ft. Campbell) to Discuss Opening of Semester Issues	-	100	-	-	-	100	7	\$ 14.34	43028-74981
9/7/16	10/4/16	George H. Van Allen	Lunch at Anatolia's for Farewell to Former Staff Assembly Chair	-	122	-	-	-	122	5	\$ 24.40	43028-74981
9/9/16	10/4/16	George H. Van Allen	Lunch at Midtown Café to Discuss Bill Freeman's Potential Suit Against TBR & NSCC	-	32	-	-	-	32	2	\$ 15.80	43028-74981
9/9/16	2/7/17	Nashville State Community College	Lunch from Panera Bread for AVPAA Search Committee While Conducting Telephone Interviews	-	178	-	-	-	178	11	\$ 16.21	43028-74981
9/12/16	2/7/17	Nashville State Community College	Lunch from Panera Bread for AVPAA Search Committee While Conducting Telephone Interviews	-	179	-	-	-	179	11	\$ 16.26	43028-74981
9/13/16	10/4/16	George H. Van Allen	Lunch at Siam Cuisine to Discuss Administrative Assembly Meeting re: Armed Security Guards	-	19	-	-	-	19	2	\$ 9.60	43028-74981
9/16/16	10/4/16	George H. Van Allen	Lunch at Anatolia's to Discuss Faculty of the Year Award and Academic Programs	-	101	-	-	-	101	7	\$ 14.46	43028-74981
9/20/16	11/10/16	George H. Van Allen	Lunch at Anatolia's to Discuss H-Building Grand Opening	-	96	-	-	-	96	4	\$ 23.94	43028-74981



**Nashville State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2016 to June 30, 2017**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
9/29/16	11/10/16	George H. Van Allen	Lunch at Siam Cuisine to Discuss Staffing at Clarksville and Cost Controls at Southeast Campus	-	21	-	-	-	21	2	\$ 10.41	43028-74981
9/30/16	11/10/16	George H. Van Allen	Dinner at O'Charley's to Discuss Organization and Leadership Weaknesses in Foundation Office	-	25	-	-	-	25	2	\$ 12.56	43028-74981
10/7/16	11/10/16	George H. Van Allen	Lunch at O'Charley's to Welcome to Class of 2016 Student Government Officer(s)	-	79	-	-	-	79	4	\$ 19.64	43028-74981
10/10/16	11/10/16	George H. Van Allen	Lunch at Siam Cuisine to Discuss Transfer of Clarksville	-	21	-	-	-	21	2	\$ 10.41	43028-74981
10/13/16	11/10/16	George H. Van Allen	Lunch at Bricktop's to Discuss Enrollment Trends and FOCUS Act	-	141	-	-	-	141	5	\$ 28.16	43028-74981
10/14/16	11/10/16	George H. Van Allen	Lunch at O'Charley's to Discuss Returning from TBR: Facility Purchase and COHRE	-	44	-	-	-	44	2	\$ 21.82	43028-74981
10/19/16	11/10/16	George H. Van Allen	Lunch at O'Charley's to Discuss High School Shadowing Program	-	85	-	-	-	85	4	\$ 21.35	43028-74981
10/19/16	11/10/16	George H. Van Allen	Lunch at O'Charley's for CSD Employee Appreciation and Morale	-	25	-	-	-	25	2	\$ 12.69	43028-74981
10/21/16	11/10/16	George H. Van Allen	Lunch at Siam Café to Discuss Resignation and Reorganization, Employee Morale	-	50	-	-	-	50	5	\$ 9.96	43028-74981
10/24/16	11/10/16	George H. Van Allen	Lunch at Anatolia's to Discuss COHRE Survey and Executive Committee Agenda	-	34	-	-	-	34	2	\$ 17.21	43028-74981
10/25/16	11/10/16	George H. Van Allen	Dinner at O'Charley's for Appreciation of Security Guards (Evening Shift)	-	58	-	-	-	58	5	\$ 11.50	43028-74981
10/25/16	11/10/16	George H. Van Allen	Lunch at Dalt's While Traveling Between Two Meetings	-	29	-	-	-	29	2	\$ 14.52	43028-74981
10/25/16	2/7/17	Nashville State Community College	Refreshments/Lunch from Publix for SEC Faculty & Staff Meeting	-	110	-	-	-	110	25	\$ 4.42	43028-74981
11/1/16	11/10/16	George H. Van Allen	Lunch at Midtown Café to Discuss COHRE Survey	-	47	-	-	-	47	2	\$ 23.26	43028-74981
11/2/16	12/20/16	George H. Van Allen	Lunch at NY Pie to Discuss COHRE, Scheduling, and VP Search	-	35	-	-	-	35	3	\$ 11.50	43028-74981
11/3/16	12/20/16	George H. Van Allen	Dinner at O'Charley's to Discuss Nursing Department, Students and Faculty	-	204	-	-	-	204	10	\$ 20.40	43028-74981
11/4/16	12/20/16	George H. Van Allen	Refreshments at Sinema's to Discuss National Conference of Higher Education in Prison - Post Conference Review	-	30	-	-	-	30	2	\$ 15.00	43028-74981

**Nashville State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2016 to June 30, 2017**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
11/7/16	12/15/16	Carol J. Martin-Osorio	Lunch at J. Alexander's with Financial Aid Director	-	16	-	-	-	16	2	\$ 8.06	43028-74981
11/7/16	12/15/16	Carol J. Martin-Osorio	Candidate Breakfast at Cracker Barrel with Financial Aid Director	-	16	-	-	-	16	2	\$ 8.10	43028-74981
11/10/16	12/20/16	George H. Van Allen	Candidate Lunch at Anatolia's to Discuss VPAA Position Screening Process	-	124	-	-	-	124	7	\$ 17.68	43028-74981
11/11/16	12/20/16	George H. Van Allen	Lunch at J. Alexander's to Discuss Reorganization and Foundation	-	56	-	-	-	56	2	\$ 28.24	43028-74981
11/16/16	12/20/16	George H. Van Allen	Lunch at O'Charley's to Discuss TN Flavors Event	-	61	-	-	-	61	3	\$ 20.43	43028-74981
11/18/16	12/20/16	George H. Van Allen	Lunch at O'Charley's to Coordinate Interest of Chamber, Legislature and College on Development of Madison Campus	-		62	-	-	62	4	\$ 15.62	11011-74981
11/22/16	12/15/16	Judith Cook	Lunch at J. Alexander's to Discuss Travel, Professional Development and Purchase Orders	-	132	-	-	-	132	5	\$ 26.47	43028-74981
11/22/16	12/20/16	George H. Van Allen	Lunch at Anatolia's to Discuss Student Retention Grants and Nursing Program	-	40	-	-	-	40	3	\$ 13.33	43028-74981
11/30/16	12/20/16	George H. Van Allen	Lunch at O'Charley's to Discuss COHRE Survey, Enrollment and SACS	-	103	-	-	-	103	4	\$ 25.77	43028-74981
12/7/16	12/20/16	Ross Standridge-Cosmos DBA the Juice Wagon	Refreshments for Meeting Scheduled by TBR for 6-7 Students/President Meeting with 3 Finalists for the Position of Chancellor	56	-	-	-	-	56	12	\$ 4.69	11000-74981
12/14/16	12/20/16	George H. Van Allen	Lunch at Bricktop's to Discuss Chancellor's Position, Madison, Warren's Departure and COHRE	-		157	-	-	157	5	\$ 31.42	11011-74981
12/15/16	12/20/16	George H. Van Allen	Lunch at Anatolia's to Discuss Budgeting for the Music and Theatre Programs	-	59	-	-	-	59	4	\$ 14.79	43028-74981
12/16/16	3/16/17	George H. Van Allen	Lunch at Anatolia's to Promote Employee Morale/Holiday Goodwill	-	181	-	-	-	181	9	\$ 20.08	43028-74981
12/19/16	3/16/17	George H. Van Allen	Purchase of Refreshments from Walmart for Holiday Reception @ Waverly Campus	-	18	-	-	-	18	20	\$ 0.89	43028-74981
12/20/16	3/16/17	George H. Van Allen	Lunch at Anatolia's to Promote Employee Morale/Holiday Goodwill	-	112	-	-	-	112	6	\$ 18.66	43028-74981

**Nashville State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2016 to June 30, 2017**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
12/21/16	3/16/17	George H. Van Allen	Lunch at O'Charley's to Promote Employee Morale/Holiday Goodwill & to Discuss Spring Semester	-	132	-	-	-	132	6	\$ 21.96	43028-74981
12/22/16	3/16/17	George H. Van Allen	Lunch at Anatolia's to Promote Employee Morale/Holiday Goodwill	-	46	-	-	-	46	3	\$ 15.41	43028-74981
1/3/17	2/28/17	George H. Van Allen	Lunch at Bricktops to Discuss Grand Opening of Cookeville Center	-	-	96	-	-	96	3	\$ 31.92	11011-74981
1/4/17	5/16/17	Nashville State Community College	Refreshments for Faculty In-Service at Southeast Campus	-	103	-	-	-	103	22	\$ 4.70	43028-74981
1/6/17	3/16/17	George H. Van Allen	Lunch at Anatolia's to Discuss Open Position and Low Enrollment	-	71	-	-	-	71	4	\$ 17.75	43028-74981
1/12/17	1/26/17	Kickin' Coffee & Tea	Beverages for Partnership 2020 Meeting	-	750	-	-	-	750	400	\$ 1.88	43028-74981
1/13/17	3/16/17	George H. Van Allen	Lunch at O'Charley's to Discuss Employee Relations; Beginning of Spring Semester & Retention Goals	-	104	-	-	-	104	5	\$ 20.84	43028-74981
1/23/17	3/16/17	George H. Van Allen	Lunch at O'Charley's to Discuss Meeting at Legislative Plaza - Re: ITT Purchase	-	47	-	-	-	47	2	\$ 23.64	43028-74981
1/25/17	3/16/17	George H. Van Allen	Lunch at Olive Garden to Discuss Preparation for Meeting on Personnel Issue & Review of New Sites for Davidson County	-	38	-	-	-	38	2	\$ 19.05	43028-74981
1/26/17	3/16/17	George H. Van Allen	Lunch at J. Alexander's to Discuss THEC Meeting	-	55	-	-	-	55	2	\$ 27.39	43028-74981
1/27/17	3/16/17	George H. Van Allen	Lunch at O'Charley's to Discuss VP Search & Property Acquisition	-	47	-	-	-	47	2	\$ 23.64	43028-74981
1/30/17	3/16/17	George H. Van Allen	Lunch from Papa John's Delivered to Campus for HR Director Search Committee	-	50	-	-	-	50	7	\$ 7.14	43028-74981
1/31/17	3/16/17	George H. Van Allen	Lunch at Olive Garden to Discuss HR Matters	-	36	-	-	-	36	2	\$ 17.84	43028-74981
2/1/17	2/28/17	George H. Van Allen	Lunch at Bricktops to Discuss Adult Scholarship Program & Capital Outlay Projects	-	-	97	-	-	97	3	\$ 32.28	11011-74981
2/6/17	3/16/17	George H. Van Allen	Lunch at Anatolia's to Discuss Human Resources Director Search	-	93	-	-	-	93	5	\$ 18.52	43028-74981
2/9/17	3/16/17	George H. Van Allen	Lunch at O'Charley's to Discuss State Building Commission Meeting	-	47	-	-	-	47	2	\$ 23.64	43028-74981
2/21/17	3/16/17	George H. Van Allen	Lunch at Mirko Pasta to Discuss Administrative Complaint and Slander Suit	-	35	-	-	-	35	2	\$ 17.52	43028-74981
2/23/17	3/16/17	George H. Van Allen	Lunch at Dalt's to Promote Staff Morale	-	108	-	-	-	108	7	\$ 15.43	43028-74981

**Nashville State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2016 to June 30, 2017**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
3/10/17	4/15/17	Nashville Cash & Carry	Purchase of Bottled Water for On-site VPAA Interviews and Receptions	-	-	36	-	-	36	385	\$ 0.09	11011-74981
3/17/17	4/13/17	Ross Standridge-Cosmos DBA the Juice Wagon	Coffee and Supplies VPAA On-Campus Interviews	-	-	108	-	-	108	44	\$ 2.45	11011-74981
3/17/17	4/15/17	The Picnic Inc.	Purchase of Boxed Lunches for VPAA Finalists (Interviews) and Hosts	-	-	38	-	-	38	6	\$ 6.33	11011-74981
3/20/17	4/15/17	The Picnic Inc.	Purchase of Boxed Lunches for VPAA Vinalists (Interviews) and Hosts	-	-	39	-	-	39	6	\$ 6.45	11011-74981
3/29/17	5/4/17	George H. Van Allen	Lunch at Anatolia's to Discuss VPAA Finalist Interview	-	36	-	-	-	36	3	\$ 12.00	43028-74981
3/30/17	5/11/17	George H. Van Allen	Lunch at O'Charley's to Discuss VPAA Finalist and Interview	-	-	52	-	-	52	3	\$ 17.21	11011-74981
4/11/17	5/4/17	George H. Van Allen	Lunch at Chateau West to Discuss Graduation, Campus Expansion & Campus Climate	-	79	-	-	-	79	3	\$ 26.35	43028-74981
4/12/17	5/4/17	George H. Van Allen	Refreshments at Corner Pub Green Hills to Discuss COHRE and Foundation	-	18	-	-	-	18	2	\$ 9.00	43028-74981
4/12/17	5/11/17	George H. Van Allen	Lunch at Midtown Café to Discuss COHRE (beverages)	-	35	-	-	-	35	3	\$ 11.51	43028-74981
4/12/17	5/11/17	George H. Van Allen	Lunch at Midtown Café to Discuss COHRE (food)	-	-	60	-	-	60	3	\$ 20.15	11011-74981
4/14/17	6/6/17	George H. Van Allen	Lunch at Olive Garden to Discuss Inspection of Miller-Motte Location as an Alternate to Toyota/Lexus Dealership for a New Campus	-	56	-	-	-	56	2	\$ 28.23	43028-74981
4/18/17	5/16/17	Feloor Setayesh	Refreshments for Retirement Reception of 4 NSCC Employees	-	170	-	-	-	170	385	\$ 0.44	43028-74981
4/19/17	5/16/17	Feloor Setayesh	Lunch at Anatolia's to Discuss HR Office, Retirement Reception and Employee Morale	-	64	-	-	-	64	4	\$ 16.05	43028-74981
4/28/17	6/6/17	George H. Van Allen	Lunch at J. Alexander's to Discuss Metro Public School's Middle College Dual Enrollment	-	-	48	-	-	48	2	\$ 24.16	11011-74981
5/3/17	6/6/17	George H. Van Allen	Lunch at O'Charley's to Discuss Faculty Complaint	-	-	45	-	-	45	2	\$ 22.67	11011-74981
5/4/17	6/6/17	George H. Van Allen	Lunch at Kebab Gyros to Meet Newly-Elected Faculty Leaders	-	46	-	-	-	46	5	\$ 9.14	43028-74981
5/5/17	6/6/17	George H. Van Allen	Lunch at O'Charley's to Discuss Middle College, Foundation, 1st Yr. Experience, and Relocation	-	65	-	-	-	65	3	\$ 21.70	43028-74981

## For the Period July 1, 2016 to June 30, 2017

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
5/12/17	6/6/17	George H. Van Allen	Lunch at O'Charley's to Discuss VPAA and College Status	-	-	40	-	-	40	2	\$ 20.00	11011-74981
5/26/17	6/6/17	George H. Van Allen	Lunch at Dalt's to Discuss COHRE & Workforce Development	-	51	-	-	-	51	3	\$ 17.05	43028-74981
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<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 56</b>	<b>\$ 7,676</b>	<b>\$ 879</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,611</b>			

Nashville State Community College  
Schedule C - Other Expenses for the President - Unaudited  
For the Period July 1, 2016 to June 30, 2017

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/14/16	Nashville State Community College	Parking Decals for Support Staff/Student Services Area (26 Decals)	\$ -	\$ 390	\$ -	\$ -	\$ -	\$ 390	43028-74880
7/20/16	Downtown Hyundai	Car Repair to President's Vehicle - Replace Cabin Air Filter/Perform Emissions Service	-	-	302	-	-	302	33205-75240
8/30/16	George H. Van Allen	Fuel (Fuelman Card Didn't Work)	-	-	124	-	-	124	33201-75210
10/6/16	George H. Van Allen	Fuel (Fuelman Card Didn't Work)	-	-	142	-	-	142	33205-75210
10/6/16	George H. Van Allen	Car Wash	-	-	5	-	-	5	33205-75290
11/10/16	George H. Van Allen	Fuel (Fuelman Card Didn't Work)	-	-	127	-	-	127	33205-75210
11/10/16	George H. Van Allen	Car Wash	-	-	5	-	-	5	33205-75290
11/15/16	Jackson State Community College	Donation to Jane and Jonas Kisber Scholarship Fund	-	100	-	-	-	100	43028-74980
12/8/16	Dickson Co. Chamber of Commerce	Annual Membership Renewal	-	100	-	-	-	100	43028-74480
12/13/16	Tire Kingdom	Oil Change & New Wiper Blades for President's Vehicle	-	-	119	-	-	119	33205-7521
12/20/16	St. George's Episcopal Church	Donation in Memory of Mrs. Lolly Henry (Senator Henry's Wife)	-	100	-	-	-	100	43028-74980
12/20/16	George H. Van Allen	Fuel (Fuelman Card Didn't Work)	-	-	182	-	-	182	33205-75210
12/20/16	George H. Van Allen	Car Wash	-	-	5	-	-	5	33205-75290
1/24/17	Nashville Area Chamber of Commerce	Payment for 2016 Membership Balance to Partnership 2020	-	1,632	-	-	-	1,632	43028-74480
1/24/17	Nashville Area Chamber of Commerce	Membership Investment 1/1/17 - 12/31/17	-	1,750	-	-	-	1,750	43028-74480
2/16/17	Community Foundation of Mid	Cumberland Bail - Silver Sponsor - Donation Only	-	2,000	-	-	-	2,000	43028-74980
2/28/17	George H. Van Allen	Fuel (Fuelman Card Didn't Work)	-	-	26	-	-	26	33205-75210
2/28/17	George H. Van Allen	Fuel (Fuelman Card Didn't Work)	-	-	37	-	-	37	33205-75210
2/28/17	George H. Van Allen	Fuel (Fuelman Card Didn't Work)	-	-	35	-	-	35	33205-75210
2/28/17	George H. Van Allen	Fuel (Fuelman Card Didn't Work)	-	-	28	-	-	28	33205-75210
3/30/17	George H. Van Allen	Fuel (Fuelman Card Didn't Work)	-	-	29	-	-	29	33205-75210
3/30/17	George H. Van Allen	Fuel (Fuelman Card Didn't Work)	-	-	27	-	-	27	33205-75210
3/30/17	George H. Van Allen	Fuel (Fuelman Card Didn't Work)	-	-	26	-	-	26	33205-75210
5/2/17	Tire Kingdom	Oil Change for President's Vehicle	-	-	33	-	-	33	33205-75210
5/9/17	Donelson-Hermitage Chamber of Commerce	New Member Dues	-	160	-	-	-	160	43028-74480
5/9/17	Donelson-Hermitage Chamber	Membership Directory - Jump Drive	-	100	-	-	-	100	43028-74500
5/11/17	George H. Van Allen	Fuel (Fuelman Card Didn't Work)	-	-	37	-	-	37	33205-75210
5/11/17	George H. Van Allen	Car Wash	-	-	5	-	-	5	33205-75290
5/11/17	George H. Van Allen	Fuel (Fuelman Card Didn't Work)	-	-	34	-	-	34	33205-75210
6/6/17	George H. Van Allen	Fuel (Fuelman Card Didn't Work)	-	-	38	-	-	38	33205-75210
6/6/17	George H. Van Allen	Fuel (Fuelman Card Didn't Work)	-	-	39	-	-	39	33205-75210
6/6/17	George H. Van Allen	Fuel (Fuelman Card Didn't Work)	-	-	31	-	-	31	33205-75210
6/6/17	George H. Van Allen	Fuel (Fuelman Card Didn't Work)	-	-	24	-	-	24	33205-75210
6/6/17	George H. Van Allen	Fuel (Fuelman Card Didn't Work)	-	-	29	-	-	29	33205-75210
6/6/17	George H. Van Allen	Fuel (Fuelman Card Didn't Work)	-	-	36	-	-	36	33205-75210
6/6/17	George H. Van Allen	Car Wash	-	-	5	-	-	5	33205-75290
6/7/17	Nashville Chamber of Commer	In-Kind Partnership 2020	-	3,368	-	-	-	3,368	43028-74480
			-	-	-	-	-	-	
			-	-	-	-	-	-	
			-	-	-	-	-	-	
Total Other Operating Expenses for the President			\$ -	\$ 9,700	\$ 1,529	\$ -	\$ -	\$ 11,229	

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

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 210,301	\$ -	\$ -	\$ -	\$ -	\$ 210,301
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		1,200	-	-	-	-	1,200
Salary, Benefits & Other Payments		<u>226,301</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>226,301</u>
Travel	A	3,465	-	-	-	-	3,465
Business Meals and Hospitality	B	1,268	23,815	4,032	-	-	29,116
Other Expenses	C	-	-	-	-	-	-
<b>Total Expenses for the President</b>		<u>231,034</u>	<u>23,815</u>	<u>4,032</u>	<u>-</u>	<u>-</u>	<u>258,882</u>
<b>President's Office:</b>							
Salary and Benefits (3 FTE)		232,237	-	-	-	-	232,237
Travel		125	-	-	-	-	125
Business Meals and Hospitality		-	-	50	-	-	50
Other Expenses		17,021	166,505	3,710	-	-	187,235
		<u>249,382</u>	<u>166,505</u>	<u>3,760</u>	<u>-</u>	<u>-</u>	<u>419,647</u>
<b>Total Expenses</b>		<u><b>\$ 480,416</b></u>	<u><b>\$ 190,320</b></u>	<u><b>\$ 7,792</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 678,528</b></u>

**Additional Disclosures:**

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

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2013 was \$24,455. Costs to maintain the vehicle are paid by the college and totaled \$38.07 (Organization Code 23025) for the period.

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

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

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

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

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
8/15/16	8/16/16	9/10/16	Nashville, TN	TBR President's Meeting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	11000 73101
11/2/16	11/4/16	9/13/16	Mt. Orab, OH	Fall 2016 CCA Conference	-	170	58	-	227	-	-	-	-	227	11000 73201
8/31/16	8/31/16	8/15/16	Johnson City, TN	Aspire Appalachia Conference	-	-	-	125	125	-	-	-	-	125	11000 73150
12/3/16	12/6/16	7/21/16	Atlanta, GA	2016 SACSCOC Annual Meeting	-	-	-	150	150	-	-	-	-	150	11000 73250
10/7/16	10/8/16	11/3/16	Volunteer State, Gallatin TN	ETSU Commity College Leadership Program	-	170	47	-	217	-	-	-	-	217	11000-73101
11/2/16	11/4/16	11/22/16	Mt Orab, OH	Fall Community Colleges of Appalachia Conference	-	161	73	17	251	-	-	-	-	251	11000-73201
11/7/16	11/10/16	12/14/16	Nashville, TN	TBR President's Meeting	-	-	149	9	158	-	-	-	-	158	11000-73101
9/14/16	9/16/16	2/16/17	Chattanooga State CC	TBR Board Meeting	-	279	-	-	279	-	-	-	-	279	11000-73101
9/14/16	9/16/16	2/21/17	Chattanooga State CC	TBR Board Meeting	-	-	86	-	86	-	-	-	-	86	11000-73101
3/14/17	3/15/17	3/6/17	Nashville	Tennessee College Assoc 2017 Annual Meeting	-	-	-	100	100	-	-	-	-	100	11000-73101
3/14/17	3/15/17	3/24/17	Nashville	Tennessee College Assoc 2017 Annual Meeting	-	184	95	-	279	-	-	-	-	279	11000-73101
2/20/17	2/22/17	3/24/17	Nashville	TBR Quarterly President's Meeting	-	376	110	-	486	-	-	-	-	486	11000-73101
3/18/17	3/20/17	3/24/17	Arlington VA	ARC - DDAA Conference Speaker, Moderator	-	-	69	68	137	-	-	-	-	137	11000-73201
3/30/17	3/31/17	4/25/17	Smyrna TN	TBR Board Meeting	-	164	36	-	200	-	-	-	-	200	11000-73101
5/15/17	5/16/17	5/24/17	Nashville Tn	TBR Quarterly President's Meeting	-	188	58	-	246	-	-	-	-	246	11000-73101
<b>Total Travel Expenses for the President</b>					<b>\$ -</b>	<b>\$ 1,692</b>	<b>\$ 779</b>	<b>\$ 994</b>	<b>\$ 3,465</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,465</b>	



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

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
8/1/16	8/9/16	Bare Bones	TBR Team Celebration Luncheon	-	699	-	-	-	699	100	\$ 6.99	F 11001 74983
8/10/16	7/26/16	Chick Fil A	Fall Convocation Luncheon	-	2,235	-	-	-	2,235	300	\$ 7.45	F 11001 74983
9/23/16	9/27/16	Bare Bones	BOYC Kickoff Luncheon	-	629	-	-	-	629	95	\$ 6.62	F 11001 74983
8/10/16	8/18/16	Chick Fil A	Fall Convocation (addtl attendees)	-	497	-	-	-	497	67	\$ 7.42	F 11001 74983
6/23/16	8/2/16	Chocolate Elegance LLC	TBR Board meeting welcome baskets	-	-	255	-	-	255	30	\$ 8.50	20505-74983
8/9/16	8/18/16	Carnegie Hotel	Honors Breakfast and Storytelling	-	237	-	-	-	237	11	\$ 21.56	F 11001 74983
9/29/16	10/18/16	Bare Bones	Homecoming concert catering	-	120	-	-	-	120	10	\$ 11.99	F 11001 74983
9/26/16	10/4/16	Bare Bones	BOYC Kickoff Luncheon	-	1,917	-	-	-	1,917	320	\$ 5.99	F 11001 74983
6/23/16	10/4/16	Subway	TBR board meeting	-	-	25	-	-	25	25	\$ 1.00	20505-74983
5/3/16	10/12/16	Panera Bread	Spring meeting P-16 Council	219	-	-	-	-	219	18	\$ 12.19	11000-74983
9/21/16	10/6/16	Bare Bones	P-16 Fall Connection	699	-	-	-	-	699	70	\$ 9.99	11000-74983
9/29/16	10/13/16	Rebekah Bishop	Homecoming concert dressing room food for bands	-	137	-	-	-	137	15	\$ 9.10	F 11001-74790
10/3/16	10/13/16	Robin Matthews	BOYC Celebration	-	82	-	-	-	82	80	\$ 1.03	F 11001-74790
12/2/16	11/22/16	Bare Bones	Employee Holiday Luncheon	-	-	3,497	-	-	3,497	350	\$ 9.99	35000-74983
2/9/17	3/14/17	Jason's Deli	TBR Strategic Team	65	-	-	-	-	65	6	\$ 10.77	11000-74983
2/9/17	3/14/17	Subway	TBR Strategic Team	5	-	-	-	-	5	12	\$ 0.42	11000-74983
12/15/16	1/5/17	Meadowview Conference Center	BOD meeting and Annual Scholars Reception	-	12,879	-	-	-	12,879	450	\$ 28.62	F 11001 74983
3/29/17	4/4/17	McAlister's Deli	Donor Meeting	130	-	-	-	-	130	5	\$ 26.00	11000-74983
12/14/16	7/6/17	Panera Bread	YWCA Tribute to Women meeting	150	-	-	-	-	150	20	\$ 7.50	11000-74983
3/22/17	4/4/17	Jason's Deli	Joint Scholarship/Donor Giving committee meeting	-	-	256	-	-	256	19	\$ 13.47	35000-74983
4/27/17	4/13/17	Positive Approach Group Inc	Foundation Board of Directors Luncheon	-	3,139	-	-	-	3,139	200	\$ 15.69	F 11001 74983
5/12/17	5/19/17	Subway	Emergency Operating Plan Exercise	-	187	-	-	-	187	45	\$ 4.14	F 11001 74983
4/27/17	5/18/17	East TN Rent alls	BOD Luncheon	-	735	-	-	-	735	200	\$ 3.68	F 11001 74983
4/27/17	5/18/17	Misty's Florist	BOD Luncheon	-	248	-	-	-	248	200	\$ 1.24	F 11001 74983
4/27/17	6/29/17	Robin Matthews	BOD Luncheon	-	76	-	-	-	76	200	\$ 0.38	F 11001 74983
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 1,268</b>	<b>\$ 23,815</b>	<b>\$ 4,032</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,116</b>			

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

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

**Pellissippi State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2016 to June 30, 2017**

	Supplemental Schedule	President's Budgetary Accounts				External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 247,738	\$ -	\$ -	\$ -	\$ -	\$ 247,738
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		1,200	-	-	-	-	1,200
Salary, Benefits & Other Payments		<u>263,738</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>263,738</u>
Travel	A	9,892	-	-	-	723	10,615
Business Meals and Hospitality	B	1,225	-	-	-	-	1,225
Other Expenses	C	34,540	-	-	-	-	34,540
<b>Total Expenses for the President</b>		<u>309,395</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>723</u>	<u>310,118</u>
<b>President's Office:</b>							
Salary and Benefits (2 FTE)		127,695	-	-	-	-	127,695
Travel		261	-	-	-	-	261
Business Meals and Hospitality		63	-	-	-	-	63
Other Expenses		10,267	-	-	-	-	10,267
		<u>138,286</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>138,286</u>
<b>Total Expenses</b>		<u><b>\$ 447,680</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 723</b></u>	<u><b>\$ 448,403</b></u>

**Additional Disclosures:**

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2017 was \$ 27,649.20. Costs to maintain the vehicle are paid by the college and totaled \$641.25 (Organization Code 100010) for the period.

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

**President's Office-Other Expenses** Includes \$6000 Renewal and Replacement Charges.

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

Pelissippi State Community College  
Schedule A - Travel Expenses for the President - Unaudited  
For the Period July 1, 2016 to June 30, 2017

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
7/7/16	7/7/16	7/15/16	Knoxville, TN	Meeting with County Partners	\$ -	\$ -	\$ -	\$ 4	4	\$ -	\$ -	\$ -	\$ -	4	100010/73100
7/13/16	7/13/16	7/15/16	Knoxville, TN	Community Leader's Breakfast	-	-	-	5	5	-	-	-	-	5	100010/73100
7/20/16	7/20/16	8/4/16	Knoxville, TN	Meeting with Mayor	-	-	-	6	6	-	-	-	-	6	100010/73100
8/16/16	8/17/16	8/25/16	Nashville, TN	TBR President's Meeting and Meet with Secretary of State	-	170	89	31	289	-	-	-	-	289	100010/73100
9/15/16	9/16/16	9/22/16	Chattanooga, TN	TBR Quarterly Board Meeting	-	151	77	11	239	-	-	-	-	239	100010/73100
9/18/16	9/20/16	9/29/16	Memphis, TN	Leadership TN	370	233	128	55	785	-	-	-	-	785	100010/73110
10/12/16	10/12/16	10/12/16	Knoxville, TN	Community Leader's Breakfast				3	3					3	100010/73100
10/24/16	10/27/16	9/9/16	Chalmette, LA	Chair On-site Reaffirmation Committee	469	-	-	-		-	-	-	469	469	SACSOC Reaffirmation Committee
11/6/16	11/8/16	3/3/16	San Antonio, TX	The Center for Community College Student Engagement--2016 Entering Student Success Institute	459		160	1,160	1,779	-	-	-	-	1,779	100050/73210 100010/73210
11/10/16	11/11/16	11/30/16	Nashville, TN	TBR and Urban Chamber of Commerce Meeting		170	89	20	278					278	100010/73100
12/2/16	12/6/16	10/31/16	Atlanta, GA	SACSCOC Conference	253								253	253	SACS
12/13/16	12/13/16	12/13/16	Knoxville, TN	Meeting with Lauren Tullock				5	5					5	100010/73100
1/27/17	1/31/17	12/21/16	Orlando, FL	2017 Future Assembly-Bellwether Awards Conference	396		44	695	1,135					1,135	100010/73210
1/27/17	1/31/17	2/2/17	Alcoa, TN	Airport Parking				50	50					50	100010/73100
2/8/17	2/8/17	2/14/17	Knoxville, TN	Meeting with Senator Overbey				5	5					5	100010/73100
2/17/17	2/17/17	3/9/17	Knoxville, TN	Gov Breakfast Meeting				4	4					4	100010/73100
			Nashville, TN	TBR President's Meeting and PTK Luncheon	-	-	-	20	20	-	-	-	-	20	100010/73110
2/24/17	2/24/17	3/9/17													
3/1/17	3/1/17	3/28/17	Knoxville, TN	East TN Foundation Meeting				3	3					3	100010/73100
3/7/17	3/8/17	3/17/17	Nashville, TN	Leadership Blount Class		111	89		200					200	100010/73110
3/10/17	3/18/17	3/28/17	Madrid, Spain	Variations Choir Trip		1,640	629	133	2,402					2,402	100010/73420
3/20/17	3/20/17	3/28/17	Knoxville, TN	PSCC Foundation and Executive Director Meeting	-	-	-	3	3	-	-	-	-	3	100010/73100
4/18/17	4/18/17	4/25/17	Knoxville, TN	Meeting with Massey/Roddy				2	2					2	100010/73100
4/22/17	4/25/17	2/10/17	New Orleans, LA	AACC Annual Convention	573	908	224	967	2,672					2,672	100010/73210
6/21/17	6/21/17	6/26/17	Knoxville, TN	Knoxville Region Community Conversation				3	3					3	100010/73100
					-	-	-	-	-	-	-	-	-	-	
Total Travel Expenses for the President					\$ 2,520	\$ 3,383	\$ 1,527	\$ 3,184	\$ 9,892	\$ -	\$ -	\$ -	\$ 723	\$ 10,615	

**Pellissippi State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2016 to June 30, 2017**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/8/16	7/15/16	Dr. Wise	Mark Marnantoy and Marilyn Roddy	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ 46	3	\$ 15.41	100010/74984
9/13/16	10/24/16	Five Star Food Service	Secretary of Education Panel	\$ 45					45	11	\$ 4.09	100010/74984
9/23/16	10/24/16	Five Star Food Service	Tre Hargett Visit and Tour	\$ 90					90	6	\$ 14.95	100010/74984
11/16/16	11/30/16	Five Star Food Service	CNS Y-12 Meeting	\$ 119					119	7	\$ 16.95	100010/74984
12/15/16	1/20/17	Five Star Food Service	Peggy Wilson Retirement Surprise	\$ 40					40	38	\$ 1.05	100010/74984
1/5/17	2/6/17	Five Star Food Service	VP Meeting	\$ 60					60	6	\$ 10.00	100010/74984
2/3/17	2/7/17	UT Culinary Institute	Legislative Breakfast	\$ 768					768	48	\$ 16.00	100050/74984
2/15/17	3/3/17	Five Star Food Service	Luncheon with Randy Boyd	\$ 25					25	2	\$ 12.50	100010/74984
4/24/17	5/23/17	Five Star Food Service	Men of Merit Meeting	32	-	-	-	-	32	9	\$ 3.56	100010/74984
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 1,225</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,225</b>			

**Pellissippi State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2016 to June 30, 2017**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
6/21/16	Leadership Blount County Inc	Leadership Blount County Class of 2017 Tuition	\$ 990	\$ -	\$ -	\$ -	\$ -	\$ 990	100010/74497
7/13/16	Lipscomb University	Leadership TN Membership Fees	3,500	-	-	-	-	3,500	100010/74497
8/23/16	Advisory Board Company	Educational Advisory Board Membership 09/01/2016-08/31/2017	27,550	-	-	-	-	27,550	100050/74480
10/18/16	Leadership Knoxville	Leadership Knoxville Tution	1,500	-	-	-	-	1,500	100050/74499
4/4/17	Leadership Knoxville	Corporate Sponsorship for IK17S Class Session 4/25	1,000					1,000	100050/74499
<b>Total Other Operating Expenses for the President</b>			<b>\$ 34,540</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,540</b>	

**Roane State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2016 to June 30, 2017**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		211252	\$ -	\$ -	\$ -	\$ -	211252
Bonus Payments		0	-	-	-	-	0
Discretionary Allowance		0	-	-	-	-	0
Housing Allowance		10200	-	-	-	-	10200
Vehicle Allowance		9000	-	-	-	-	9000
Other Allowances		0	-	-	-	-	0
Salary, Benefits & Other Payments		<u>230452</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>230452</u>
Travel	A	4378	-	-	-	-	4378
Business Meals and Hospitality	B	2306	-	-	2,850	-	5156
Other Expenses	C	0	-	-	-	-	0
Total Expenses for the President		<u>237136</u>	<u>-</u>	<u>-</u>	<u>2,850</u>	<u>-</u>	<u>239986</u>
<b>President's Office:</b>							
Salary and Benefits (xx FTE)		82379	-	-	-	-	82379
Travel		0	-	-	-	-	0
Business Meals and Hospitality		46	-	-	-	-	46
Other Expenses		1617	-	-	-	-	1617
		<u>84042</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>84042</u>
<b>Total Expenses</b>		<u><b>321178</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 2,850</b></u>	<u><b>\$ -</b></u>	<u><b>324028</b></u>

**Additional Disclosures:**

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

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

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year \_\_\_\_ was \$\_\_\_\_\_. Costs to maintain the vehicle are paid by the [university/college] and totaled \$\_\_\_\_\_ (Organization Code \_\_\_\_\_) for the period.

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

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

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

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

Roane State Community College  
Schedule A - Travel Expenses for the President - Unaudited  
For the Period July 1, 2016 to June 30, 2017

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
8/24/16	8/25/16	9/20/16	RSCC - Harriman, TN	CSCC Internal Auditor, Kim Clingan, for RSCC Audit of President's Expenses	69	93	77		238	\$ -	\$ -	\$ -	\$ -	238	111001-73100 \$ 238.31
10/24/16	10/24/16	11/18/16	Dallas, TX	Outcomes Based Formula vs Other State meeting	743				743					743	111001-73200 \$ 743.20
10/27/16	10/28/16	9/20/2016 & 11/4/16	Nashville, TN	2016 Governor's Conference	0	255	89	270	613	-	-	-	-	613	111001-73100 \$ 613.40
11/10/16	11/12/16	12/9/16	San Francisco, CA	Complete College American Event	0	0	185	85	270	-	-	-	-	270	111001-73200 \$ 270.00
12/1/16	12/1/16	12/9/16	Nashville, TN	TBR Quarterly Board Meeting Held at AT&T Building	0	0	0	20	20	-	-	-	-	20	111001-73100 \$ 20.00
12/4/16	12/5/16	12/16/16	Atlanta, GA	SACS Annual Meeting		213	121	35	368					368	111001-73200 \$ 368.39
12/5/16	12/6/16	12/16/16	Nashville, TN	TBR Final Interviews for New Chancellor	0	169	0	44	213	-	-	-	-	213	111001-73100 \$ 213.29
12/2/16	12/2/16	3/9/17	RSCC - Oak Ridge	Legislative Event	20	0	0	0	20	\$ -	\$ -	\$ -	\$ -	20	111001-73100
1/23/17	1/23/17	3/9/17	RSCC - Oak Ridge	Melinda Hillman's Retirement Reception	20	0	0	0	20	-	-	-	-	20	111001-73100
2/2/17	2/2/17	3/9/17	RSCC - Oak Ridge	Meeting with Michelle Harstine Regarding 3rd Congressional Art Competition	28	0	0	0	28	-	-	-	-	28	111001-73100
5/30/17	6/1/17	3/16/17	Huntsville, Alabama	TVC Summit Meeting	0	0	0	257	257	-	-	-	-	257	111001-73200
12/4/16	12/6/16	3/28/17	Atlanta, GA	2016 SACS Annual Meeting	0	0	0	525	525	-	-	-	-	525	111001-73200
4/6/17	4/8/17	5/12/17	Nashville, TN	PTK Convention	0	559	148	0	706	-	-	-	-	706	111001-73100
6/21/17	6/21/17	6/30/17	Nashville, TN	Middle College Ceremonial Bill Signing	20	0	0	0	20	-	-	-	-	20	111001-73100
5/30/17	6/1/17	6/30/17	Huntsville, AL	TVC National Summit	0	208	128	0	335	-	-	-	-	335	
					0	0	0	0	0	-	-	-	-	0	
<b>Total Travel Expenses for the President</b>					<b>\$900</b>	<b>\$1,496</b>	<b>\$746</b>	<b>\$1,236</b>	<b>\$4,378</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,378</b>	



**Roane State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2016 to June 30, 2017**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code	
				Institutional	Foundation	Institutional	Foundation						
7/20/16	7/29/16	Teresa Duncan	President's Cabinet Retreat	94	0	0	0	0	94	7	13	111001-74981	\$94.00
8/17/16	8/23/16	Papa Joe's Country Café	Lunch Meeting with Mary Moody-TBR RE: Weapons and other Firearms	100	0	0	0	0	100	10	10	111001-74981	
11/15/16	9/14/16	Roane Alliance	Annual Gala-Silver Sponsor	0	0	0	1,800	0	1,800	8	225	15-5504 0011	\$100.00
11/15/16	11/14/16	Roane Alliance	Annual Gala-Silver Sponsor	0	0	0	150	0	150	1	150	15-5504 0011	
11/17/16	10/6/16	Crossville Chamber	Crossville Chamber Gala	0	0	0	500	0	500	8	63	15-5504 0011	
12/2/16	12/6/16	DoubleTree Oak Ridge	Legislative Event	540	0	0	0	0	540	30	18	111001-74981	\$540.00
12/2/16	12/6/16	DoubleTree Oak Ridge	Legislative Event Set up and Delivery Fee	150	0	0	0	0	150	30	5	111001-74981	\$150.00
1/10/17	1/18/17	Papa Joe's Country Café	Lunch with TBR counsel	132	\$	-	\$	-	132	12	\$	11 111001-74981	
1/14/17	1/9/17	NAACP	Freedom Fund Banquet	-	-	-	200	-	200	6	\$	33.33 15-5504 0011	
1/23/17	2/2/17	Christopher Lowell Whaley	Reimbursement for Mini-Retreat Breakfast	115	-	-	-	-	115	8	\$	14 111001-74981	
1/27/17	2/22/17	Oak Ridge Chamber of Commerce	Regional Legislative Breakfast	25	-	-	-	-	25	1	\$	25 111001-74981	
2/27/17	3/2/17	Christopher Lowell Whaley	Reimbursement for President's Cabinet Meeting and Lunch with Dr. Kenyatta Lovett	72	-	-	-	-	72	8	\$	9 111001-74981	
2/28/17	2/13/17	Regions VISA	Anderson Co. Chamber Gala	-	-	-	200	-	200	2	\$	100.00 15-5504 0011	
3/28/17	3/31/17	Papa Joe's Country Café	President's Award Interviews	60	-	-	-	-	60	6	\$	10 111001-74981	
4/24/17	4/26/17	Papa Joe's Country Café	President's Cabinet Retreat	80					80	8	\$	10 111001-74981	
5/5/17	5/10/17	Papa Joe's Country Café	President's Reception for 2:00 Commencement	250					250	25	\$	10 111001-74981	
5/5/17	5/10/17	Papa Joe's Country Café	President's Reception for evening Commencement	450					450	45	\$	10 111001-74981	
5/6/17	5/10/17	Papa Joe's Country Café	President's Reception for Sat. Morning Commencement	238					238	25	\$	10 111001-74981	
				0	-	-	-	-	0			#DIV/0!	
				0	-	-	-	-	0			#DIV/0!	
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$2,306</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,850</b>	<b>\$0</b>	<b>\$5,156</b>				

Roane State Community College  
Schedule C - Other Expenses for the President - Unaudited  
For the Period July 1, 2016 to June 30, 2017

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

**Southwest Tennessee Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2016 to June 30, 2017**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 239,418	\$ -	\$ -	\$ -	\$ -	\$ 239,418
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,008	-	-	-	-	4,008
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		1,728	-	-	-	-	1,728
Salary, Benefits & Other Payments		<u>264,354</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>264,354</u>
Travel	A	5,294	-	3,888	-	-	9,182
Business Meals and Hospitality	B	527	1,100	3,499	43	-	5,169
Other Expenses	C	4,348	2,000	-	-	-	6,348
<b>Total Expenses for the President</b>		<u>274,523</u>	<u>3,100</u>	<u>7,387</u>	<u>43</u>	<u>-</u>	<u>285,053</u>
<b>President's Office:</b>							
Salary and Benefits (1 FTE)		82,684	-	-	-	-	82,684
Travel		1,428	-	-	-	-	1,428
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		4,034	-	-	-	-	4,034
		<u>88,146</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>88,146</u>
<b>Total Expenses</b>		<u>\$ 362,669</u>	<u>\$ 3,100</u>	<u>\$ 7,387</u>	<u>\$ 43</u>	<u>\$ -</u>	<u>\$ 373,199</u>

**Additional Disclosures:**

**Bonus Payments** – The President was authorized for and received a bonus payment during the period of \$1,000.00.

**Other Allowances** - The President is provided other spending allowance of \$334 monthly for discretionary use.

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

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

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

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

Southwest Tennessee Community College  
Schedule A - Travel Expenses for the President - Unaudited  
For the Period July 1, 2016 to June 30, 2017

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
9/14/16	9/16/16	9/23/16	Chattanooga, TN	TBR Quarterly Board Meeting	\$ -	\$ 258	\$ 128	\$ -	\$ 386	\$ -	\$ -	\$ -	\$ -	\$ 386	10000/73100
11/10/16	11/11/16	11/22/16	Nashville, TN	Meeting with Drew Kim, TSU; Meeting with Chancellor and Chambers of Commerce Lakin-President's Round Table	-	222	89	-	310	-	-	-	-	310	10000/73100
10/26/16	10/29/16	10/11; 11/10; 12/14/2016	St. Paul, MN		335	477	224	202	\$ 1,238	-	-	-	-	1,238	10000/73200
12/3/16	12/6/16	12/16/2016; 11/15/16; 10/3/16; 1/1/2017	Atlanta, GA	2016 SACSCOC - Annual Meeting	296	638	362	625		-	1,920	-	-	1,920	25500/73200; 25500/73400; 25500/73200
4/22/17	4/25/17	11/4/2016; 4/11/2017; 5/5/2017	New Orleans, LA	AACC 97th Annual Convention	566	908	224	961	\$ 2,659	-	-	-	-	2,659	10000/73200
2/20/17	2/24/17	1/4/17, 3/8/2017	San Francisco, CA	ATD	462	1,048	333	125			1,968			1,968	25550/73400
3/14/17	3/16/17	3/14/2017; 2/14/2017	Nashville, TN	Tennessee College Association Annual Meeting		182	103	100	\$ 385	-	-	-	-	385	10000/73100
6/21/17	6/23/17	6/30/17	Harriman, TN	TBR Quarterly Board Meeting - Roane State Community College		189	-	127	\$ 316	-	-	-	-	316	10000/73100
<b>Total Travel Expenses for the President</b>					<b>\$ 1,658</b>	<b>\$ 3,922</b>	<b>\$ 1,462</b>	<b>\$ 2,140</b>	<b>\$ 5,294</b>	<b>\$ -</b>	<b>\$ 3,888</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,182</b>	

**Southwest Tennessee Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2016 to June 30, 2017**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/7/16	7/15/16	Deliworx Holdings LLC dba Jason's Deli	Lunch Meeting with Chancellor David Gregory	\$ 61	\$ -	\$ -	\$ -	\$ -	\$ 61	3	\$ 20.21	10000/74490
7/13/16	8/1/16	Cordova Farmers Market, Kroger, Sams's Club	Executive Oversight Committee Meeting, GMACW TAACCCT	268	-	-	-	-	268	22	\$ 12.16	10000/74525
8/30/16	8/22/16	Latino Memphis	Latino Memphis Annual Leadership Luncheon	-	1,100	-	-	-	1,100	10	\$ 110.00	11250/74986
12/16/16	12/20/16	The Taste at Southwest	Interviews for President's Administrative Assistant position	45	-	-	-	-	45	15	\$ 3.00	10000/74490
1/12/17	1/13/17	The Taste at Southwest	Event Lunch for President	21	-	-	-	-	21	3	\$ 7.00	10000/74490
1/26/17	2/13/17	Lafayette's	ATD working lunch			169	43		211	12	\$ 17.60	G-25550/74986, F-10000/74986
2/16/17	2/24/17	The Taste at Southwest	Interviews for New VP	36	-	-	-	-	36	9	\$ 4.00	10000/74490
3/28/17	3/31/17	The Taste at Southwest	TBR Shared Services Initiative	40	-	-	-	-	40	20	\$ 2.00	10000/74490
5/9/17	5/15/17	The Taste at Southwest	ATD gallery walk			450			450	250	\$ 1.80	25550/74490
5/9/17	5/15/17	The Taste at Southwest	ATD appreciation luncheon			2,190			2,190	200	\$ 10.95	25550/74490
5/9/17	5/19/20/17	M & M Event Rentals	ATD appreciation luncheon			690			690	200	\$ 3.45	25550/74630
Subtotal for ATD appreciation luncheon						2,880			2,880	200	\$ 14.40	
5/24/17	5/25/17	The Taste at Southwest	Collierville High School meeting	40	-	-	-	-	40	10	\$ 4.00	10000/74490
6/16/17	6/21/17	The Taste at Southwest	Event Meeting with TBR Chancellor	9	-	-	-	-	9	3	\$ 3.00	10000/74490
6/19/17	6/21/17	The Taste at Southwest	Event Meeting with Kevin Woods	8	-	-	-	-	8	2	\$ 4.00	10000/74490
<b>Total Business Meals and Hospitality Expenses for the President</b>				<u>\$ 527</u>	<u>\$ 1,100</u>	<u>\$ 3,499</u>	<u>\$ 43</u>	<u>\$ -</u>	<u>\$ 5,168</u>			

**Southwest Tennessee Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2016 to June 30, 2017**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
8/30/16	Verizon Wireless	Wireless device	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ 34	10000/74296
9/8/16	Verizon Wireless	Wireless device	34	-	-	-	-	34	10000/74296
9/1/16	Natl Civil Rights Museum	Non-Profit Special Recognition at the Gala - Freedom Award	-	2,000	-	-	-	2,000	11250/74986
9/23/16	Commercial Appeal	Subscription 6 months	111	-	-	-	-	111	10000/74480
12/9/16	Verizon Wireless	Wireless device	34	-	-	-	-	34	10000/74296
12/9/16	Verizon Wireless	Wireless device	34	-	-	-	-	34	10000/74296
12/16/17	Verizon Wireless	Wireless device	34	-	-	-	-	34	10000/74296
1/4/17	Best Rubber Stamp	Signature Stamps	76	-	-	-	-	76	10000/74530
1/13/17	Verizon Wireless	Wireless device	34	-	-	-	-	34	10000/74296
2/13/17	Holliday Flowers	Congratulation Flowers for New Chancellor	154	-	-	-	-	154	10000/74530
2/17/17	The Taste	Coffee**	44	-	-	-	-	44	10000/74490
2/27/17	Verizon Wireless	Wireless device	34	-	-	-	-	34	10000/74296
3/16/17	Commercial Appeal	Subscription 6 months	104	-	-	-	-	104	10000/74480
3/21/17	Verizon Wireless	Wireless device	34	-	-	-	-	34	10000/74296
4/11/17	Chronicle of Higher Education	Subscription 2 years	164	-	-	-	-	164	10000/74480
4/25/17	Verizon Wireless	Wireless device	34	-	-	-	-	34	10000/74296
5/5/17	Greater Memphis Chamber	Event fee - conversation with U.S. Senator Lamar Alexander	35	-	-	-	-	35	10000/74490
5/12/17	First place awards	VP and EX DIR Awards	85	-	-	-	-	85	10000/74762
5/12/17	Verizon Wireless	Wireless device	34	-	-	-	-	34	10000/74296
6/1/17	Campus Compact	Membership dues	972	-	-	-	-	972	10000/74480
6/13/17	SACAD	Membership dues	150	-	-	-	-	150	10000/74480
6/13/17	Tresa Danley	Supplies for President's conference room	45	-	-	-	-	45	10000/74530
6/27/17	The Presidents' Round Table	Membership dues	850	-	-	-	-	850	10000/74480
6/27/17	Verizon Wireless	Wireless device	34	-	-	-	-	34	10000/74296
6/30/17	Community College Humanities	Membership dues	950	-	-	-	-	950	10000/74480
6/30/17	M & M Event Rental	THEC Visit	234	-	-	-	-	234	10000/74630
<b>Total Other Operating Expenses for the President</b>			<b>\$ 4,348</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,348</b>	

**Tennessee Board of Regents**  
**Summary of the Chancellor's Expenses - Unaudited**  
**For the Period July 1, 2016 to June 30, 2017**

	Supplemental Schedule	Chancellor's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>Chancellor:</b>							
Salary and Benefits		\$ 368,510	\$ -	\$ -	\$ -	\$ -	\$ 368,510
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		7,917	-	-	-	-	7,917
Housing Allowance		-	-	-	-	-	-
Vehicle Allowance		3,500	-	-	-	-	3,500
Other Allowances		1,080	-	-	-	-	1,080
Salary, Benefits & Other Payments		<u>381,007</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>381,007</u>
Travel	A	11,722	-	-	-	-	11,722
Business Meals and Hospitality	B	6,292	-	-	-	-	6,292
Other Expenses	C	-	-	-	-	-	-
<b>Total Expenses for the Chancellor</b>		<u>399,021</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>399,021</u>
<b>Chancellor's Office:</b>							
Salary and Benefits (5 FTE)		513,727	-	-	-	-	513,727
Travel		39,463	-	-	-	-	39,463
Business Meals and Hospitality		59	-	-	-	-	59
Other Expenses		180,439	-	-	-	-	180,439
		<u>733,688</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>733,688</u>
<b>Total Expenses</b>		<u><b>\$ 1,132,709</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 1,132,709</b></u>

**Additional Disclosures:**

Expenses incurred July 1, 2016 - January 31, 2017 are for Interim Chancellor David Gregory. Expenses incurred after January 31, 2017 are for Chancellor Flora W. Tydings.

Vehicle - Chancellor Tydings is provided an automobile allowance of \$700 per month. Chancellor Gregory was provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2012 was \$27,664. Maintenance costs for the vehicle are recorded in Org Code 100 and totaled \$3,504.78 for the period. Any personal use of the vehicle is reported to the Chancellor as taxable income.

**Other Allowances** - Chancellor Tydings is provided an administrative stipend of \$1,000 per month and a cell phone stipend of \$90 per month.

Chancellor Gregory was provided an administrative stipend of \$466.66 per month and a cell phone stipend of \$90 per month.

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

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

Tennessee Board of Regents  
Schedule A - Travel Expenses for the Chancellor - Unaudited  
For the Period July 1, 2016 to June 30, 2017

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	Chancellor's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
6/22/16	6/23/16	8/11/16	Kingsport	TBR board meeting	\$ -	\$ 266	\$ -	\$ -	\$ 266	\$ -	\$ -	\$ -	\$ -	\$ 266	100-73100
9/14/16	9/16/16	10/6/16	Chattanooga	TBR board meeting		\$ 303	\$ 128	\$ 28	\$ 458					\$ 458	100-73100
		10/31/16	Nashville	use of motor pool car while assigned car was in repair	\$ 54				\$ 54					\$ 54	100-73100
		12/31/16	Nashville	use of motor pool car while assigned car was in repair	\$ 656				\$ 656					\$ 656	100-73100
3/19/17	3/20/17	4/5/17	Chattanooga	President search committee		\$ 125	\$ 77		\$ 202					\$ 202	100-73100
		4/3/17	Nashville	Moving Expenses				\$ 9,602	\$ 9,602					\$ 9,602	100-73700
3/29/17	3/31/17	5/3/17	Murfreesboro	TBR board meeting		\$ 196			\$ 196					\$ 196	100-73100
4/6/17	4/7/17	5/2/17	Knoxville, Chattanooga	TCAT Knoxville regents award & CSTCC meeting		\$ 113	\$ 77		\$ 189					\$ 189	100-73100
5/25/17	5/25/17	6/28/17	Nashville	Women in Numbers Silver Anniversary			\$ 100		\$ 100					\$ 100	100-73100
<b>Total Travel Expenses for the Chancellor</b>					<b>\$ 710</b>	<b>\$ 1,002</b>	<b>\$ 381</b>	<b>\$ 9,630</b>	<b>\$ 11,722</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,722</b>	

Expenses incurred July 1, 2016 - January 31, 2017 are for Interim Chancellor David Gregory. Expenses incurred after January 31, 2017 are for Chancellor Flora W. Tydings.



Tennessee Board of Regents  
Schedule B - Business Meals & Hospitality Expenses for the Chancellor - Unaudited  
For the Period July 1, 2016 to June 30, 2017

Event Date	Date Paid	Payee	Description of Event	Chancellor's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/29/16	9/28/16	Sodexo	Security task force meeting	145	-	-	-	-	145	12	\$ 12.11	100-74550
8/4/16	9/27/16	Karen Faehr (employee reimbursement)	Security task force meeting	28	-	-	-	-	28	13	\$ 2.12	100-74550
8/16/16	9/13/16	Sodexo	Presidents' meeting and presidents/directors worksession	\$ 535	-	-	-	-	\$ 535	67	\$ 7.98	100-74550
9/8/16	10/4/16	Sodexo	New president/regent orientations	\$ 160					\$ 160	13	\$ 12.32	100-74550
10/18/16	10/24/16	Ambrosia Catering	Chancellor search committee meeting	\$ 389					\$ 389	17	\$ 22.86	100-74550
11/8/16	4/7/17	Ambrosia Catering	Presidents' meeting	\$ 450					\$ 450	26	\$ 17.32	100-74550
11/30/16	12/12/16	Ambrosia Catering	Chancellor search committee meeting	\$ 412					\$ 412	17	\$ 24.22	100-74550
12/6 -12/7/2016	12/16/16	Lynn Goodman (employee reimbursement)	Chancellor search - candidate's family tour of Nashville	\$ 207					\$ 207	4	\$ 51.65	100-74550
12/6/16	12/16/16	Carol Puryear (employee reimbursement)	Chancellor search - candidate's family lunch	\$ 28					\$ 28	2	\$ 13.95	100-74550
1/1/17	1/17/17	Karen Faehr (employee reimbursement)	Lunch meeting with Regent Reynolds and Chancellor Elect Tydings	\$ 53					\$ 53	4	\$ 13.25	100-74550
2/21/17	2/27/17	Ambrosia Catering	Presidents' and Directors' meeting	\$ 819					\$ 819	69	\$ 11.87	100-74550
3/23/17	4/18/17	Flora W. Tydings (employee reimbursement)	Lunch meeting to discuss higher education legislation	\$ 57					\$ 57	3	\$ 19.12	100-74550
3/27/17	4/20/17	Flora W. Tydings (employee reimbursement)	Dinner meeting with CSTCC administrators	\$ 35					\$ 35	3	\$ 11.82	100-74550
3/29/17	4/18/17	Flora W. Tydings (employee reimbursement)	Dinner meeting with Regent Varlan	\$ 49					\$ 49	2	\$ 24.59	100-74550
4/10/17	4/17/17	Flora W. Tydings (employee reimbursement)	Lunch meeting to discuss fundraising opportunities	\$ 71					\$ 71	3	\$ 23.67	100-74550
4/17/17	6/7/17	Flora W. Tydings (employee reimbursement)	Lunch meeting to discuss higher education legislation	\$ 33					\$ 33	2	\$ 16.39	100-74551
4/25/17	6/7/17	Flora W. Tydings (employee reimbursement)	Lunch meeting to discuss higher education legislation	\$ 50					\$ 50	3	\$ 16.75	100-74551
5/5/17	6/7/17	Flora W. Tydings (employee reimbursement)	Lunch meeting to discuss TCAT Dickson	\$ 26					\$ 26	2	\$ 12.92	100-74551
5/20/17	6/6/17	Ambrosia Catering	Presidents' and Directors' meeting	\$ 1,343					\$ 1,343	59	\$ 22.76	100-74550
6/7/17	6/20/17	Ambrosia Catering	Retirement reception for 2 senior staff members	\$ 1,403					\$ 1,403	all staff invited plus guests from institutions and other agencies		100-74550
<b>Total Business Meals and Hospitality Expenses for the Chancellor</b>				<u>\$ 6,292</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,292</u>			

Expenses incurred July 1, 2016 - January 31, 2017 are for Interim Chancellor David Gregory. Expenses incurred after January 31, 2017 are for Chancellor Flora W. Tydings.

**Tennessee Board of Regents**  
**Schedule C - Other Expenses for the Chancellor - Unaudited**  
**For the Period July 1, 2016 to June 30, 2017**

Date Paid	Payee	Description	Chancellor's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
none			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
			-	-	-	-	-	-	
			-	-	-	-	-	-	
			-	-	-	-	-	-	
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			-	-	-	-	-	-	
			-	-	-	-	-	-	
			-	-	-	-	-	-	
<b>Total Other Operating Expenses for the Chancellor</b>			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Expenses incurred July 1, 2016 - January 31, 2017 are for Interim Chancellor David Gregory. Expenses incurred after January 31, 2017 are for Chancellor Flora W. Tydings.

**Volunteer State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2016 to June 30, 2017**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 237,066	\$ -	\$ -	\$ -	\$ -	\$ 237,066
Bonus Payments		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Discretionary Allowance		\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Housing Allowance		\$ 10,800	\$ -	\$ -	\$ -	\$ -	\$ 10,800
Vehicle Allowance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Allowances		\$ 900	\$ -	\$ -	\$ -	\$ -	\$ 900
Salary, Benefits & Other Payments		<u>\$ 252,766</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 252,766</u>
Travel	A	\$ 2,536	\$ -	\$ -	\$ -	\$ -	\$ 2,536
Business Meals and Hospitality	B	\$ 2,630	\$ 154	\$ 7,955	\$ 1,687	\$ -	\$ 12,426
Other Expenses	C	\$ -	\$ 2,430	\$ 10,094	\$ 847	\$ -	\$ 13,371
<b>Total Expenses for the President</b>		<u>\$ 257,932</u>	<u>\$ 2,584</u>	<u>\$ 18,049</u>	<u>\$ 2,534</u>	<u>\$ -</u>	<u>\$ 281,099</u>
<b>President's Office:</b>							
Salary and Benefits (1 FTE)		\$ 65,483	\$ -	\$ -	\$ -	\$ -	\$ 65,483
Travel		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business Meals and Hospitality		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses		\$ 5,212	\$ -	\$ -	\$ -	\$ -	\$ 5,212
		<u>\$ 70,695</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,695</u>
<b>Total Expenses</b>		<u><b>\$ 328,627</b></u>	<u><b>\$ 2,584</b></u>	<u><b>\$ 18,049</b></u>	<u><b>\$ 2,534</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 351,794</b></u>

**Additional Disclosures:**

Vehicle - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2012 was \$ 34,447.09 (P-Tag 10583). Costs to maintain the vehicle are paid by the college and totaled \$633.93 (Organization Code (312155) for the period.

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

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

The College was billed for BBQ for Convocation on 08/15/16. Reimbursed by donation by President and Wife on 09/07/16 J0019594 09/15/16

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

Volunteer State Community College  
Schedule A - Travel Expenses for the President - Unaudited  
For the Period July 1, 2016 to June 30, 2017

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
11/14/16	11/14/16	8/1/16	Nashville Tennessee	Global Action Summit	\$ -	\$ -	\$ -	\$ 250	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ 250	102075-73110
9/14/16	9/15/16	9/28/16	Chattanooga Tennessee	TBR Board Meeting at Chattanooga State Community College	\$ -	\$ 279	\$ 51	\$ -	\$ 330	\$ -	\$ -	\$ -	\$ -	\$ 330	102075-73110
3/15/17	3/13/17	12/15/16	Hilton Garden Inn Nashville TN	Attend Tennessee College Association 2017 Annual Meeting	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 100	102075-73110
12/3/2016	12/5/2016	10/11/16	Atlanta Georgia	Attend 2016 SACSCOC Annual Meeting	\$ -	\$ -	\$ -	\$ 560	\$ 560	\$ -	\$ -	\$ -	\$ -	\$ 560	102075-73210
12/3/16	12/5/16	12/14/16	Atlanta Georgia	Attend 2016 SACSCOC Annual Meeting	\$ -	\$ 425	\$ 173	\$ 70	\$ 668	\$ -	\$ -	\$ -	\$ -	\$ 668	102075-73210
5/30/17	6/1/17	4/11/17	Huntsville Alabama	Attend TN Valley Corridor Summit				\$ 265	\$ 265					\$ 265	102075-73210
5/30/17	6/1/17	5/11/17	Huntsville Alabama	Credit to Attend TN Valley Corridor Summit. President was invited to attend as guest				\$ (265)	\$ (265)					\$ (265)	102075-73210
5/30/17	6/1/17	6/14/17	Huntsville Alabama	Attend TN Valley Corridor Summit	\$ 64	\$ 208	\$ 128		\$ 400					\$ 400	102075-73210
6/22/17	6/23/17	7/12/17	Harriman Tennessee	Attend TBR Board Meeting held at Roane State Community College	\$ 64	\$ 87	\$ 77		\$ 228					\$ 228	107000-73110
<b>Total Travel Expenses for the President</b>					<b>\$ 128</b>	<b>\$ 998</b>	<b>\$ 428</b>	<b>\$ 980</b>	<b>\$ 2,536</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,536</b>	

**Volunteer State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2016 to June 30, 2017**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/26/16	9/15/16	Paul Fields DbA First Choice Foods	Presidential Campus Forum	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ 225	100	\$ 2	102225-74510
7/28/16	8/11/16	Tennessee Central Economic Authority	Meeting and Luncheon for Tennessee Central Board of Directors	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ 20	1	\$ 20	102075-74510
8/4/16	9/15/16	Paul Fields DbA First Choice Foods	Voting Poll Workers Refreshment	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ 60	10	\$ 6	102225-74510
7/6/16	8/17/16	Hendersonville Chamber of Commerce	Chamber Meeting and Luncheon	\$ -	\$ -	\$ -	\$ 20	\$ -	\$ 20	1	\$ 20	101001-74482
7/27/16	9/15/16	Hendersonville Chamber of Commerce	Chamber Monthly Luncheon	\$ -	\$ -	\$ -	\$ 22	\$ -	\$ 22	1	\$ 22	101001-74482
7/28/16	9/15/16	Paul Fields DbA First Choice Foods	Trustee Reception to Develop Relationships with Donors	\$ -	\$ -	\$ -	\$ 11	\$ -	\$ 11	1	\$ 11	101001-74510
8/1/16	9/15/16	Paul Fields DbA First Choice Foods	Annual Athletic Golf Tournament Fundraiser Luncheon	\$ -	\$ -	\$ -	\$ 6	\$ -	\$ 6	1	\$ 6	105010-74510
8/8/16	9/15/16	Longhorn	Lunch with Major Donor	\$ -	\$ -	\$ -	\$ 13	\$ -	\$ 13	1	\$ 13	101001-74510
8/10/16	9/15/16	Nothing Bundt Cakes	Luncheon with Donors	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ 3	1	\$ 3	101001-74482
8/10/16	9/15/16	Paul Fields DbA First Choice Foods	Reception to honor and Thank Major Donors to the Humanities Building	\$ -	\$ -	\$ -	\$ 11	\$ -	\$ 11	1	\$ 11	101001-74510
8/19/16	9/15/16	Paul Fields DbA First Choice Foods	Quarterly Trustee Meeting and Luncheon	\$ -	\$ -	\$ -	\$ 8	\$ -	\$ 8	1	\$ 8	101001-74510
8/24/16	9/29/16	Paul Fields DbA First Choice Foods	Coffee with the President	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ 3	1	\$ 3	606311-74510
8/25/16	10/27/16	Paul Fields DbA First Choice Foods	Java with the President to meet with community Pastors	\$ -	\$ -	\$ -	\$ 27	\$ -	\$ 27	6	\$ 5	101001-74510
8/26/16	10/27/16	Paul Fields DbA First Choice Foods	Java with the President to meet with community Leaders	\$ -	\$ -	\$ -	\$ 30	\$ -	\$ 30	6	\$ 5	101001-74510
9/8/16	10/27/16	Paul Fields DbA First Choice Foods	Foundation Reception to honor Donors who gave gifts to the Humanities Building Campaign	\$ -	\$ -	\$ -	\$ 16	\$ -	\$ 16	2	\$ 8	101001--74510
9/12/16	10/18/16	Gallatin Area Chamber of Commerce	Attend Chamber Luncheon	\$ -	\$ -	\$ -	\$ 18	\$ -	\$ 18	1	\$ 18	101001-74482
9/13/16	10/18/16	Hendersonville Chamber of Commerce	Attend Chamber Luncheon	\$ -	\$ -	\$ -	\$ 22	\$ -	\$ 22	1	\$ 22	101001-74482
9/16/16	9/29/16	Bluegrass Yacht and Country Club	Harvest Moon Soiree	\$ -	\$ -	\$ -	\$ 90	\$ -	\$ 90	2	\$ 45	105005-74510
9/22/16	9/29/16	Dunkin Donuts	Executive Committee Meeting	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ 2	1	\$ 2	101001-74510
9/23/16	10/20/16	Paul Fields DbA First Choice Foods	Community Grand Opening Event for the SRB Humanities Bldg	\$ -	\$ -	\$ 4,800	\$ -	\$ -	\$ 4,800	400	\$ 12	104150-74510
9/29/16	10/13/16	Paul Fields DbA First Choice Foods	Refreshments Campus Wide Forum	\$ 191	\$ -	\$ -	\$ -	\$ -	\$ 191	85	\$ 2	102225-74510
10/4/16	11/15/16	Hendersonville Chamber of Commerce	Attend Chamber Luncheon	\$ -	\$ -	\$ -	\$ 22	\$ -	\$ 22	1	\$ 22	101001-74482
10/4/16	10/27/16	Paul Fields DbA First Choice Foods	Annual Dinner to Honor Donors with Cumulative Gift Amounts Qualifying Them for the Hal R Ramer Society	\$ -	\$ -	\$ -	\$ 14	\$ -	\$ 14	1	\$ 14	101001-74510
10/14/16	12/8/16	Paul Fields DbA First Choice Foods	North Central P-16 Luncheon Hosted by VSCC	\$ -	\$ -	\$ 399	\$ -	\$ -	\$ 399	38	\$ 11	107000-74510

**Volunteer State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2016 to June 30, 2017**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
10/25/16	11/15/16	Mt Juliet Chamber of Commerce	Chamber Luncheon	\$ -	\$ -	\$ -	\$ -	\$ 18	\$ 18	18	\$ 1	101001-74482
10/28/16	10/27/16	Debra Smith, dba Smith's Catering Kitchen	Luncheon for Area School Counselors	\$ -	\$ -	\$ 13	\$ -	\$ -	\$ 13	1	\$ 13	608460-74510
11/1/16	12/12/16	Hendersonville Chamber of Commerce	Chamber Luncheon	\$ -	\$ -	\$ -	\$ -	\$ 27	\$ 27	1	\$ 27	101001-74482
11/3/16	12/15/16	Paul Fields DbA First Choice Foods	Coffee with the President Student Life & Diversity	\$ -	\$ -	\$ 60	\$ -	\$ -	\$ 60	20	\$ 3	606311-74510
11/8/16	12/8/16	Paul Fields DbA First Choice Foods	Refreshments for Election Poll Workers	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ 60	10	\$ 6	102225-74510
11/17/16	12/8/16	Paul Fields DbA First Choice Foods	Retiree Breakfast	\$ -	\$ 154	\$ -	\$ -	\$ -	\$ 154	28	\$ 6	101001-74510
11/28/16	1/12/17	Carrabba's	Luncheon with Donors	\$ -	\$ -	\$ -	\$ -	\$ 60	\$ 60	3	\$ 20	101001-74510
12/9/16	12/20/16	Paul Fields DbA First Choice Foods	Java With the President	\$ -	\$ -	\$ -	\$ -	\$ 20	\$ 20	4	\$ 5	101001-74510
12/12/16	1/12/17	Gallatin Area Chamber of Commerce	Chamber Luncheon	\$ -	\$ -	\$ -	\$ -	\$ 18	\$ 18	1	\$ 18	101001-74482
12/13/16	1/12/17	Longhorn	Lunch with Ron Hibbard	\$ -	\$ -	\$ -	\$ -	\$ 14	\$ 14	1	\$ 14	101001-74510
1/5/17	1/19/17	C&C Enterprises dba Grade A Catering	Annual Legislative Luncheon	\$ 697	\$ -	\$ -	\$ -	\$ -	\$ 697	44	\$ 16	102225-74510
1/9/17	2/15/17	Gallatin Area Chamber of Commerce	Chamber Luncheon	\$ -	\$ -	\$ -	\$ -	\$ 18	\$ 18	1	\$ 18	101001-74482
1/10/17	2/15/17	Hendersonville Chamber of Commerce	Chamber Luncheon	\$ -	\$ -	\$ -	\$ -	\$ 22	\$ 22	1	\$ 22	101001-74482
1/20/17	4/20/17	Paul Fields DbA First Choice Foods	Foundation Investment Committee Meeting				\$ 14		\$ 14	8	\$ 2	101001-74510
1/20/17	4/20/17	Paul Fields DbA First Choice Foods	P-16 Luncheon		\$ 495				\$ 495	46	\$ 11	107000-74530
1/27/17	5/4/17	Paul Fields DbA First Choice Foods	Campus Wide Forum	\$ 203					\$ 203	90	\$ 2	102225-74530
2/3/17	2/9/17	Lebanon Wilson County Chamber of Commerce	State of the County Address	\$ -	\$ -	\$ -	\$ -	\$ 15	\$ 15	1	\$ 15	101001-74482
2/6/17	5/4/17	Paul Fields DbA First Choice Foods	Lunch Meeting with Legislature Guests and Members of President's Cabinet	\$ 168					\$ 168	12	\$ 14	102225-74530
2/7/17	3/14/17	Hendersonville Chamber of Commerce	Chamber Luncheon	\$ -	\$ -	\$ -	\$ -	\$ 22	\$ 22	1	\$ 22	101001-74482
2/8/17	4/20/17	Paul Fields DbA First Choice Foods	Foundation Lunch Meeting				\$ 14		\$ 14	1	\$ 14	101001-74510
2/13/17	3/14/17	Gallatin Area Chamber of Commerce	Chamber Luncheon	\$ -	\$ -	\$ -	\$ -	\$ 18	\$ 18	1	\$ 18	101001-74482
2/15/17	3/14/17	Longhorn	Business Luncheon	\$ -	\$ -	\$ -	\$ -	\$ 16	\$ 16	1	\$ 16	101001-74510
2/17/17	3/14/17	The Chop House	Luncheon with Prosepective Donor	\$ -	\$ -	\$ -	\$ -	\$ 13	\$ 13	1	\$ 13	101001-74510
2/17/17	4/20/17	Paul Fields DbA First Choice Foods	Trustee Breakfast				\$ 8		\$ 8	1	\$ 8	101001-74510
2/23/17	4/20/17	Paul Fields DbA First Choice Foods	Dinner Meeting for Foundation Prospective Donors				\$ 140		\$ 140	10	\$ 14	101001-74510
2/27/17	4/12/17	Chop House	Lunch with Donor				\$ 14		\$ 14	1	\$ 14	101001-74510
3/6/17	5/4/17	Paul Fields DbA First Choice Foods	Working lunch for the President's Cabinet Meeting	\$ 168					\$ 168	16	\$ 11	102225-74530
3/7/17	3/14/17	Hendersonville Chamber of Commerce	Chamber Luncheon	\$ -	\$ -	\$ -	\$ -	\$ 22	\$ 22	1	\$ 22	101001-74482

**Volunteer State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2016 to June 30, 2017**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
3/10/17	5/4/17	Paul Fields DbA First Choice Foods	HEAR Committee Luncheon Hosted by Vol State	\$ 256					\$ 256	25	\$ 10	102225-74530
3/13/17	4/12/17	Gallatin Area Chamber of Commerce	Chamber Luncheon				\$ 18		\$ 18	1	\$ 18	101001-74482
3/21/17	4/13/17	Paul Fields DbA First Choice Foods	Vet Tech Program Oipen House			\$ 423			\$ 423	65	\$ 7	104150-74530
3/24/17	4/20/17	The Clark House	Upper Cumberland Construction Industry Meeting to Discuss Workforce Needs in the Region	\$ 354					\$ 354	21	\$ 17	101001-74530
3/28/17	5/12/17	The Clark House	VSCC Livingston Luncheon				\$ 14		\$ 14	1	\$ 14	101001-74510
4/5/17	5/11/17	Paul Fields DbA First Choice Foods	Coffee With the President			\$ 60			\$ 60	20	\$ 3	606311-74530
4/7/17	5/4/17	Paul Fields DbA First Choice Foods	P-16 Luncheon			\$ 410			\$ 410	39	\$ 11	107000-74530
4/12/17	5/4/17	Lebanon Wilson County Chamber of Commerce	Chamber Luncheon				\$ 15		\$ 15	1	\$ 15	101001-74482
4/18/17	5/4/17	Paul Fields DbA First Choice Foods	Campus Wide Forum	\$ 180					\$ 180	90	\$ 2	102225-74530
4/19/17	5/4/17	Paul Fields DbA First Choice Foods	Water Provided for Leadership Middle Tennessee	\$ 34					\$ 34	45	\$ 1	102225-74530
4/20/17	5/11/17	Hendersonville Chamber of Commerce	United Chamber Luncheon			\$ 25			\$ 25	1	\$ 25	104075-74510
5/1/17	6/14/17	Cracker Barrel Store	Lunch With Prospective Donor				\$ 9		\$ 9	1	\$ 9	101001-74530
5/2/17	6/14/17	Hendersonville Chamber of Commerce	Chamber Luncheon				\$ 22		\$ 22	1	\$ 22	101001-74482
5/8/17	6/14/17	Gallatin Area Chamber of Commerce	Chamber Luncheon				\$ 18		\$ 18	1	\$ 18	101001-74482
5/11/17	5/18/17	Chef's Market Catering & Restaurant	Reception for Warf Renovation Campaign				\$ 196		\$ 196	2	\$ 98	101001-74510
5/15/17	6/8/17	Paul Fields DbA First Choice Foods	Boxed Lunches for Career Exploration Fair Volunteers			\$ 1,000			\$ 1,000	160	\$ 6	101001-74530
5/15/17	6/8/17	Paul Fields DbA First Choice Foods	Breakfast Career Exploration Fair Volunteers				\$ 503		\$ 503	150	\$ 3	101001-74530
5/19/17	7/6/17	Paul Fields DbA First Choice Foods	Trustees Breakfast Meeting				\$ 8		\$ 8	1	\$ 8	101001-74510
6/6/17	6/30/17	Hendersonville Chamber of Commerce	Chamber Luncheon				\$ 22		\$ 22	1	\$ 22	101001-74482
6/7/17	6/30/17	Robertson County Chamber	Chamber Annual Meeting				\$ 15		\$ 15	1	\$ 15	101001-74482
6/9/17	6/28/17	Lori Richards	Water Provided During Chancellor's Visit and Meeting with CHEC	\$ 15					\$ 15	7	\$ 2	102225-74530
6/12/17	6/30/17	Gallatin Chamber	Chamber Luncheon				\$ 18		\$ 18	1	\$ 18	101001-74482
6/20/17	6/28/17	Karen Waller	Master Plan Meeting Luncheon with THEC			\$ 191			\$ 191	22	\$ 9	107000-74530
6/20/17	6/29/17	Paul Field DbA First Choice Foods	Master Plan Meeting Luncheon with THEC Sides for Luncheon			\$ 81			\$ 81	22	\$ 4	107000-74530
<b>Total Business Meals and Hospitality Expenses for the President</b>				<u>\$ 2,630</u>	<u>\$ 154</u>	<u>\$ 7,955</u>	<u>\$ 1,687</u>	<u>\$ -</u>	<u>\$ 12,427</u>			

Bluegrass Yacht and Country Club charges were for President and his Wife.

**Volunteer State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2016 to June 30, 2017**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/7/16	Hendersonville Area Chamber of Commerce	Dues Renewal	\$ -	\$ -	\$ -	\$ 510	\$ -	\$ 510	101001-74481
8/11/16	Tennessee College Association	Annual Dues	\$ -	\$ -	\$ 75	\$ -	\$ -	\$ 75	302150-74480
6/18/16	Southern Association of Colleges with Associate Degrees	Membership Dues Paid in June 2016 Moved to Prepaid dues are for FY17	\$ -	\$ -	\$ 150	\$ -	\$ -	\$ 150	302150-74480
8/11/16	First Place Trophy	4 Plates with Engraving for Photos of New Humanities Building	\$ -	\$ -	\$ 30	\$ -	\$ -	\$ 30	104075-74510
9/14/16	Mpix	12x18 on E-Surface	\$ -	\$ -	\$ 59	\$ -	\$ -	\$ 59	104075-74510
9/14/16	Hobby Lobby	Custom Frames Humanities Building	\$ -	\$ -	\$ 533	\$ -	\$ -	\$ 533	104075-74510
9/22/16	ASAP Printing	HRB Humanities Invitation Postcards	\$ -	\$ -	\$ 199	\$ -	\$ -	\$ 199	104075-74170
9/22/16	Neil Konouchi	Second Line Band Humanities Buidling Grand Opening	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ 800	104150-74490
9/29/16	ASAP Printing	Humanities Flyers	\$ -	\$ -	\$ 194	\$ -	\$ -	\$ 194	104075-74170
9/29/16	ASAP Printing	Handheld Signs on Foamboard Humanities Grand Opening	\$ -	\$ -	\$ 157	\$ -	\$ -	\$ 157	104075-74170
9/29/16	ASAP Printing	Humanities Buidling Programs	\$ -	\$ -	\$ 121	\$ -	\$ -	\$ 121	104075-74170
10/6/16	Brown's Florist	Fresh Cut Flowers Arrangements for the Humanities Open House	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ 300	104075-74510
10/11/16	PaperLantern Store	Supplies for SRB Humanities Open House	\$ -	\$ -	\$ 130	\$ -	\$ -	\$ 130	104075-74510
11/10/16	Rotary Club Of Hendersonville	Membership Dues Paid as of 10/31/16	\$ -	\$ -	\$ -	\$ 150	\$ -	\$ 150	101001-74480
12/2/16	Cleveland State Community College	VSCC Institutional Responsibility of the All-TN-Academic Team Luncheon	\$ -	\$ -	\$ 865	\$ -	\$ -	\$ 865	302150-74490
12/8/16	Tennessee College Association	TCA Annual Fee Institutional Membership	\$ -	\$ -	\$ 75	\$ -	\$ -	\$ 75	302150-74480
12/15/16	Parris Printing	Christmas Cards and Envelopes for President's Office	\$ -	\$ 595	\$ -	\$ -	\$ -	\$ 595	101001-74120
12/31/16	Journal Entry J0019950	Postage Charged by Postage Machine for Presidential Mailings from Foundation Account	\$ -	\$ 134	\$ -	\$ -	\$ -	\$ 134	101001-74230
1/5/17	Follett	20 Copies Just Mercy for One Book One Community	\$ -	\$ 320	\$ -	\$ -	\$ -	\$ 320	101001-74510
1/25/17	Komo Designs	Rosewood Pen and Pencil Set Laser Engraved	\$ -	\$ 1,381	\$ -	\$ -	\$ -	\$ 1,381	101001-74510
2/14/17	Miller's MPIX	Aerial of Campus for SACS	\$ -	\$ -	\$ 23	\$ -	\$ -	\$ 23	104075-74510
3/13/17	Hobby Lobby	Framing of Aerial and Framing for Donors Widow	\$ -	\$ -	\$ 374	\$ -	\$ -	\$ 374	104075-74510



**Volunteer State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2016 to June 30, 2017**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
3/13/17	Hobby Lobby	Reframed Aerial for SACS with Engraving	\$ -	\$ -	\$ 12	\$ -	\$ -	\$ 12	104075-74510
3/13/17	UPS Store	Shipping of Framed Aerial of Campus for SACS	\$ -	\$ -	\$ 76	\$ -	\$ -	\$ 76	104075-74510
3/23/17	Hendersonville Rotary Foundation	Silver Sponsorship for Rotary Fish Fry	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	104150-74490
4/27/17	Rotary Club Of Hendersonville	Dues Installation Banquet				\$ 187		\$ 187	101001-74480
5/4/17	Shirley Raines	Guest Speaker Commencement			\$ 300			\$ 300	202800-74490
6/8/17	Holiday Inn Express	Lodging for Guest			\$ 96			\$ 96	202800-73210
6/8/17	Jarvis Award Sign and Flag	Commencement Speaker Highland Crest Campus New Signage			\$ 4,525			\$ 4,525	104150-74510
<b>Total Other Operating Expenses for the President</b>			<b>\$ -</b>	<b>\$ 2,430</b>	<b>\$ 10,094</b>	<b>\$ 847</b>	<b>\$ -</b>	<b>\$ 13,371</b>	



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*Office of Internal Audit*

October 26, 2017

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

Dear Chairman Griscom:

Enclosed is the internal audit report of the expenses of the Office of the President for Walters State Community College for the fiscal year July 1, 2016 to June 30, 2017, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of or for the benefit of the president regardless of the funding source.

The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls except as noted in the observations regarding expenses omitted from the unaudited scheduled described in the report. This resulted in the recommendations that source documents should include all of the Organization Codes under the control of the president and generated after all amounts have posted to the general ledger.

I appreciate the courtesy and cooperation of Walters State Community College personnel during the review. Everyone promptly responded to my questions and requests for further information during the audit process.

Sincerely,

Cynthia L. Cortesio  
Interim Director of Internal Audit  
Roane State Community College

CC: Dr. Tony Miksa, President  
Dr. Mark Hurst, Vice President for Business Affairs  
Mr. Mark Ortlieb, Director of Internal Audit

**Walters State Community College**  
**Audit of President's Expenses**  
**For Fiscal Year July 1, 2016 – June 30, 2017**  
**Executive Summary**

President	Dr. Tony Miksa	Internal Auditor	Cynthia Cortesio, Roane State Community College																																																																																											
Objectives	To comply with Tennessee Code Annotated, Title 49, Chapter 7 and Tennessee Board of Regents (TBR) Policy 4:03:03:60, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2016 to June 30, 2017; to determine compliance with state statutes and TBR and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of or for the benefit of the president regardless of the funding source.																																																																																													
Scope	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																																													
Analysis	<div>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president’s office during the fiscal year ended June 30, 2017:</div> <table><tr><td></td><td>Institutional</td><td>Foundation</td><td>External</td><td>Total</td></tr><tr><td>President:</td><td></td><td></td><td></td><td></td></tr><tr><td>Salary and Benefits</td><td>\$209,099</td><td>\$00</td><td>\$00</td><td>\$209,099</td></tr><tr><td>Bonus Payments</td><td>\$00</td><td>\$00</td><td>\$00</td><td>\$00</td></tr><tr><td>Discretionary Allowance</td><td>\$4,000</td><td>\$00</td><td>\$00</td><td>\$4,000</td></tr><tr><td>Housing Allowance</td><td>\$10,800</td><td>\$00</td><td>\$00</td><td>\$10,800</td></tr><tr><td>Vehicle Allowance</td><td>\$8,400</td><td>\$00</td><td>\$00</td><td>\$8,400</td></tr><tr><td>Other Allowances</td><td>\$20,150</td><td>\$00</td><td>\$00</td><td>\$20,150</td></tr><tr><td>Salary, Benefits &amp; Other Payments</td><td>\$252,449</td><td>\$00</td><td>\$00</td><td>\$252,449</td></tr><tr><td>Travel (Schedule A)</td><td>\$5,189</td><td>\$00</td><td>\$00</td><td>\$5,189</td></tr><tr><td>Business Meals and Hospitality (Schedule B)</td><td>\$1,083</td><td>\$2,000</td><td>\$00</td><td>\$3,083</td></tr><tr><td>Other Expenses (Schedule C)</td><td>\$00</td><td>\$1,675</td><td>\$00</td><td>\$1,675</td></tr><tr><td>President’s Office:</td><td></td><td></td><td></td><td></td></tr><tr><td>Salary and Benefits</td><td>\$152,636</td><td>\$00</td><td>\$00</td><td>\$152,636</td></tr><tr><td>Travel</td><td>\$276</td><td>\$00</td><td>\$00</td><td>\$276</td></tr><tr><td>Business Meals and Hospitality</td><td>\$15</td><td>\$00</td><td>\$00</td><td>\$15</td></tr><tr><td>Other Expenses</td><td>\$6,721</td><td>\$00</td><td>\$00</td><td>\$6,721</td></tr><tr><td>Total Expenses</td><td>\$418,369</td><td>\$3,675</td><td>\$00</td><td>\$422,044</td></tr></table> <div><b>Additional Disclosures:</b> <b>Housing Allowance</b> - <i>The President was provided a housing allowance of \$900 per month.</i> <b>Other Allowances</b> – <i>The President was provided other allowances for 1) discretionary spending of \$4,000 for the year and 2) a moving allowance of \$20,150 paid once. Both were paid as taxable income.</i> <b>Vehicle Allowance</b> – <i>The President was provided a vehicle allowance of \$700 per month.</i></div>					Institutional	Foundation	External	Total	President:					Salary and Benefits	\$209,099	\$00	\$00	\$209,099	Bonus Payments	\$00	\$00	\$00	\$00	Discretionary Allowance	\$4,000	\$00	\$00	\$4,000	Housing Allowance	\$10,800	\$00	\$00	\$10,800	Vehicle Allowance	\$8,400	\$00	\$00	\$8,400	Other Allowances	\$20,150	\$00	\$00	\$20,150	Salary, Benefits & Other Payments	\$252,449	\$00	\$00	\$252,449	Travel (Schedule A)	\$5,189	\$00	\$00	\$5,189	Business Meals and Hospitality (Schedule B)	\$1,083	\$2,000	\$00	\$3,083	Other Expenses (Schedule C)	\$00	\$1,675	\$00	\$1,675	President’s Office:					Salary and Benefits	\$152,636	\$00	\$00	\$152,636	Travel	\$276	\$00	\$00	\$276	Business Meals and Hospitality	\$15	\$00	\$00	\$15	Other Expenses	\$6,721	\$00	\$00	\$6,721	Total Expenses	\$418,369	\$3,675	\$00	\$422,044
	Institutional	Foundation	External	Total																																																																																										
President:																																																																																														
Salary and Benefits	\$209,099	\$00	\$00	\$209,099																																																																																										
Bonus Payments	\$00	\$00	\$00	\$00																																																																																										
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Business Meals and Hospitality	\$15	\$00	\$00	\$15																																																																																										
Other Expenses	\$6,721	\$00	\$00	\$6,721																																																																																										
Total Expenses	\$418,369	\$3,675	\$00	\$422,044																																																																																										
Observations	A one-time payment of \$20,150 for a moving allowance, paid to the President was omitted from the President’s Expense Report for FY2017 as well as final expenses of \$241 paid in FY2017 related to the search for their new president. Also not shown in the report were wages, payroll taxes and travel paid for the services of their President Emeritus in support of the President’s Office. These oversights appear to have happened because the charges were in Organization Codes other than the primary Organization Code related to the President’s Office or amounts posted to the general ledger after the source documents were generated. All of these expenses were under the control of the President’s Office as indicated by the Chart of Accounts Listing of Organization Codes.																																																																																													

<b>Questioned Costs</b>	None	<b>Recoveries</b>	N/A
<b>Recommendation</b>	Future quarterly President's Expense Reports should be prepared with source documents to include a detail general ledger listing for all of the Organization Codes under the control of the President ensuring it is generated after all amounts have posted to the general ledger for that period.		
<b>Conclusion</b>	The objectives of the audit of the expenses of the Office of the President for Walters State Community College for the fiscal year July 1, 2016 through June 30, 2017 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls except for those expenses noted above in the Findings which appeared in the general ledger in other than the President's primary Organization. The revised supplemental schedules included with this report fairly represent the expenses of the president's office.		
<b>Restriction on Use of Report</b>	<i>This report is intended solely for the internal use of the Tennessee Board of Regents and Walters State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit, Roane State Community College, Office of Internal Audit, and handled in accordance with institutional policies; however, this report is a matter of public record.</i>		

Walters State Community College  
Summary of the President's Expenses - Audited  
For the Period July 1, 2016 to June 30, 2017

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>		\$ 209,099	\$ -	\$ -	\$ -	\$ -	\$ 209,099
Salary and Benefits		-	-	-	-	-	-
Bonus Payments		4,000	-	-	-	-	4,000
Discretionary Allowance		10,800	-	-	-	-	10,800
Housing Allowance		8,400	-	-	-	-	8,400
Vehicle Allowance		20,150	-	-	-	-	20,150
Other Allowances		252,449	-	-	-	-	252,449
<b>Salary, Benefits &amp; Other Payments</b>							
Travel	A	5,189	-	-	-	-	5,189
Business Meals and Hospitality	B	1,083	-	-	2,000	-	3,083
Other Expenses	C	-	-	-	1,675	-	1,675
<b>Total Expenses for the President</b>		<u>258,721</u>	<u>-</u>	<u>-</u>	<u>3,675</u>	<u>-</u>	<u>262,396</u>
<b>President's Office:</b>							
Salary and Benefits (1.821 FTE)		152,636	-	-	-	-	152,636
Travel		276	-	-	-	-	276
Business Meals and Hospitality		15	-	-	-	-	15
Other Expenses		6,721	-	-	-	-	6,721
		<u>159,648</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>159,648</u>
<b>Total Expenses</b>		<u>\$ 418,369</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,675</u>	<u>\$ -</u>	<u>\$ 422,044</u>

**Additional Disclosures:**

**Housing** - The President is provided a housing allowance of \$900.00 per month.

**Vehicle** - The President is provided a vehicle allowance of \$700 per month.

**Moving Allowance** - The President was provided a moving allowance of \$20,150 paid in July 2016.

**Other Allowances** - The President is provided other spending allowance of \$4,000 for FY17.

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

Walters State Community College  
Schedule A - Travel Expenses for the President - Unaudited  
For the Period July 1, 2016 to June 30, 2017

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
9/15/16	9/16/16	9/23/16	Chattanooga, TN	TBR Quarterly Board Meeting at Chattanooga State	-	\$ 151	\$ -	9	\$ -	\$ 160	-	-	-	\$ 160	11000-73110
3/14/17	3/16/17	10/28/16	Nashville, TN	Tennessee College Association 2017 Annual Meeting	-	-	-	100	-	100	-	-	-	100	11000-73110
12/4/16	12/6/16	12/8/16	Atlanta, GA	To attend annual SACSCOC Meeting	-	425	160	70	-	655	-	-	-	655	11000-73210
2/20/17	2/21/17	2/24/17	Nashville, TN	To attend TBR President's meeting at TBR office	-	108	83	21	-	211	-	-	-	211	11000-73110
3/14/17	3/15/17	3/21/17	Nashville, TN	Tennessee College Association 2017 Annual Meeting	-	-	-	14	-	14	-	-	-	14	11000-73110
3/30/17	3/31/17	4/5/17	Smyrna, TN	To attend TBR Quarterly Board Meeting	-	113	77	-	-	189	-	-	-	189	11000-73110
3/19/17	3/23/17	4/5/17	New York, NY & Lubbock, TX	To attend performance of WS Choir in NY & attend national championship games for Lady Senators in TX	1,212	911	270	413	-	2,806	-	-	-	2,806	11000-73210
5/15/17	5/16/17	5/31/17	Nashville, TN	To attend TBR President's Meeting	-	108	77	-	-	184	-	-	-	184	11000-73110
5/9/17	5/10/17	6/1/17	Gallatin, TN	TCAA Region 7 softball tournament to support Lady Senators	-	227	77	-	-	304	-	-	-	304	11000-73110
6/22/17	6/23/17	6/30/17	Harriman, TN	To attend TBR Quarterly Board Meeting	-	87	77	-	-	164	-	-	-	164	11000-73110
6/20/17	6/22/17	6/30/17	Louisville, KY	To attend SkillsUSA Conference	-	299	103	-	-	403	-	-	-	403	11000-73230
Total Travel Expenses for the President					\$ 1,212	\$ 2,430	\$ 921	\$ 626	\$ -	\$ 5,189	\$ -	\$ -	\$ -	\$ 5,189	



Walters State Community College  
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited  
For the Period July 1, 2016 to June 30, 2017

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts			Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Foundation	Institutional	Foundation					
various	7/6/16	Walmart	Refreshments for President's office	13	\$	-	\$	-	\$	13	various	various	11000-74981
various	7/6/16	Walmart	Refreshments for President's office	56	-	-	-	-	-	56	various	various	11000-74981
10/27/16	7/8/16	Knoxville Area Urban League	Equal Opportunity Awards Gala	-	-	2,000	-	-	-	2,000	10	\$ 200.00	33010-74981
various	10/26/16	Walmart	Refreshments for President's office	34	-	-	-	-	-	34	various	various	11000-74981
various	11/21/16	Walmart	Refreshments for President's office	58	-	-	-	-	-	58	various	various	11000-74981
10/19/16	1/3/17	Morristown Area Chamber of Commerce	Registration for Legislative Update Luncheon w/ Senator Lamar Alexander for Leann Long	15	-	-	-	-	-	15	1	\$ 15.00	11000-74981
12/9/16	1/18/17	Megan's Corner Catering & More	Food/Refreshments before WSCC graduation	165	-	-	-	-	-	165	various	various	11000-74981
various	1/23/17	Walmart	Refreshments for President's office	52	-	-	-	-	-	52	various	various	11000-74981
2/24/17	3/3/17	Megan's Corner Catering & More	Lunch for Legislative Meeting	242	-	-	-	-	-	242	various	various	11000-74981
various	3/22/17	Walmart	Refreshments for President's office	98	-	-	-	-	-	98	various	various	11000-74981
various	5/23/17	Walmart	Refreshments for President's office	107	-	-	-	-	-	107	various	various	11000-74981
5/6/17	6/8/17	Megan's Corner Catering & More	Reception for Commencement special guests	259	-	-	-	-	-	259	various	various	11000-74981
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 1,098</b>	<b>\$</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>2,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>3,098</b>

Walters State Community College  
Schedule C - Other Expenses for the President - Unaudited  
For the Period July 1, 2016 to June 30, 2017

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
10/7/16	Morristown Area Chamber of Commerce	Tuition expense for Dr. Miksa's participation in Leadership Morristown	\$ -	\$ -	\$ -	\$ 675	-	\$ 675	11025-74984
12/6/16	Morristown Area Chamber of Commerce	Disc hold sponsorship at Panther Creek State Park	-	-	-	1,000	-	1,000	11050-74984
Total Other Operating Expenses for the President			\$ -	\$ -	\$ -	\$ 1,675	\$ -	\$ 1,675	



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BOARD TRANSMITTAL

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MEETING: Committee on Audit

SUBJECT: University Updates

DATE: November 21, 2017

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S  
RECOMMENDATION: Accept Report

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The Chief Audit Executive will provide an update regarding the university audit activities under the FOCUS Act. The following is a summary of key actions received by the Office of System-wide Internal Audit.

**Summary of Recent Activities**

- The State of Tennessee Comptroller of the Treasury released the Financial and Compliance Audit Report for Tennessee State University for the Year Ended June 30, 2016 on September 25, 2017. A summary is included as Item Id1.
- Austin Peay State University submitted the Executive Summary for their Follow-up to the Comptroller of the Treasury Financial and Compliance Audit Report for the Year Ended June 30, 2016 (see item Id2)

**Tennessee State University**  
**Audit Committee**  
**November 21, 2017**  
*Review of Comptroller's Office Audit Reports*

***Financial and Compliance Audits—Findings Reported***

<b>Institution</b>	<b>For the Year Ended</b>	<b>Auditor's Opinion on Financial Statements</b>	<b>Report on Internal Control</b>	<b>Report on Compliance</b>	<b>Findings</b>
Tennessee State University	June 30, 2016	Unmodified Opinion	One internal control findings identified as a significant deficiency and one internal control identified as a material weakness	No instances of noncompliance required to be reported	2

**Finding 1 – As noted in the prior audit, management needs to improve procedures for preparing and reviewing financial statements to prevent errors**

As noted in the prior audit, Tennessee State University's procedures for preparing its financial statements and the accompanying notes to the financial statements are not adequate to ensure the accuracy, proper classification, and disclosure of information.

**Management's Comment** – We concur. For the university financial statement note referenced, the Associate Vice President for Accounting and Payroll will ensure year-end checklists are updated to reflect all needed entries by August 31, 2017, and the Vice President for Business and Finance will review the checklist and the final note to ensure completion and accuracy. For the foundation notes referenced, the Vice President for Research and Institutional Advancement and the Vice President for Business and Finance will meet by October 31, 2017, to clearly define the accounting duties and responsibilities assigned to foundation personnel; establish timeframes for the preparation and review of financial data; and review procedures to ensure the accurate and timely completion of the foundation's notes. The Vice President for Research and Institutional Advancement will ensure that accurate and timely financial statement information is disseminated to the university monthly (for monthly investment statements) and a minimum of quarterly (for quarterly investment statements). The Vice President for Business and Finance will provide a final review of the foundation financial statement notes at year-end.

**Finding 2 – As noted in the two prior audits, Tennessee State university did not provide adequate internal controls in one specific area**

Tennessee State University did not design and monitor effective internal controls in one area. For this are, we found internal control deficiencies related to one of the university's systems. Although management has taken steps to correct these conditions, we are reporting internal control deficiencies for the third consecutive year because corrective action was not sufficient. According to management, the university implemented updated controls in July 2015 and is continuing to improve these controls as of March 2017. Ineffective implementation of internal controls increases the likelihood of errors, data loss, and unauthorized access to university information. The details of this finding are confidential pursuant to Section 10-7-504(i), *Tennessee Code Annotated*. We provided the university with detailed information regarding the specific condition we identified, as well as the related criteria, causes, and our specific recommendations for improvement.

**Management's Comment** – We concur. The Vice President for Administration and the Vice President for Business and Finance will ensure internal controls are developed and implemented to prevent recurrence.

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

**Austin Peay State University**  
**Follow up to the Comptroller of the Treasury Financial and Compliance Audit Report**  
**for the Year Ended June 30, 2016**  
**Executive Summary Report**  
**July 31, 2017**

<b>Key Staff:</b> Associate Vice President for Finance	<b>Auditor:</b> Blayne M. Clements CIA, CFE, CRMA
<p><b>Introduction:</b> The Office of the Comptroller’s financial and compliance audit report for fiscal year ended June 30, 2016 was issued February 3, 2017 and contained three findings. As required by the Comptroller’s Office, the Department of Internal Audit performed a follow-up review to determine if management has taken adequate corrective action to address the issues noted in the report.</p>	
<p><b>Objectives:</b> The objective of this review is to determine if management has implemented corrective actions to adequately address the issues noted in the Comptroller’s financial and compliance audit report for the fiscal year ended June 30, 2016.</p>	
<p><b>Comptroller’s Findings:</b></p> <ol style="list-style-type: none"> <li>University revenues were improperly treated as revenues of the university’s foundation.   Recommendation: University management should implement policies and procedures that provide for the proper recording and control of university and foundation funds.</li> <li>The university did not record projects in progress transactions funded by capital appropriations.   Recommendation: Management should develop written policies and procedures for recording capital projects. Management should also ensure staff are adequately trained and that procedures are in place to ensure communications from other entities are received by the appropriate staff.</li> <li>The university did not prepare proper bank reconciliations.   Recommendation: Management should develop written policies and procedures to ensure bank reconciliations are prepared and reviewed timely. Management should also ensure that all reconciliations are signed and dated by both the preparer and the reviewer.</li> </ol>	
<p><b>Audit Conclusion:</b></p> <p>Finding 1: On June 19, 2017, the Austin Peay State University Foundation entered into an agreement with an outside law firm to review and/or create Foundation policies and procedures. The Vice President for Advancement, Communication and Strategic Initiatives stated key university management will be involved in this process, and the process would include related university policies. Since the release of the Comptroller’s report, there has been increased engagement between finance, advancement and general counsel staff to ensure transactions are treated appropriately.</p> <p>Finding 2: Management has established written procedures for recording capital project activity. Key staff have received training on how to properly record capital project activity. Management has taken steps to ensure communications from other entities are received by the appropriate staff.</p> <p>Finding 3: Management has established written procedures to ensure bank reconciliations are prepared and reviewed timely. Internal Audit reviewed the bank reconciliations of the operating and payroll bank accounts for April, May and June of 2017. Each was completed timely and was signed and dated by both the preparer and reviewer.</p> <p>Based on audit tests performed, management has taken adequate corrective actions to adequately address the issues noted in the Comptroller’s report.</p>	

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**BOARD TRANSMITTAL**

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MEETING: Committee on Audit

SUBJECT: Review of Revisions to Fiscal Year 2018 Audit Plans

DATE: November 21, 2017

PRESENTER: Mike Batson

ACTION REQUIRED: Voice Vote

STAFF'S  
RECOMMENDATION: Approve

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

Chattanooga State Community College  
Cleveland State Community College  
Motlow State Community College  
Pellissippi State Community College

Southwest Tennessee Community College  
Walters State Community College  
Tennessee Board of Regents --  
Investigations

**Tennessee Board of Regents  
Summary of Significant Revisions  
Fiscal Year 2018 Audit Plans**

**Overview of Significant Revisions:** Below are revisions to the audit plans created in July 2017, reflecting changes which occurred through September 2017. Changes in audit priorities 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.

<b>Institution</b>	<b>Significant Revisions to Audit Plans Since July 1, 2017</b>
ChSCC	Investigation 18-02, added in July 2017, caused a significant increase in audit hours. The Software License Compliance audit was removed.
CISCC	A requested audit, Marketing & Communication Equipment Review, caused a significant increase in audit hours.
MSCC	Three added investigations, 18-01/18-02/18-03, caused a significant increase in audit hours.
PSCC	The Clery Act Review audit hours were significantly increased due to an underestimate of hours needed.
STCC	Investigation 18-01, added in July 2017, caused a significant increase in audit hours.
WSCC	The FY 18 CCTA FF-Workforce Training audit hours were significantly increased due to an underestimate of hours needed.
TBR Investigations	The investigations auditor was assigned the MSCC President's Expense Audit due to the loss of the Director of Internal Audit position at TBR. This required a significant addition in audit hours.

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

Columbia State Community College  
Dyersburg State Community College  
Jackson State Community College  
Nashville State Community College  
Northeast State Community College  
Roane State Community College  
Volunteer State Community College  
TBR-Information Systems  
TBR-TCAT

**Chattanooga State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ending June 30, 2018**  
**Revised October 2017**

							Revised to Original			Planned to Actual			
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status
FM	S	ChSCC YE Procedures FYE 2017	5.0	Jun 2017	11.3	11.3	0.0	0%		5.0	6.3	Oct 2017	In Progress
FM	F	ChSCC State Audit Follow-up	5.0	Jul 2017	15.0	15.0	0.0	0%		3.3	11.8		In Progress
IS	I	Developing Investigations - Assist TBR	5.0	Jul 2017	15.0	15.0	0.0	0%		0.0	15.0		Scheduled
IS	I	ChSCC Unscheduled Investigations	5.0	Jul 2017	60.0	45.0	-15.0	-25%	1	0.0	45.0		Scheduled
IS	I	ChSCC-INV 18-01	5.0	Jul 2017	45.0	45.0	0.0	0%		2.0	43.0		In Progress
IS	I	ChSCC-INV 18-02	5.0	Jul 2017	0.0	90.0	90.0	100%	1	67.0	23.0		In Progress
IS	C	General Consultation	5.0	Jul 2017	90.0	90.0	0.0	0%		28.5	61.5		In Progress
IS	F	ChSCC Follow up Reviews	5.0	Jul 2017	90.0	90.0	0.0	0%		13.5	76.5		In Progress
IS	P	ChSCC-Special Projects-Audit Software	5.0	Jul 2017	7.5	7.5	0.0	0%		3.0	4.5		In Progress
FM	R	ChSCC-IAR-President's Expense 2017	5.0	Aug 2017	90.0	90.0	0.0	0%		38.0	52.0		In Progress
FM	R	ChSCC-FU-State Audit-Work Study Program	5.0	Jan 2017	75.0	75.0	0.0	0%		0.0	75.0		Scheduled
SS	F	ChSCC-IAR-FU-CCTA-Worforce Training Hours	5.0	Oct 2017	67.5	67.5	0.0	0%		2.0	65.5		In Progress
IT	S	ChSCC-IAR-NACHA-2017	5.0	Nov 2017	75.0	75.0	0.0	0%		0.0	75.0		Scheduled
IS	M	ChSCC Enterprise Risk Assessment	5.0	May 2017	60.0	60.0	0.0	0%		5.0	55.0		In Progress
FM	S	ChSCC YE Procedures FYE 2018	5.0	Jun 2018	15.0	15.0	0.0	0%		0.0	15.0		Scheduled
IS	A	ChSCC-IAR-Human Resources	4.0	Apr 2017	48.8	48.8	0.0	0%		34.0	14.8	Aug 2017	Complete
IS	A	ChSCC-IAR-HR Grievance Process	4.0	Jan 2018	90.0	90.0	0.0	0%		0.0	90.0		Scheduled
FM	S	ChSCC-IAR-TN Financial Aid Dollars	3.7	Apr 2018	90.0	90.0	0.0	0%		0.0	90.0		Scheduled
IS	A	ChSCC-IAR-Grant Development	3.3	Feb 2018	90.0	90.0	0.0	0%		0.0	90.0		Scheduled
IT	A	ChSCC-IAR- Software License Compliance	3.3	May 2017	75.0	0.0	-75.0	-100%	1	0.0	0.0		Removed

**Total Planned Audit Hours:** **1110.0** **1110.0** **0.0** **201.3** **908.8**

Estimated Available Audit Hours =

**Functional Areas:**

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

**Audit Types:**

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

**Status:**

Scheduled  
In Progress  
Completed  
Removed

FN1- Included Investigation 2018-02, reduced unscheduled investigation and removed audit for additoinal time need for investigation.

Cleveland State Community College  
Internal Audit Plan  
Fiscal Year Ending June 30, 2018  
Revised October 2017

							Revised to Original			Planned to Actual			
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status
IS	I	CISCC-IAR- Unscheduled investigations 2018	5.0	Jul 2017	112.5	112.5	0.0	0%			112.5		In Progress
IS	C	CISCC- IAR- General Consultation 2018	5.0	Jul 2017	52.5	52.5	0.0	0%		7.0	45.5		In Progress
IS	P	CISCC Special Project - Automated Workpapers 2018	5.0	Jul 2017	15.0	15.0	0.0	0%			15.0		Scheduled
FM	S	CISCC Year End 2017	5.0	Jul 2017	15.0	15.0	0.0	0%		1.0	14.0	Sep 2017	Complete
FM	S	CISCC-IAR-NACHA 2017	5.0	Aug 2017	112.5	112.5	0.0	0%		39.5	73.0		In Progress
IS	M	CISCC- IA Letter- MRA 2017	5.0	Sep 2017	37.5	37.5	0.0	0%		5.0	32.5		In Progress
IS	F	CISCC-IAR-FU-Buildings Access & Keys	5.0	Sep 2017	15.0	15.0	0.0	0%		20.5	-5.5		In Progress
IS	F	CISCC -IAR-FU- 17-01 Abuse of Leave	5.0	Oct 2017	7.5	7.5	0.0	0%		3.0	4.5	Aug 2017	Complete
IS	F	CISCC- IAR-FU- State Audit 2018	5.0	Nov 2017	75.0	75.0	0.0	0%		4.5	70.5		In Progress
IS	F	CISCC-IAR-FU-Emergency Preparedness	5.0	Dec 2017	7.5	7.5	0.0	0%		5.0	2.5		In Progress
IS	M	Athens- IA Letter MRA 2018	5.0	Feb 2017	37.5	37.5	0.0	0%			37.5		Scheduled
FM	S	CISCC-IAR-NACHA 2018	5.0	May 2017	112.5	112.5	0.0	0%			112.5		Scheduled
FM	S	CISCC Year End 2018	5.0	Jan 2017	30.0	30.0	0.0	0%			30.0		Scheduled
FM	A	CISCC-IAR-Maintenance/Tuition and Related Fees	3.3	Oct 2017	112.5	112.5	0.0	0%			112.5		Removed
SS	A	CISCC-IAR-Enrollment Services	3.3	Apr 2017	112.5	112.5	0.0	0%			112.5		Scheduled
FM	A	CISCC-IAR-Payroll	3.2	Oct 2017	105.0	105.0	0.0	0%			105.0		Scheduled
IS	S	CISCC-IAR-Marketing & Communication Equipment Review	5.0	Sept 2017	0.0	84.8	84.8	100%		85.0	-0.3	Sep 2017	Completed
Total Planned Audit Hours:					960.0	1044.8	84.8			170.5	874.3		
Estimated Available Audit Hours =													
Functional Areas:				Audit Types:					Status:				
AD - Advancement				R - Required					Scheduled				
AT - Athletics				A - Risk-Based (Assessed)					In Progress				
AX - Auxiliary				S - Special Request					Completed				
FM - Financial Management				I - Investigation					Removed				
IA - Instruction & Academic Support				P - Project (Ongoing or Recurring)									
IS - Institutional Support				M - Management's Risk Assessment									
IT - Information Technology				C - Consultation									
MC - Marketing and Campus Activities				F - Follow-up Review									
PP - Physical Plant				O - Other									
RS - Research													
SS - Student Services													

**Dyersburg State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ending June 30, 2018**  
**Revised October 2017**

							Revised to Original			Planned to Actual			
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status
IS		Unscheduled Investigations	5	Jul-17	65.0	65.0	0.0	0%			65.0		Scheduled
IS	C	CON - General Consultation	5	Jul-17	50.0	50.0	0.0	0%		47.5	2.5		In Progress
IS	C	CON - PII Review	5	Jul-17	120.0	120.0	0.0	0%		56.0	64.0		In Progress
FM	F	IAR-FU to State Audit 2017	5	Jan-18	25.0	25.0	0.0	0%			25.0		Scheduled
IS	I	INV 18-01	5	Sep-17	0.0	15.0	15.0	NA		8.5	6.5	Sep-17	Completed
IS	I	INV 18-02	5	Sep-17	0.0	15.0	15.0	NA		9.5	5.5		In Progress
IS	M	RA-Resourcefulness & Efficiency	5	Oct-17	130.5	130.5	114.0	87%		114.0	16.5		In Progress
IA	R	IAR Enrollment/Retention/Graduation Rates	4.3	Apr-18	180.0	180.0	0.0	0%			180.0		Scheduled
FM	R	Year End Bank Confirmations - Cash Counts 2018	3.7	Jun-18	30.0	30.0	0.0	0%		13.0	17.0		In Progress
FM	A	Records Management and Retention 2017	3	Dec-17	90.0	90.0	0.0	0%			90.0		Scheduled
AT	A	IAR-Athletics Eligibility	3.9	Jan-18	72.0	72.0	0.0	0%			72.0		Scheduled
AT	A	IAR-Athletics Camps, Clinics, Fundraising	4	Mar-18	75.0	75.0	0.0	0%			75.0		Scheduled
SS	A	IAR-Advising Services	4.3	May-18	65.0	65.0	0.0	0%			65.0		Scheduled
IS	A	IAR-Human Resources	3.5	Feb-18	120.0	120.0	0.0	0%			120.0		Scheduled
FM	S	IAR - Faculty Sick Leave	5	Jul-17	20.0	20.0	0.0	0%		24.0	-4.0		In Progress
FM	S	IAR-Cash Handling Procedures	3.7	Nov-17	120.0	120.0	0.0	0%			120.0		Scheduled
SS	S	Federal Work Study Program and FA Fraud	4.1	Jul-17	30.0	30.0	0.0	0%		43.0	-13.0		In Progress

**Total Planned Audit Hours:**

**1192.6**

**1222.6**

**30.0**

**315.5**

**907.1**

Estimated Available Audit Hours = 1,222

**Functional Areas:**

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

**Audit Types:**

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

**Status:**

Scheduled  
In Progress  
Completed  
Removed



**Motlow State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ending June 30, 2018**  
**Revised October 2017**

							Revised to Original		FN	Planned to Actual			
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status
FM	C	CO Financial Management-FY 2018	5.0	Jul 2017	78.8	80.2	1.5	2%		41.1	39.1		In Progress
AT	F	FU INV 1604	5.0	Dec 2017	19.5	19.5	0.0	0%			19.5		Scheduled
IT	F	FU INV 1601	5.0	Dec 2017	19.5	19.5	0.0	0%			19.5		Scheduled
IT	F	FU Information Technology	5.0	Jul 2017	20.3	15.0	-5.3	-26%			15.0		Scheduled
IS	F	FU Other Internal Audit	5.0	Jul 2017	9.7	9.7	0.0	0%			9.7		Scheduled
IS	F	FU Financial Aid	5.0	Jan 2018	124.5	124.5	0.0	0%			124.5		Scheduled
AT	I	INV 16-02	5.0	Jul 2017	5.2	5.2	0.0	0%		6.0	-0.8	Sep 2017	Completed
AT	I	INV 16-04	5.0	Jul 2017	20.3	20.3	0.0	0%		10.0	10.3	Aug 2017	Completed
IT	I	INV 16-01	5.0	Jul 2017	20.3	20.3	0.0	0%		4.5	15.8		In Progress
IS	I	Assist SWIA	5.0	Jul 2017	0.0	24.0	24.0	NA		20.3	3.7		In Progress
IA	I	INV 16-03	5.0	Sep 2017	20.3	20.3	0.0	0%			20.3		In Progress
IA	I	INV 18-02	5.0	Oct 2017	0.0	20.3	20.3	NA			20.3		Scheduled
IA	I	INV 18-03	5.0	Oct 2017	0.0	20.3	20.3	NA			20.3		Scheduled
SS	I	INV 18-01	4.0	Aug 2017	0.0	80.2	80.2	NA		62.1	18.1		In Progress
FM	M	MRA Financial Management	5.0	Sep 2017	39.0	18.0	-21.0	-54%		10.0	8.0		In Progress
IS	M	MRA TCAT Shelbyville	5.0	Feb 2018	19.5	19.5	0.0	0%			19.5		Scheduled
IS	M	MRA TCAT Murfreesboro	5.0	Jan 2018	19.5	19.5	0.0	0%			19.5		Scheduled
IS	M	MRA TCAT McMinnville	5.0	Jan 2018	19.5	19.5	0.0	0%			19.5		Scheduled
SS	M	MRA Student Financial Data	5.0	Sep 2017	0.0	20.3	20.3	NA		5.0	15.3		In Progress
FM	P	Data Analytics	5.0	Jul 2017	50.3	30.0	-20.3	-40%			30.0		Scheduled
FM	R	State Audit Assistance Year End	5.0	Jul 2017	20.3	15.0	-5.3	-26%		6.0	9.0		In Progress
AT	A	IAR Athletics Audit	4.7	Feb 2018	99.8	75.0	-24.8	-25%		2.0	73.0		Scheduled
IS	A	IAR Human Resources	5.0	Nov 2017	124.5	99.8	-24.7	-20%		2.0	97.8		Scheduled
MC	A	IAR Workforce Development	4.5	Apr 2018	39.8	39.8	0.0	0%			39.8		Scheduled
SS	A	IAR Admissions and Records	4.8	Sep 2017	124.5	124.5	0.0	0%		4.5	120.0		Scheduled
FM	S	IAR-Access and Diversity Funds	5.0	Aug 2017	45.0	45.0	0.0	0%			45.0		In Progress
IA	S	IAR Study Abroad	5.0	Sep 2017	75.0	60.0	-15.0	-20%			60.0		Scheduled
IS	I	Unscheduled Investigations	5.0	Sep 2017	50.3	0.0	-50.3	-100%		31.5	-31.5		In Progress
<b>Total Planned Audit Hours:</b>					<b>1065.0</b>	<b>1065.0</b>	<b>0.0</b>			<b>205.0</b>	<b>860.0</b>		

Estimated Available Audit Hours =

**Functional Areas:**

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

**Audit Types:**

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

**Status:**

Scheduled  
In Progress  
Completed  
Removed

**Pellissippi State Community College  
Internal Audit Plan  
Fiscal Year Ending June 30, 2018  
Revised October 2017**

							Revised to Original			Planned to Actual			
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status
FM	S	NACHA	5.0	Feb 2018	75.0	75.0	0.0	0%		0.0	75.0		Scheduled
IS	P	Review of Higher Ed Compliance Matrix	5.0	Feb 2018	45.0	45.0	0.0	0%		0.0	45.0		Scheduled
IT	C	IT Security Consulting, Etc.	5.0	Jul 2017	37.5	37.5	0.0	0%		6.0	31.5		In Progress
FM	P	MKInsight Software	5.0	Jul 2017	60.0	60.0	0.0	0%		13.8	46.3		In Progress
IS	C	Consulting/Special Request	5.0	Jul 2017	97.5	97.5	0.0	0%		6.5	91.0		In Progress
IS	M	TCAT Knoxville Risk Assessment	5.0	Jan 2018	7.5	7.5	0.0	0%		0.0	7.5		Scheduled
IS	M	Enterprise Wide Risk Assessment	5.0	Sep 2018	37.5	37.5	0.0	0%		7.0	30.5		In Progress
FM	F	Audit Follow Ups	5.0	Jul 2017	60.0	60.0	0.0	0%		13.0	47.0		In Progress
FM	P	Review of RFP's, cafe prices, & other purchasing issues	5.0	Jul 2017	45.0	37.5	-7.5	-17%		0.0	37.5		Scheduled
IS	P	Review of French Exchange Program	5.0	Apr 2018	52.5	52.5	0.0	0%		0.0	52.5		Scheduled
IA	C	Review of Compliance Assist	5.0	Dec 2017	30.0	30.0	0.0	0%		0.0	30.0		Scheduled
IA	S	PSCC-Faculty Credentials	5.0	Nov 2017	105.0	105.0	0.0	0%		0.0	105.0		Scheduled
AD	C	Consulting/Special Request	5.0	Jul 2017	37.5	37.5	0.0	0%		14.5	23.0		In Progress
IS	A	Clery Act Review	3.8	Aug 2017	75.0	135.0	60.0	80%	FN1	106.5	28.5		In Progress
FM	A	Bank Reconciliations	3.5	Sep 2017	90.0	90.0	0.0	0%		38.0	52.0		In Progress
SS	A	CCTA (Funding Formula)	3.4	Mar 2018	97.5	97.5	0.0	0%		0.0	97.5		Scheduled
FM	A	Accounts Receivable	2.7	May 2017	52.5	45.0	-7.5	-14%		40.0	5.0	Jul 2017	Completed

**Total Planned Audit Hours:**

**1005.0**

**1050.0**

**45.0**

**245.3**

**804.8**

Estimated Available Audit Hours = 1050

**Functional Areas:**

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

**Audit Types:**

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

**Status:**

Scheduled  
In Progress  
Completed  
Removed

FN1 - Audit hours for Clery Audit were increased based upon actual time spent on this audit. This audit required extensive research of federal regulations which increased audit hours.

**Southwest Tennessee Community College**  
**Internal Audit Plan**  
**Fiscal Year Ending June 30, 2018**  
**Revised October 2017**

							Revised to Original			Planned to Actual			
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status
IS	F	FU-Internal Audit Follow Up	5.0	Jul 2017	37.5	37.5	0.0	0%			37.5		Scheduled
IS	A	IAR-Risk Management TCAT	5.0	Sep 2017	22.5	22.5	0.0	0%			22.5		Scheduled
FM	F	FU-Federal Audit Follow up	5.0	Oct 2017	22.5	22.5	0.0	0%			22.5		Scheduled
FM	F	FU-State Audit Follow UP	5.0	Nov 2017	105.0	105.0	0.0	0%		5.5	99.5		In Progress
FM	I	INV17-04	4.0	Jul 2017	22.5	22.5	0.0	0%		20.5	2.0		In Progress
IS	P	Audit Software	4.0	Jul 2017	90.0	90.0	0.0	0%		29.5	60.5		In Progress
PP	I	INV17-05	4.0	Jul 2017	30.0	30.0	0.0	0%		2.0	28.0	Jul 2017	Completed
SS	I	INV 18-01 Timekeeping	4.0	Jul 2017	0.0	75.0	75.0	100%		40.0	35.0		In Progress
FM	F	FU-Off Campus International Education	4.0	Aug 2017	22.5	22.5	0.0	0%			22.5		Scheduled
FM	F	FU-Industrial Readiness	4.0	Aug 2017	22.5	22.5	0.0	0%			22.5		Scheduled
FM	I	INV16-08	4.0	Aug 2017	22.5	22.5	0.0	0%		28.5	-6.0		In Progress
FM	I	INV17-01	4.0	Aug 2017	30.0	30.0	0.0	0%		14.5	15.5	Aug 2017	Completed
FM	F	FU-Follow Up Tuition Statements	4.0	Aug 2017	15.0	15.0	0.0	0%			15.0		Scheduled
FM	F	FU-Follow Up Credit Card	4.0	Aug 2017	15.0	15.0	0.0	0%		6.5	8.5		In Progress
SS	I	INV16-02	4.0	Aug 2017	30.0	30.0	0.0	0%		1.5	28.5		In Progress
SS	I	INV17-07	4.0	Aug 2017	37.5	37.5	0.0	0%		30.5	7.0		In Progress
FM	F	FU-Access and Diversity Fund	4.0	Oct 2017	30.0	30.0	0.0	0%		2.0	28.0		In Progress
FM	I	INV16-04	4.0	Jan 2018	37.5	37.5	0.0	0%		1.5	36.0		In Progress
FM	F	FU-Federal Work Study	4.0	Jan 2018	105.0	105.0	0.0	0%		68.5	36.5		In Progress
IS	A	Review of Security	4.0	Feb 2018	45.0	45.0	0.0	0%			45.0		Scheduled
SS	S	IAR-Out of State Tuition	4.0	Mar 2018	60.0	60.0	0.0	0%			60.0		Scheduled
FM	A	IAR-Technology Access Fee	4.0	Apr 2018	60.0	60.0	0.0	0%		35.5	24.5		In Progress
FM	S	IAR-Cash Count	2.7	Jul 2017	30.0	30.0	0.0	0%		5.0	25.0	Jul 2017	Completed
IS	I	Unscheduled Investigations	2.6	Jul 2017	82.5	82.5	0.0	0%			82.5		Scheduled
IS	C	IAR-General Consultation	2.6	Jul 2017	105.0	105.0	0.0	0%		22.0	83.0		In Progress
IS	A	IAR-Risk Management 2016-2017		Jan 2018	30.0	30.0	0.0	0%			30.0		Scheduled
					<b>1110.0</b>	<b>1185.0</b>	<b>75.0</b>			<b>313.5</b>	<b>566.5</b>		

Estimated Available Hours For Audits = 1185

**Functional Areas:**

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

**Audit Types:**

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

**Status:**

Scheduled  
In Progress  
Completed  
Removed

Walters State Community College Internal Audit Plan Fiscal Year Ending June 30, 2018 Revised October 2017													
							Revised to Original			Planned to Actual			
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status
SS	R	FY 18 WSCC CCTA FF - Wrkfrce Trng	4.0	Sep 2017	37.5	75.0	37.5	100%		37.5	37.5		In Progress
IS	M	FY 18 WSCC Resourcefulness RA	4.0	Aug 2017	75.0	75.0	0.0	0%		52.5	22.5		In Progress
IT	A	FY16 WSCC IT Governance	5.0	Jul 2017	30.0	30.0	0.0	0%			30.0		In Progress
FM	R	FY17 WSCC Procedures - State Audit	5.0	Jul 2017	30.0	30.0	0.0	0%		22.5	7.5	Jul 2017	Completed
IS	C	FY17 WSCC IS Consulting	5.0	Jul 2017	52.5	52.5	0.0	0%		31.0	21.5		In Progress
FM	R	FY17 WSCC PCI-DSS	5.0	Jan 2017	225.0	225.0	0.0	0%		7.5	217.5		In Progress
IS	I	FY17 WSCC Unsched Investigations	5.0	Jul 2017	60.0	60.0	0.0	0%		7.5	52.5		In Progress
IS	M	FY18 TCATM Enterprise-wide RA	4.0	Feb 2018	15.0	15.0	0.0	0%			15.0		Scheduled
FM	A	FY18 WSCC Accts Receivable Audit	5.0	Mar 2018	187.5	150.0	-37.5	-20%			150.0		Scheduled
IT	A	FY18 WSCC Cloud Computing Audit	5.0	Jul 2017	30.0	30.0	0.0	0%			30.0		Scheduled
FM	A	FY18 WSCC Contracts Audit	5.0	Nov 2017	75.0	75.0	0.0	0%			75.0		Scheduled
FM	R	FY18 WSCC Procedures - State Audit	4.0	Jun 2018	52.5	52.5	0.0	0%			52.5		Scheduled
IS	C	FY18 WSCC IS Consultation	4.0	Sep 2017	112.5	112.5	0.0	0%			112.5		Scheduled
FM	S	FY18 WSCC NACHA Compliance	4.0	Oct 2017	150.0	150.0	0.0	0%		20.5	129.5		In Progress
FM	S	FY18 WSCC President's Exp Audit	4.0	Aug 2017	30.0	30.0	0.0	0%		37.5	-7.5	Sep 2017	Completed
IS	I	FY18 WSCC Unsched Investigations	4.0	Jul 2017	60.0	60.0	0.0	0%			60.0		Scheduled
Total Planned Audit Hours:					1222.5	1222.5	0.0			216.5	1006.0		
Estimated Available Audit Hours =													
Functional Areas:			Audit Types:						Status:				
AD - Advancement			R - Required						Scheduled				
AT - Athletics			A - Risk-Based (Assessed)						In Progress				
AX - Auxiliary			S - Special Request						Completed				
FM - Financial Management			I - Investigation						Removed				
IA - Instruction & Academic Support			P - Project (Ongoing or Recurring)										
IS - Institutional Support			M - Management's Risk Assessment										
IT - Information Technology			C - Consultation										
MC - Marketing and Campus Activities			F - Follow-up Review										
PP - Physical Plant			O - Other										
RS - Research													
SS - Student Services													

**Tennessee Board of Regents - Investigations  
Internal Audit Plan  
Fiscal Year Ending June 30, 2018  
Revised October 2017**

							Revised to Original			Planned to Actual			
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status
IS	C	Consultation with Campus Auditors	5.0	Jul 2017	337.5	337.5	0.0	0%		128.0	209.5		In Progress
IS	P	Investigation Management	5.0	Jul 2017	337.5	337.5	0.0	0%		90.5	247.0		In Progress
FM	R	MSCC President's Expenses FY 2017	4.0	Jul 2017	0.0	105.0	105.0	N/A	FN1	54.0	51.0		In Progress
FM	I	TBR 15-04	4.0	Jul 2017	15.0	0.0	-15.0	-100%			0.0	Jul 2017	Completed
IS	I	TBR 16-02	4.0	Jul 2017	90.0	90.0	0.0	0%		90.0	0.0	Sep 2017	Completed
IA	I	TBR 16-08	4.0	Jul 2017	15.0	0.0	-15.0	-100%			0.0	Jul 2017	Completed
SS	I	TBR 16-10	4.0	Jul 2017	15.0	15.0	0.0	0%			15.0		In Progress
FM	I	TBR 16-13	4.0	Jul 2017	22.5	22.5	0.0	0%			22.5		In Progress
FM	I	TBR 16-17	4.0	Jul 2017	15.0	15.0	0.0	0%		2.0	13.0	Sep 2017	Completed
IS	I	TBR 17-01	4.0	Jul 2017	30.0	30.0	0.0	0%			30.0		Scheduled
FM	I	TBR 17-02	4.0	Jul 2017	37.5	37.5	0.0	0%		3.0	34.5		In Progress
FM	I	Unscheduled Investigations	4.0	Jul 2017	375.0	300.0	-75.0	-20%			300.0		Scheduled

**Total Planned Audit Hours:**

**1290.0**

**1290.0**

**0.0**

**367.5**

**922.5**

Estimated Available Audit Hours = 1290

**Functional Areas:**

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

**Audit Types:**

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

**Status:**

Scheduled  
In Progress  
Completed  
Removed

FN1 - Audit added to Investigative Auditor schedule due to unavailable Director's position.

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BOARD TRANSMITTAL

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MEETING: Committee on Audit

SUBJECT: Review of Salaries and Budgets for System Auditors

DATE: November 21, 2017

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S  
RECOMMENDATION: Accept Report

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**BACKGROUND INFORMATION:**

In accordance with the Audit Committee Charter, salaries for system auditors are presented on the attached documents for review by the Committee. The salaries were in effect for Fiscal Year 2018. The first page is a summary of the internal audit positions and average salaries by type of institution. The second page is a listing of the salaries, professional experience and professional certifications by institution and individual.

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

**Tennessee Board of Regents**  
**Internal Auditor Salaries- Summary as of September 30, 2017**  
**For the Year Ended June 30, 2018**

<b>Positions</b>	<b>Number of Positions</b>	<b>Average Annual Salary</b>	<b>Average Increase from Prior Year</b>	<b>Annual Salary Range</b>
Community College Directors*	10	\$ 64,949	2.79%	\$53,448 - \$79,250
Community College Auditors	3	\$ 71,441	3.00%	\$63,230 - \$78,034
Community College Auditors-PT	1	\$ 36,000	0%	N/A
Total Community College	<u>14</u>			
System-wide CAE (1)	1	\$ 126,044	N/A	N/A
System-wide Director (2)	0	N/A	N/A	N/A
System-wide Auditors	3	\$ 76,129	3%	\$73,048 - \$76,670
Total System-wide Office	<u>4</u>			
Total Filled Positions	18	\$ 67,450	2.87%	\$53,448 - \$126,044
Total Vacant Positions	<u>0</u>			
All Positions	<u>18</u>			

**Notes:**

\*Two of these positions are Interim Directors

(1)- Position change in June 2017 from System-wide Director to Chief Audit Executive

(2)- Position removed July 1, 2017

**Tennessee Board of Regents**  
**Internal Auditor Salaries and Credentials as of September 30, 2017**  
**For the Year Ended June 30, 2018**

Institution	Title	Name	FY18 Salary	Salary Prior Year	Salary Change	Professional Certifications	Years of	Years of TBR
							Professional Experience	
ChSCC	Director Internal Audit	Kimberly Clingan	\$ 70,007	\$ 67,968	\$ 2,039	CIA, CFSA, CIDA	25	4.8
ClSCC	Director Internal Auditing	Alvin Bishop	\$ 53,448	\$ 51,880	\$ 1,568	CPA, CGFM	28.5	22.5
CoSCC	Internal Auditor	Erica Smith	\$ 73,060	\$ 70,930	\$ 2,130	CPA	22	2
DSCC	Director of Internal Audit	Sandra Pruett	\$ 61,802	\$ 60,002	\$ 1,800	CPA, CIA	35	3
JSCC	Interim Director of Internal Audit	Chrystal Pittman	\$ 61,214	\$ 60,191	\$ 1,023	Working on CIA	27	14
JSCC	Internal Auditor-Part-time	Angie Brown (1)	\$ 36,000	\$ 58,885	\$ (22,885)	CPA	31	31
MSCC	Internal Auditor	Tammy Wiseman	\$ 63,230	\$ 61,390	\$ 1,840	CPA	18	14
NaSCC	Director of Internal Audit	Andrew McArthur	\$ 65,137	\$ 62,000	\$ 3,137	CPA	5	0
NeSCC	Director of Internal Audit	Christopher Hyder	\$ 66,215	\$ 65,108	\$ 1,107	CIA	19	10
PSCC	Director of Internal Audit	Suzanne Walker	\$ 79,250	\$ 76,185	\$ 3,065	CGFM, CPA	31	27
RSCC	Interim Director of Internal Audit	Cynthia Cortesio	\$ 63,486	\$ 62,424	\$ 1,062	None	30	6
STCC	Director of Internal Audit	Charlotte Johnson	\$ 65,580	\$ 63,660	\$ 1,920	CPA	45	3
VSCC	Director of Internal Audit	Nancy Batson	\$ 63,351	\$ 62,292	\$ 1,059	CPA	27	25
WSCC	Internal Auditor	Mark A. Ortlieb	\$ 78,034	\$ 75,761	\$ 2,273	CPA	45	5
TBR	Chief Audit Executive	Mike Batson (2)	\$ 126,044	\$ 92,556	\$ 33,488	CPA	30	23
TBR	Investigative Auditor	Linda Ciprich	\$ 77,669	\$ 75,407	\$ 2,262	CIA, CFE	28	4
TBR	Information Systems Auditor	Jim Sorrell	\$ 77,670	\$ 75,407	\$ 2,263	CISA, CHISA	39	4
TBR	TCAT Auditor	Helen Vose	\$ 73,048	\$ 70,920	\$ 2,128	CIA, CFE	21	9

**Notes:**

- (1)- Retired from full-time in November 2016. Returned as part-time temporary.  
(2)- Change in position on 06/13/2017 from Director of Internal Audit to Chief Audit Executive

**Certifications**

CPA	Certified Public Accountant
CIA	Certified Internal Auditor
CFSA	Certified Financial Services Auditor
CIDA	Certified Investments and Derivatives Auditor
CGFM	Certified Government Financial Manager
CISA	Certified Information Systems Auditor
CHISA	Certified Healthcare Information Systems Auditor



**TBR Campus Internal Audit Offices**  
**Budget Comparison of Operating and Travel Budgets for FY 2018**  
**Ranked Based Upon Net Operating Budget Per Auditor**

<b>Institution</b>	<b>Number of Auditors</b>	<b>Total Travel Budget</b>	<b>Total Operating Budget</b>	<b>Total Fixed Charges</b>	<b>Description of Fixed Charges</b>	<b>Net Operating Budget</b>
ChSCC	1	\$ 4,250	\$ 1,550	\$ 315	C	\$ 1,235
ClSCC	1	\$ 2,000	\$ 1,875	\$ 740	B,C	\$ 1,135
CoSCC	1	\$ 5,000	\$ 2,580	\$ 1,215	B,C,E	\$ 1,365
DSCC	1	\$ 1,600	\$ 1,800	\$ 897	B,C	\$ 903
JSCC	1.5	\$ 5,400	\$ 1,200	\$ 280	C	\$ 920
MSCC	1	\$ 3,000	\$ 3,000	\$ -		\$ 3,000
NaSCC	1	\$ 500	\$ 2,000	\$ -		\$ 2,000
NeSCC	1	\$ 1,410	\$ 4,100	\$ 415	A,C	\$ 3,685
PSCC	1	\$ 3,500	\$ 2,080	\$ 450	A	\$ 1,630
RSCC	1	\$ 1,920	\$ 1,470	\$ 140	C	\$ 1,330
STCC	1	\$ 4,000	\$ 1,300	\$ 1,145	B,C,D	\$ 155
VSCC	1	\$ 1,675	\$ 1,215	\$ 140	C	\$ 1,075
WSCC	1	\$ 1,250	\$ 848	\$ 302	C,D,E	\$ 546
TBR-SWIA	4	\$ 33,000	\$ 28,300	\$ 15,000	C,D,E	\$ 13,300
TBR-TCAT	1	\$ 11,000	\$ 4,700	\$ 2,500	C,D,E	\$ 2,200

**Fixed Charges:**

- A Total annual data/phone line charges.
- B Professional Privilege Tax
- C Professional Membership Dues
- D Copier rental
- E Software

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

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

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

1. Internal Audit Training Retreat -provides 16-18 hours of continuing education to attendees.
2. Quality Assurance Review - IIA requires an external review every 5 years.
3. MKI Software - Approximately \$12,500 maintenance cost for year 3 of year five contract.

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BOARD TRANSMITTAL

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MEETING: Committee on Audit

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

DATE: November 21, 2017

PRESENTER: Mike Batson

ACTION REQUIRED: Roll Call Vote

STAFF'S  
RECOMMENDATION: Approve

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**BACKGROUND INFORMATION:**

In accordance with the Audit Committee Charter, salaries for auditors in the Office of System-wide Internal Audit are to be reviewed and approved by the Audit Committee. Fiscal Year 2018 salaries for system office audit staff are presented on the attached document for review and approval.

**Tennessee Board of Regents**  
**SWIA Salaries and Credentials as of September 30, 2017**  
**For the Year Ended June 30, 2018**

<b>Institution</b>	<b>Title</b>	<b>Name</b>	<b>Salary</b>	<b>Salary Prior Year</b>	<b>Salary Change</b>	<b>Professional Certifications</b>	<b>Years of Professional Experience</b>	<b>Years of TBR Experience</b>
TBR	Chief Audit Executive (1)	Mike Batson	\$ 126,044	\$ 92,556	\$ 33,488	CPA	30	23
TBR	Investigative Auditor	Linda Ciprich	\$ 77,669	\$ 75,407	\$ 2,262	CIA, CFE	28	4
TBR	Information Systems Auditor	Jim Sorrell	\$ 77,669	\$ 75,407	\$ 2,262	CISA	39	4
TBR	TCAT Auditor	Helen Vose	\$ 73,048	\$ 70,920	\$ 2,128	CIA, CFE	21	9
TBR	Administrative Assistant 3	Kate Walker	\$ 51,130	\$ 49,641	\$ 1,489		17	7

**Notes:**

(1)- Change in position on 06/13/2017 from Director of Internal Audit to Chief Audit Executive

**Certifications**

CPA      Certified Public Accountant  
CIA      Certified Internal Auditor  
CFE      Certified Fraud Examiner  
CISA      Certified Information Systems Auditor

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**BOARD TRANSMITTAL**

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MEETING: Committee on Audit

SUBJECT: Review of Audit Committee Charter and Responsibilities

DATE: November 21, 2017

PRESENTER: Mike Batson

ACTION REQUIRED: Voice Vote

STAFF'S  
RECOMMENDATION: Approve

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**BACKGROUND INFORMATION:**

The Audit Committee Charter is reviewed annually, as required by the charter, to consider any needed revisions. Upon approval of any changes by the Audit Committee and Board, the charter is submitted to the Comptroller of the Treasury for review and approval. The Audit Committee Charter was last revised by the Audit Committee on November 15, 2016, and subsequently approved by the Comptroller of the Treasury.

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

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

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

## **Tennessee Board of Regents**

### ***Audit Committee Charter***

#### **Purpose**

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

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

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

#### **Authority**

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

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

## **Responsibilities**

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

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

### Tennessee Comptroller's Office Audits

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

### External Audits

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

### Internal Audit Activities

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

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

#### Internal Audit Administration

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

#### Risk, Internal Control and Compliance

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

#### Fraud

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



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

#### Other

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

### **Membership**

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

### **Independence**

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

### **Education**

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

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

## **Meetings**

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

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

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

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**Source: Committee on Audit Meeting, November 23, 2004; Committee on Audit Meeting, June 29, 2006; Committee on Audit Meeting, September 11, 2007; Committee on Audit Meeting, November 17, 2009; Committee on Audit Meeting, November 16, 2010; Committee on Audit Meeting, November 25, 2014; Committee on Audit Meeting, November 15, 2016.**

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

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

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BOARD TRANSMITTAL

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MEETING: Committee on Audit

SUBJECT: Review of IIA Standards

DATE: November 21, 2017

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S  
RECOMMENDATION: Not Applicable

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**BACKGROUND INFORMATION:**

State law requires that internal auditors of state entities follow the professional auditing standards of The Institute of Internal Auditors, an international association of internal auditors. The Committee will discuss the Standards and related requirements applicable to the internal audit functions within the Tennessee Board of Regents system. A quality assurance and improvement program is required to monitor ongoing conformance with the Standards. Periodic internal and external assessments are key processes in a quality assurance program. An external Quality Assurance Review is planned for next summer and our committee is working on obtaining external reviewers. We want reviewers who are familiar with one-person audit offices to receive more relevant and beneficial recommendations. An overview of the Standards is attached.

**Tennessee Board of Regents**  
**Audit Committee Meeting – November 21, 2017**  
**Summary of International Standards for the Professional Practice**  
**of Internal Auditing (Standards)**

**Attribute Standards (1100 – 1300)**

**1000 – Purpose, Authority, and Responsibility**

The purpose, authority, and responsibility of the internal audit activity must be formally defined in an internal audit charter, consistent with the Mission of Internal Audit and the mandatory elements of the International Professional Practices Framework (the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the *Standards*, and the Definition of Internal Auditing). The chief audit executive must periodically review the internal audit charter and present it to senior management and the board for approval.

**1010 – Recognition of the Definition of Internal Auditing, the Code of Ethics, and the Standards in the Internal Audit Charter**

*The mandatory nature of the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the Standards, and the Definition of Internal Auditing must be recognized in the internal audit charter. The chief audit executive should discuss the Mission of Internal Audit and the mandatory elements of the International Professional Practices Framework with senior management and the board.*

**1100 – Independence and Objectivity**

The internal audit activity must be independent, and internal auditors must be objective in performing their work.

**1110 – Organizational Independence**

*The chief audit executive must report to a level within the organization that allows the internal audit activity to fulfill its responsibilities. The chief audit executive must confirm to the board, at least annually, the organizational independence of the internal audit activity.*

**1111 – Direct Interaction with the Board**

*The chief audit executive must communicate and interact directly with the board.*

**1112 – Chief Audit Executive Roles Beyond Internal Auditing**

*Where the chief audit executive has or is expected to have roles and/or responsibilities that fall outside of internal auditing, safeguards must be in place to limit impairments to independence or objectivity.*

**1120 – Individual Objectivity**

*Internal auditors must have an impartial, unbiased attitude and avoid any conflict of interest.*

**1130 – Impairment to Independence or Objectivity**

*If independence or objectivity is impaired in fact or appearance, the details of the impairment must be disclosed to appropriate parties. The nature of the disclosure will depend upon the impairment.*

**1200 – Proficiency and Due Professional Care**

Engagements must be performed with proficiency and due professional care.

**1210 – Proficiency**

*Internal auditors must possess the knowledge, skills, and other competencies needed to perform their individual responsibilities. The internal audit activity collectively must possess or obtain the knowledge, skills, and other competencies needed to perform its responsibilities.*

**1220 – Due Professional Care**

*Internal auditors must apply the care and skill expected of a reasonably prudent and competent internal auditor. Due professional care does not imply infallibility.*

**1230 – Continuing Professional Development**

*Internal auditors must enhance their knowledge, skills, and other competencies through continuing professional development.*

**1300 – Quality Assurance and Improvement Program**

The chief audit executive must develop and maintain a quality assurance and improvement program that covers all aspects of the internal audit activity.

**1310 – Requirements of the Quality Assurance and Improvement Program**

*The quality assurance and improvement program must include both internal and external assessments.*

**1311 – Internal Assessments**

*Internal assessments must include:*

- *Ongoing monitoring of the performance of the internal audit activity; and*
- *Periodic self-assessments or assessments by other persons within the organization with sufficient knowledge of internal audit practices.*

**1312 – External Assessments**

*External assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organization. The chief audit executive must discuss with the board:*

- *The form and frequency of external assessment.*
- *The qualifications and independence of the external assessor or assessment team, including any potential conflict of interest.*

**1320 – Reporting on the Quality Assurance and Improvement Program**

*The chief audit executive must communicate the results of the quality assurance and improvement program to senior management and the board. Disclosure should include:*

- *The scope and frequency of both the internal and external assessments.*
- *The qualifications and independence of the assessor(s) or assessment team, including potential conflicts of interest.*
- *Conclusions of assessors.*
- *Corrective action plans.*

**1321 – Use of “Conforms with the International Standards for the Professional Practice of Internal Auditing”**

*Indicating that the internal audit activity conforms with the International Standards for the Professional Practice of Internal Auditing is appropriate only if supported by the results of the quality assurance and improvement program.*

**1322 – Disclosure of Nonconformance**

*When nonconformance with the Code of Ethics or the Standards impacts the overall scope or operation of the internal audit activity, the chief audit executive must disclose the nonconformance and the impact to senior management and the board.*

**Performance Standards (2000 – 2600)**

**2000 – Managing the Internal Audit Activity**

The chief audit executive must effectively manage the internal audit activity to ensure it adds value to the organization.

**2010 – Planning**

*The chief audit executive must establish a risk-based plan to determine the priorities of the internal audit activity, consistent with the organization's goals.*

**2020 – Communication and Approval**

*The chief audit executive must communicate the internal audit activity's plans and resource requirements, including significant interim changes, to senior management and the board for review and approval. The chief audit executive must also communicate the impact of resource limitations.*

**2030 – Resource Management**

*The chief audit executive must ensure that internal audit resources are appropriate, sufficient, and effectively deployed to achieve the approved plan.*

**2040 – Policies and Procedures**

*The chief audit executive must establish policies and procedures to guide the internal audit activity.*

**2050 – Coordination and Reliance**

*The chief audit executive should share information, coordinate activities, and consider relying upon the work of other internal and external assurance and consulting service providers to ensure proper coverage and minimize duplication of efforts.*

**2060 – Reporting to Senior Management and the Board**

*The chief audit executive must report periodically to senior management and the board on the internal audit activity's purpose, authority, responsibility, and performance relative to its plan and on its conformance with the Code of Ethics and Standards. Reporting must also include significant risk and control issues, including fraud risks, governance issues, and other matters that require attention of senior management and/or the board.*

**2070 – External Service Provider and Organizational Responsibility for Internal Auditing**

*When an external service provider serves as the internal audit activity, the provider must make the organization aware that the organization has the responsibility for maintaining an effective internal audit activity.*

**2100 – Nature of Work**

The internal audit activity must evaluate and contribute to the improvement of organization's governance, risk management, and control processes using a systematic, disciplined, and risk-based approach. Internal audit credibility and value are enhanced when auditors are proactive and their evaluations offer new insights and consider future impact.

**2110 – Governance**

*The internal audit activity must assess and make appropriate recommendations to improve the organization's governance process for:*

- *Making strategic and operational decisions.*
- *Overseeing risk management and control.*
- *Promoting appropriate ethics and values within the organization;*
- *Ensuring effective organizational performance management and accountability;*
- *Communicating risk and control information to appropriate areas of the organization; and*
- *Coordinating the activities of and communicating information among the board, external and internal auditors, other assurance providers, and management.*

**2120 – Risk Management**

*The internal audit activity must evaluate the effectiveness and contribute to the improvement of risk management processes.*

### 2130 – Control

*The internal audit activity must assist the organization in maintaining effective controls by evaluating their effectiveness and efficiency and by promoting continuous improvement.*

## **2200 – Engagement Planning**

Internal auditors must develop and document a plan for each engagement, including the engagement's objectives, scope, timing, and resource allocations. The plan must consider the organization's strategies, objectives, and risks relevant to the engagement.

### 2201 – Planning Considerations

*In planning the engagement, internal auditors must consider:*

- *The strategies and objectives of the activity being reviewed and the means by which the activity controls its performance.*
- *The significant risks to the activity's objectives, resources, and operations and the means by which the potential impact of risk is kept to an acceptable level.*
- *The adequacy and effectiveness of the activity's governance, risk management, and control processes compared to a relevant framework or model.*
- *The opportunities for making significant improvements to the activity's governance, risk management, and control processes.*

### 2210 – Engagement Objectives

*Objectives must be established for each engagement.*

### 2220 – Engagement Scope

*The established scope must be sufficient to achieve the objectives of the engagement.*

### 2230 – Engagement Resource Allocation

*Internal auditors must determine appropriate and sufficient resources to achieve engagement objectives based on an evaluation of the nature and complexity of each engagement, time constraints, and available resources.*

### 2240 – Engagement Work Program

*Internal auditors must develop and document work programs that achieve the engagement objectives.*

## **2300 – Performing the Engagement**

Internal auditors must identify, analyze, evaluate, and document sufficient information to achieve the engagement's objectives.

### 2310 – Identifying Information

*Internal auditors must identify sufficient, reliable, relevant, and useful information to achieve the engagement's objectives.*

### 2320 – Analysis and Evaluation

*Internal auditors must base conclusions and engagement results on appropriate analyses and evaluations.*

### 2330 – Documenting Information

*Internal auditors must document sufficient, reliable, relevant, and useful information to support the engagement results and conclusions.*

### 2340 – Engagement Supervision

*Engagements must be properly supervised to ensure objectives are achieved, quality is assured, and staff is developed.*

## **2400 – Communicating Results**



Internal auditors must communicate the results of engagements.

2410 – Criteria for Communicating

*Communications must include the engagement's objectives, scope, and results.*

2420 – Quality of Communications

*Communications must be accurate, objective, clear, concise, constructive, complete, and timely.*

2421 – Errors and Omissions

*If a final communication contains a significant error or omission, the chief audit executive must communicate corrected information to all parties who received the original communication.*

2430 – Use of "Conducted in Conformance with the International Standards for the Professional Practice of Internal Auditing"

*Indicating that engagements are "conducted in conformance with the International Standards for the Professional Practice of Internal Auditing" is appropriate only if supported by the results of the quality assurance and improvement program.*

2431 – Engagement Disclosure of Nonconformance

*When nonconformance with the Code of Ethics or the Standards impacts a specific engagement, communication of the results must disclose the:*

- *Principle(s) or rule(s) of conduct of the Code of Ethics or Standard(s) with which full conformance was not achieved.*
- *Reason(s) for nonconformance.*
- *Impact of nonconformance on the engagement and the communicated engagement results.*

2440 – Disseminating Results

*The chief audit executive must communicate results to the appropriate parties.*

*2440.A1 – The chief audit executive is responsible for communicating the final results to parties who can ensure that the results are given due consideration.*

*2440.A2 – If not otherwise mandated by legal, statutory, or regulatory requirements, prior to releasing results to parties outside the organization the chief audit executive must:*

- *Assess the potential risk to the organization;*
- *Consult with senior management and/or legal counsel as appropriate; and*
- *Control dissemination by restricting the use of the results.*

*2440.C1 – The chief audit executive is responsible for communicating the final results of consulting engagements to clients.*

*2440.C2 – During consulting engagements, governance, risk management, and control issues may be identified. Whenever these issues are significant to the organization, they must be communicated to senior management and the board.*

2450 – Overall Opinions

*When an overall opinion is issued, it must take into account the strategies, objectives, and risks of the organization; and the expectations of senior management, the board, and other stakeholders. The overall opinion must be supported by sufficient, reliable, relevant, and useful information.*

**2500 – Monitoring Progress**

The chief audit executive must establish and maintain a system to monitor the disposition of results communicated to management.

*2500.A1 – The chief audit executive must establish a follow-up process to monitor and ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action.*

*2500.C1 – The internal audit activity must monitor the disposition of results of consulting engagements to the extent agreed upon with the client.*

## **2600 – Communicating the Acceptance of Risks**

When the chief audit executive concludes that management has accepted a level of risk that may be unacceptable to the organization, the chief audit executive must discuss the matter with senior management. If the chief audit executive determines that the matter has not been resolved, the chief audit executive must communicate the matter to the board.