

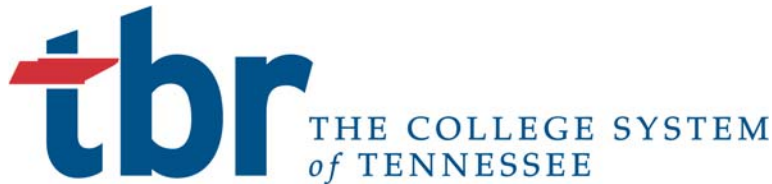
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**TENNESSEE BOARD OF REGENTS**  
*Committee on Audit*

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**AGENDA**  
**November 19, 2019**

- I. INFORMATIONAL REPORTING (Mike Batson)**
  - a. Highlights of Audit Findings and Recommendations**
  - b. Audit Reports and Reviews**
  - c. Review of Annual Audits and Expenses for the Chancellor and Presidents**
  - d. System-wide Internal Audit Updates**
  
- II. CONSENT AGENDA (Mike Batson)**
  - a. Review of Revisions to Fiscal Year 2020 Internal Audit Plans**
  
- III. REVIEW OF SALARIES AND STAFFING FOR THE OFFICE OF SYSTEM-WIDE INTERNAL AUDIT (Mike Batson)**
  
- IV. REVIEW OF SALARIES AND BUDGETS FOR INTERNAL AUDITORS (Mike Batson)**
  
- V. 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 19, 2019

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:

Financial and Compliance Audit Findings  
Summary of Conflict of Interest Audits

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 September 30, 2019. 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
CISCC	18-Sep-19	During the year ended June 30, 2018, supervisors of Federal Work-Study Program students did not properly monitor student hours to ensure that students were not paid during class time, scheduled athletic events and practices, or time traveling to away athletic events	Student Services	18-Mar-20					Not yet due
STCC	13-Aug-19	The college did not report fraud to the Comptroller of the Treasury	Vice President of Financial and Administrative Services	20-Feb-20					Not Yet Due
STCC	13-Aug-19	Management did not approve employee timesheets prior to payroll preparation.	Vice President of Financial and Administrative Services	20-Feb-20					Not Yet Due
STCC	13-Aug-19	The college does not have controls in place to ensure compliance with the requirements of the Federal Work Study program.	Vice President of Financial and Administrative Services	20-Feb-20					Not Yet Due
STCC	13-Aug-19	The college did not properly prepare bank reconciliations.	Vice President of Financial and Administrative Services	20-Feb-20					Not Yet Due
STCC	13-Aug-19	Southwest Tennessee Community College did not provide adequate internal controls in four specific areas, including three areas that were reported in the prior-year audit.	Vice President of Financial and Administrative Services	20-Feb-20					Not Yet Due
VSCC	16-Jul-19	As noted in the two prior audits, Volunteer State Community College did not provide adequate internal controls in one area	Chief Information Officer	31-Dec-19					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
ChSCC	31-Dec-18	Timesheet, leave, compensatory time, and overtime pay process training should be available to employees on an annual basis.	Executive Director, Human Resources and Executive Vice President, Business and Finance	31-Aug-19	31-Oct-19	1	31-Jul-19	27-Sep-19	Action Completed
CISCC	14-Jan-19	Management should evaluate actions to take to strengthen internal controls and adherence to the policy within the student organizations, and ensure that all advisors and club officers are aware and follow policy 3:01:01:00, Student Organizations, Fiscal Procedures.	VP of Student Services	31-May-19		0	28-Jun-19		Action Completed
CISCC	14-Jan-19	Management should decide what type accounts student organization can and cannot have and specify in policy. In addition, management should determine and document how long records should be kept based on the current retention requirements.	VP of Student Services	1-Jul-19		0	30-Aug-19		Action Completed
MSCC	29-Jun-18	It is recommended that the quarterly reports represent actual funds received and expended instead of listing the amount of the award. This results in the reports submitted to the Office of Organizational Effectiveness and Strategic Initiatives not matching what is recorded in the accounting system. A carryforward balance in the amount of \$27,283.35 from fiscal year 2013 was not presented in the fiscal year 2014 report.	Vice President of Finance and Administration	24-Dec-18	30-Jun-19	2	2-Oct-19		Action Completed
NeSCC	28-Sep-18	NeSCC Policy 04:24:00 Institutional Review Board Procedures should be updated to reflect the process used to review and approve academic research requests to minimize the opportunity for misinterpretation of the IRB process.	Research, Planning, and Analytics staff	30-Sep-19		0	26-Sep-19		Action Completed
STCC	21-Dec-18	Public Safety Inventory Procedures 1 of 1: For compliance with the TBR guideline, Finance should identify and record all weapons purchased by the college for an inventor list that can be used to conduct an annual physical inventory.	Director of Public Safety	30-Jun-19		0	1-Aug-19		Action Completed
STCC	26-Mar-19	Follow-up to Information Security Audit 6 of 6: Correct actions from prior IT related audits.	Chief Information Officer	31-Dec-19		0			Action Completed
ChSCC	31-Jul-14	IT Disaster Recovery Plan 4 of 7: An equipment inventory should be included in each Department's DRP.	Vice President Technology	30-Sep-14	31-Dec-19	8	4-Dec-14	21-Oct-19	In Progress

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ChSCC	21-Apr-17	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.	Executive Vice President, Business & Finance/ Vice President Technology	31-Dec-17	30-May-20	6	12-Jan-18	21-Oct-19	In Progress
ChSCC	9-Aug-17	Human Resources 1 of 10: Written procedures detailing each department staff member's job duties and to outline guidance of how the college will comply with ChSCC and TBR policies should be completed.	Executive Director Human Resources	31-Dec-17	31-Dec-19	4	29-Jan-18	21-Oct-19	In Progress
ChSCC	11-Jun-18	NACHA The Background Check Policy revisions should be updated and approved by the Policy Review Board.	Executive Director Human Resources	31-Dec-18	31-May-20	2	8-Oct-18	4-Oct-19	In Progress
ChSCC	31-Jan-19	ChSCC policy 06:78:00 should be evaluated by management for exception language and/or a procedure developed for the types of generally occurring overtime and compensatory time situations including but not limited to special events and on-call employees. All campus supervisors should be informed of the changes to the policy and the approved procedures.	Executive Director Human Resources	30-Jun-19	31-Dec-19	2	25-Apr-19	7-Aug-19	In Progress
ChSCC	31-Jan-19	Management should obtain approval in accordance with ChSCC 06:78:00 from the President for Compensatory and Overtime pay. The approval should be in writing and included with payroll documentation. Offers to employees for extra duty assignments for events should be made in writing prior to event. The event offer and a listing of employees who accept the offer should be provided to Payroll. Contracts for additional pay for full-time employees should be completed including all management approvals prior to the event.	Executive Vice President - Business and Finance	31-Mar-19	31-Dec-19	1	7-Aug-19		In Progress
ChSCC	26-Feb-19	Management should develop written quarterly internal control review processes to ensure the accuracy of the workforce training contact hours reported and to ensure that reporting errors are caught in a timely manner.	VP Economic and Workforce Development	30-Aug-19	31-Mar-20	1	1-Aug-19	21-Oct-19	In Progress
ChSCC	25-Jun-19	Human Resources should develop a process to collect all required conflict of interest forms annually in January.	Executive Director Human Resources	31-Jan-20		0	31-Jul-19	7-Aug-19	In Progress
ChSCC	26-Jun-19	All faculty and staff should be reminded of student complaint and grade appeals policies and procedures.	Vice President of Academic Affairs and Executive Vice President Technical College	31-Dec-19		1	21-Oct-19	21-Oct-19	In Progress

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ChSCC	26-Jun-19	The Student Final Course Grade Appeal Request Form steps 4 and 5 should be amended to align the TCAT process with the credit process.	Vice President of Academic Affairs and Executive Vice President Technical College	1-Dec-19		0	21-Oct-19	21-Oct-19	In Progress
ChSCC	26-Jun-19	The TCAT should establish a Student Academic Appeals Committee to prescreen the Final Grade Appeal Request and determine if there is sufficient cause and/or new evidence presented for the Final Grade Appeal Request to warrant further review for TCAT students.	Vice President of Academic Affairs and Executive Vice President Technical College	1-Nov-19		0	21-Oct-19	21-Oct-19	In Progress
ChSCC	26-Jun-19	The TCAT will adhere to the records retention processes by filing approved grade appeal forms with the records office and copying other required parties in accordance with policies and/or procedures.	Executive Vice President Technical College	1-Dec-19		0	21-Oct-19	21-Oct-19	In Progress
CoSCC	12-Mar-18	As cited throughout Federal Regulations, an organization's third party's actions on the organization's behalf are, to a significant extent the organization's responsibility. The college should establish a third party risk management program, designate who will coordinate the program, and review processes for selecting, training, and managing third party servicers in order to ensure the GLBA safeguards are established, and the college's third party servicers' risks are identified and managed.	Associate Vice President for Business Services Vice President for Information Technology	29-Jun-18		0	14-Aug-18	18-Oct-19	In Progress
CoSCC	28-Nov-18	College leadership and departmental management can strengthen the college control environment through improvements to processes that Ensure workforce development objectives are tied to and directed by the college's mission and strategic plan, Ensure college policies are current and reflect the existing operating environment and expectations, Support employee competency and accountability with job descriptions specific to the employee's role, and Ensure all employees complete orientation, receive job specific training, and are fully aware of policies that specifically impact the employee's job responsibilities.	Vice President, Williamson Campus and External Affairs Director, Economic and Workforce Development	30-Apr-19		0	1-Mar-19	18-Oct-19	In Progress

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CoSCC	28-Nov-18	Economic and Workforce Development management could strengthen departmental control activities by Improving and documenting course standards, Documenting data entry standards for client and course data, Enhancing data integrity reviews, Improving contract monitoring, Enhancing record maintenance, security, and disposal, and Increasing non-credit course software functionality.	Director, Economic and Workforce Development	31-Jan-19		0	1-Mar-19	18-Oct-19	In Progress
CoSCC	22-Jul-19	Update College policy, procedures, and practices to address non-faculty employee conflicts of interest, and ensure conflict of interest review committees have an appropriate level of membership and defined roles and responsibilities.	Vice President, for Financial and Administrative Services	31-Dec-19			17-Sep-19	18-Oct-19	In Progress
CoSCC	22-Jul-19	Improve transparency and open communication, strengthen the college culture and governance structure, and enhance the control environment and college-wide competency and accountability by: <ul style="list-style-type: none"> <li>•Maintaining updated policies that reflect college strategic objectives, leadership expectations, and current best practice</li> <li>•Establishing process documentation</li> <li>•Formally assigning roles and responsibilities</li> <li>•Training responsible employees on policy responsibilities and expectations</li> <li>•Establishing monitoring and accountability controls that improve timeliness and effectiveness</li> </ul>	President	31-Aug-19			22-Oct-19		In Progress
DSCC	28-Mar-19	DSCC Workforce and Community Dev. - #1 of 1 - Internal controls and review procedures should be improved to ensure that only correct data is collected and included on the THEC <i>Economic and Workforce Development Contact Hours</i> report.	Director of Continuing Education - (There has been complete turnover in this department since the audit.)	30-Nov-19		0			In Progress
DSCC	30-Apr-19	DSCC Faculty Sick Leave Reporting - #1 of 1 - A list of Best Practices is provided and should be implemented consistently by all applicable Vice President's, Dean's, and Department Coordinators. More effort to train these procedures to faculty members should be made.	Vice President for the College	31-Oct-19		0			In Progress
DSCC	31-May-19	DSCC Conflict of Interest #1 of 3 - The Human Resources department should create a "trace file" in order to monitor the return of the annual Conflict of Interest Disclosure forms from the personnel required to complete this form in January of each year.	Director of Human Resources	31-Oct-19		0			In Progress

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DSCC	31-May-19	DSCC Conflict of Interest #2 of 3 - The Conflict of Interest Disclosure Review committee should formally meet each semester and minutes should be taken and distributed to the appropriate personnel.	Coordinator of English, learning Support Writing and Orientation	31-Oct-19		0			In Progress
DSCC	31-May-19	DSCC Conflict of Interest #3 of 3 - The DSCC Conflict of Interest Policy should be updated to include committee meetings each semester, the receipt and review of all required Conflict of Interest Disclosure forms by the Conflict of Interest Disclosure Review committee, and the issuance of minutes for the Conflict of Interest Disclosure Review committee meetings.	Coordinator of English, learning Support Writing and Orientation	30-Nov-19		0			In Progress
JSCC	24-Oct-14	The department manager/supervisor will note the absence and will ensure that the proper leave is documented in Banner Web Time Entry.	Director of Environmental Health and Safety/Chief of Police	8-May-15	31-Dec-17	1	30-Mar-17	14-Jan-19	In Progress
JSCC	24-Oct-14	The department manager/supervisor will verify the monthly leave summary form in Banner Web Time Entry, which the Payroll Department will utilize monthly in determining accumulated leave balances.	Director of Environmental Health and Safety/Chief of Police	24-Oct-14	31-Dec-17	2	30-Mar-17	14-Jan-19	In Progress
JSCC	24-Oct-14	Emergency Preparedness Plan Audit - Observation 1 of 2: Employee Training	Director of Environmental Health and Safety/Chief of Police	8-May-15	31-Dec-17	1	30-Mar-17	14-Jan-19	In Progress
JSCC	24-Oct-14	JSCC - Emergency Preparedness Plan Audit - Observation 2 of 2: Annual Review and Update	Director of Environmental Health and Safety/Chief of Police	24-Oct-14	31-Dec-17	2	30-Mar-17	14-Jan-19	In Progress
JSCC	24-Oct-14	Emergency Preparedness Plan Audit- 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.	Director of Environmental Health and Safety/Chief of Police	8-May-15	31-Dec-17	1	30-Mar-17	14-Jan-19	In Progress
JSCC	24-Oct-14	Emergency Preparedness Plan Audit- 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.	Director of Environmental Health and Safety/Chief of Police	24-Oct-14	31-Dec-17	2	30-Mar-17	14-Jan-19	In Progress



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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	17-Jun-19	In Progress
JSCC	19-Feb-16	JSCC-IAR-Off-Campus International Education Program Recommendation 1 of 2: Students should be registered for international education programs at their institution according to the TBR Guideline A-076 and the TnCIS Operational Handbook. Institutional registration should include recording appropriate student fees, student payments, and administering any financial aid and scholarships.	International Activities Coordinator	1-Jun-16	1-Jun-18	1	24-Apr-17	19-Apr-19	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	1-Jun-18	1	24-Apr-17	19-Apr-19	In Progress
MSCC	21-May-18	Human Resources should ensure that the reason recorded for termination of an employee is accurate and matches the appropriate termination definition.	Executive Director of Human Resources	21-Nov-18	31-Dec-19	3	19-Sep-19		In Progress
NeSCC	28-Sep-18	Management should consider modifying the structure of the IRB to best meet the needs of the College. Management should also consider developing IRB membership guidelines and requirements.	President Research, Analytics, and Planning staff	30-Sep-19	31-Mar-20	1	26-Sep-19		In Progress
PSCC	15-Dec-17	To address this issue, Internal Audit recommends that the Chief of Police and the Assistant Chief of Police both review newly issued regulations annually to ensure that any changes from the prior year are noted and implemented in a timely fashion. Additionally, once the report is prepared, it would be recommended that the report be reviewed by someone with Clery knowledge who was not involved in its preparation.	Chief of Police	1-Oct-18	1-Oct-19	1	17-Oct-18		In Progress

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PSCC	15-Dec-17	To address this issue, Internal Audit recommends that the Chief of Police or the Assistant Chief of Police perform the following: 1. Review all of the college's current organizational structure to determine that all individuals who should be assigned the CSA role have been assigned and to determine if individuals who already have been assigned that role should continue in their role. 2. Establish a deadline for when CSA training must be completed, and, if training is not completed by that deadline, notify the appropriate supervisors and/or senior management as necessary, for those CSAs who do not complete the training. 3. If training is still not completed, provide Human Resources with a list of individuals who have not completed the training and have them to request that the training be completed. Request that Human Resources periodically provides a list of individuals who have not completed the training to the President. 4. Consider offering CSA training in person to individuals at in-service. Individuals who complete the in-person training would be exempt from the online training. 5. A standard form should be designed for use by all CSAs. Additionally, on at least an annual basis, the police department should send an email to all CSAs for them to verify crimes that they have reported or the fact that they had no incidents to report. This should probably be done in January or February to cover the prior calendar year.	Chief of Police	1-Oct-18	1-Oct-19	1	17-Oct-18		In Progress
STCC	26-Mar-19	Follow-up to Information Security Audit 1 of 6: Enhance the existing set of Information Security Program polices and procedures to address the data ownership and data classification functions.	Chief Information Officer	30-Jun-19		0			In Progress
STCC	26-Mar-19	Follow-up to Information Security Audit 4 of 6: Complete the implementation of the protocol that will help restrict the implementation of unauthorized products on the network.	Chief Information Officer	30-Apr-19		0			In Progress
STCC	29-Apr-19	Conflict of Interest 1 of 2: Management should establish a review committee comprised of no fewer than three persons to review and evaluate disclosures generated under Sections VII and VIII of TBR Policy 1:02:03:10, Conflict of Interest.	Director of Equity and Compliance	30-Jun-19		0			In Progress
STCC	14-Jun-19	Special Review of a Vendor Issue 1 of 2: All college invoices should be sent directly to Accounts Payable by vendors. Accounts Payable should send a copy of the invoice to the appropriate department for approval.	Executive Director of Retention and Graduation	1-Jul-19		0			In Progress
STCC	14-Jun-19	Special Review of a Vendor Issue 2 of 2: For Deaf connect invoices, a listing of all students receiving services from Deaf connect should be maintained in the Office of Student Disability Services. An employee independent of the maintenance of the listing should reconcile the invoices to the student listing prior to the approval of the invoices, to ensure the college is being properly billed on a timely basis.	Executive Director of Retention and Graduation	1-Jul-19		0			In Progress

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MSCC	4-May-18	MSCC Policy 5:10:00:00, Faculty Class Assignment, Teaching Load & Summer School should be reviewed for revisions to consistently refer to equated load versus credit hours.	Vice President for Academic Affairs	4-Nov-18	31-Dec-19	3	19-Dec-18	19-Sep-19	No Progress
MSCC	4-May-18	The "Outside Employment and Extra Compensation Request" form should be included in MSCC policy. MSCC references TBR Policy 5:01:05:00, Outside Employment and Extra Compensation, but no MSCC policy references the form or the process where the employee obtains prior approval before engaging in outside employment.	Vice President for Academic Affairs	4-Nov-18	31-Dec-19	3	19-Dec-18	19-Sep-19	No Progress
MSCC	4-May-18	Procedures should be developed communicating the receipt and approval of the "Outside Employment and Extra Compensation Request" to Human Resources, Academic Affairs, and the Purchasing and Contract Specialist to ensure the Dual Services Agreement gets completed prior to the beginning of the semester or prior to the start of the outside engagement with another state agency to comply with TBR Policy 5:01:05:00, Outside Employment and Extra Compensation and TBR Guideline G-030, Contracts Guideline.	Vice President for Academic Affairs	4-Nov-18	31-Dec-19	3	19-Dec-18	19-Sep-19	No Progress
MSCC	4-May-18	All supervisory staff should receive training regarding State of Tennessee, TBR, and MSCC policies regarding the approval and processing of outside employment for all institutional staff.	Executive Director of Human Resources	4-Nov-18	31-Dec-19	3	19-Dec-18	19-Sep-19	No Progress
MSCC	4-May-18	MSCC Policy 5:10:00:00, Faculty Class Assignment, Teaching Load & Summer School should be reviewed to determine if the intended purpose of the policy applies to limiting faculty load for outside employment.	Vice President for Academic Affairs	4-Nov-18	31-Dec-19	3	19-Dec-18	19-Sep-19	No Progress
MSCC	4-May-18	MSCC should maintain documentation of TBR approval, when required, for changes in MSCC policy.	Vice President for Academic Affairs	4-Nov-18	31-Dec-19	3	19-Dec-18	19-Sep-19	No Progress
MSCC	21-May-18	The Admissions and Records Office should strengthen internal controls to ensure compliance with all federal, state, and institutional policies and procedures before processing admission of applicants.	Vice President for Student Affairs and Director of Admissions and Records	21-Nov-18	31-Dec-19	3	19-Sep-19		No Progress

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MSCC	21-May-18	All Admissions and Records staff should be trained on a regular basis, at least annually, and as changes in requirements occur.	Vice President of Student Affairs and Director of Admissions and Records	21-Nov-18	31-Dec-19	3	19-Sep-19		No Progress
MSCC	21-May-18	The Admissions policy should be updated and revised to match current practice.	Vice President of Student Affairs and Director of Admissions and Records	21-Nov-18	31-Dec-19	3	19-Sep-19		No Progress
MSCC	29-Jun-18	Access and diversity scholarships should only be awarded to individuals that meet the stated criteria developed by Motlow State Community College and approved by the Tennessee Board of Regents Office of Organizational Effectiveness and Strategic Initiatives. Written procedures should be developed regarding the process of selecting access and diversity scholarship awardees, and sufficient documentation must be maintained to support the selection of the awardees by the committee based on the approved criteria.	Dean of Students	24-Dec-18	31-Dec-19	3	2-Oct-19		No Progress
MSCC	29-Jun-18	Scholarships should be reconciled to expenditures on a timely basis, monthly is suggested, so the funds available can be utilized, tracked, and managed per the grant criteria and goals for use of the access and diversity funds. Copies of the approved reconciliations should be maintained with the supporting documentation noted above.	Dean of Students	24-Dec-18	31-Dec-19	3	2-Oct-19		No Progress
MSCC	29-Jun-18	It is recommended that Motlow State Community College develop procedures requiring documentation and approval of Faculty/Staff Recruitment and Retention expenditures by the Access and Diversity Committee. At the time of issuance of the report, the Access and Diversity Committee has developed and is in the process of finalizing procedures for awarding funds for Faculty/Staff Recruitment and Retention.	Executive Director of Human Resources	24-Dec-18	31-Dec-19	3	2-Oct-19		No Progress
CISCC	11-Apr-19	Management should develop a means to identify each individual course.	Assistant Vice President	30-Aug-19		0			Not Yet Due
JSCC	16-Jul-19	JSCC -INV-Timekeeping - Supervisors and employees should be trained on time sheet procedures.	Director of Athletics and Director of Human Resources	17-Jan-20		0			Not Yet Due

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JSCC	16-Jul-19	JSCC- INV-Timekeeping - Processes should be reviewed to ensure that new hire paperwork and time sheets are completed correctly and periodic training should be provided to supervisors and employees.	Director of Athletics and Director of Human Resources	17-Jan-20		0			Not Yet Due
JSCC	16-Jul-19	JSCC-INV-Timekeeping - The hiring process and subsequent periodic training for supervisors and employees should provide an explanation of contract terms. Supervisors should ensure that employees abide by the contract terms.	Director of Athletics and Director of Human Resources	17-Jan-20		0			Not Yet Due
MSCC	25-Aug-17	Training of coaching staff should occur at least annually.	Vice President of Marketing and Campus Activities 7/1/18 Vice President of Student Affairs	23-Feb-18	31-Dec-19	5	1-Aug-18	6-Jun-19	Not Yet Due
MSCC	25-Aug-17	Student-athletes and parents should receive clear communications.	Vice President of Marketing and Campus Activities and Athletic Director 7/1/18 Vice President of Student Affairs and Athletic Director	23-Feb-18	31-Dec-19	5	1-Aug-18	6-Jun-19	Not Yet Due
MSCC	25-Aug-17	Scholarships should be earmarked for specified purpose.	Vice President of Marketing and Campus Activities and Athletic Director 7/1/18 - Vice President for Student Affairs and Athletic Director	23-Feb-18	31-Dec-19	6	1-Aug-18	6-Jun-19	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
MSCC	25-Aug-17	Usage of the courtesy car provided by an auto dealership should be tracked and managed.	Vice President of Marketing and Campus Activities and Athletic Director 7/1/18 - Vice President of Student Affairs and Athletic Director	23-Feb-18	31-Dec-19	5	1-Aug-18	6-Jun-19	Not Yet Due
MSCC	25-Aug-17	A procedure or policy should be developed for management of gas charge cards.	Vice President of Marketing and Campus Activities, Athletic Director, and Vice President of Business and Finance 7/1/18 - Vice President of Student Affairs, Athletic Director, and Vice President of Business and Finance	23-Feb-18	31-Dec-19	5	1-Aug-18	6-Jun-19	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
MSCC	25-Aug-17	Records for personal versus business use of an employer-provided vehicle should be maintained and tax implications for personal use be reported annually.	Vice President of Marketing and Campus Activities, Athletic Director, and Vice President for Business and Finance 7/1/18 - Vice President of Student Affairs, Athletic Director, and Vice President for Business and Finance	23-Feb-18	31-Dec-19	5	1-Aug-18	6-Jun-19	Not Yet Due
MSCC	12-Apr-19	The recommendation from the previous audit report is repeated.  It is recommended that Motlow State Community College improve internal controls over maintaining workforce development documentation to sufficiently support training contact hours reported in the THEC Workforce Training Contact Hours report to THEC/TBR.	Vice President of External Affairs and Workforce Innovations and Executive Director of Workforce Development	30-Sep-19	15-May-20	1			Not Yet Due
MSCC	12-Apr-19	It is recommended that Motlow State Community College establish a formal review and verification process over training data for inclusion in the THEC Workforce Training Contact Hours report prior to submission to THEC/TBR.	Vice President of External Affairs and Workforce Innovation	30-Sep-19	15-May-20	1			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
MSCC	26-Jun-19	It is recommended that MSCC document agreements with all adjunct faculty that are offered additional compensation for teaching days outside the TBR course schedule to accommodate the high school schedule to ensure that TBR Policy, General Personnel Policy 5:01:00:00, is followed. If the offer for additional compensation is limited to certain adjunct faculty, documentation should be maintained in writing by the institution substantiating that the differentials in compensation are based upon:  market factors, a merit or evaluation system, length of service, or any other proper, non-discriminatory basis.	Assistant Vice President of Academic Affairs	26-Dec-19		0			Not Yet Due
MSCC	27-Jun-19	While not required by policy, it is recommended that Motlow State Community College consider formally establishing a Conflict of Interest Review Committee with stated purpose, duties, and membership requirements.	Vice President of Finance and Administration	27-Dec-19		0			Not Yet Due
MSCC	27-Jun-19	It is recommended that Motlow State Community College Conflict of Interest Review Committee meet at least once per semester as required in the "Institutional Policy Template" in Exhibit 4 of the TBR Policy 1:02:03:10, Conflict of Interest followed by MSCC.	Vice President of Finance and Administration	27-Dec-19		0			Not Yet Due
MSCC	27-Jun-19	It is recommended that Motlow State Community College ensure that all required disclosure forms are completed, reviewed, approved, and maintained, such as for NSF grants and faculty that may benefit financially from use of certain educational materials.	Assistant Vice President for Academic Affairs	27-Dec-19		0			Not Yet Due
MSCC	27-Jun-19	It is recommended that Motlow State Community College establish a training and awareness process that informs and periodically reminds employees of the disclosure requirements for conflicts of interest.	Executive Director of Human Resources	27-Dec-19		0			Not Yet Due
STCC	12-Mar-19	Federal Work Study 1 of 4: Review the academic calendar to determine the first and last day of scheduled classes.	Financial Aid Specialist	31-Dec-19		0			Not Yet Due
STCC	12-Mar-19	Federal Work Study 2 of 4: Print a copy of the student's class schedule.	Financial Aid Specialist	31-Dec-19		0			Not Yet Due
STCC	12-Mar-19	Federal Work Study 3 of 4: Meet with the student and enforce that the student must not work during scheduled class time. Set up a work schedule with student that does not conflict with scheduled classes and let the student know they cannot deviate from the schedule without consulting with their supervisor.	Financial Aid Specialist	31-Dec-19		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
STCC	12-Mar-19	Federal Work Study 4 of 4: Retain a copy of the approved work schedule and compare it to the actual hours worked when approving time cards.	Financial Aid Specialist	31-Dec-19		0			Not Yet Due
STCC	26-Mar-19	Workforce Development 1 of 1: Based on the errors found in the sample of data elements reported TBR, and subsequently to THEC, for the 2017-2018 academic year, Internal Audit recommends that internal controls and review procedures be improved to ensure correct data is collected and included on the THEC Economic and Work Force Development Contact Hours report.	Associate Vice President of CE Administration	17-Sep-19		0			Not Yet Due
STCC	26-Mar-19	Follow-up to Information Security Audit 2 of 6: Complete the implementation of the plan for the performance of network penetration and vulnerability analysis tests.	Chief Information Officer	30-Aug-19		0			Not Yet Due
STCC	26-Mar-19	Follow-up to Information Security Audit 3 of 6: Improve information security access procedures and practices.	Chief Information Officer	30-Sep-19		0			Not Yet Due
STCC	26-Mar-19	Follow-up to Information Security Audit 5 of 6: Document in a Logging and Monitoring Procedures the types of information sought, how it will be reviewed and what types of follow-up actions can occur; then implement the means to obtain the desired records for daily review.	Chief Information Officer	30-Aug-19		0			Not Yet Due
STCC	29-Apr-19	Conflict of Interest 2 of 2: Management should establish a training and awareness process that informs and periodically reminds employees of the disclosures requirements for conflicts of interest.	Director of Equity and Compliance	30-Sep-19		0			Not Yet Due
STCC	5-Aug-19	A written set of internal controls and procedures should be created to ensure cash collected on a quarterly basis follows generally accepted accounting principles.	Director of Finance	30-Jun-20		0			Not Yet Due
VSCC	12-Jul-19	The Financial Disclosure Review committee should review the college president's financial disclosure.	Financial Disclosure Review Committee	15-Jan-20					Not Yet Due
VSCC	12-Jul-19	College employees should use the Tennessee Ethics Commission Form ss-8005 for financial disclosure.	Human Resources	15-Jan-20					Not Yet Due
WSCC	15-Jul-19	A formal written review and verification process should be established and followed to help ensure that Workforce Training contact hours are correctly identified and properly interpreted for reporting purposes.	Dean of Workforce Training	16-Dec-19					Not Yet Due
WSCC	15-Jul-19	Work with Xenegrade to correct problems in their systems, and procure additional "Re-Training" for the Workforce Training staff.	Dean of Workforce Training	16-Dec-19					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
Memphis	22-Jan-18	Three of 17 (18%) equipment items tested were missing tags. The tags were apparently removed by students in industrial electronics program. The TCAT should implement an alternative tagging system such as engraving.	Fiscal Affairs Coordinator	29-Jun-18	28-Jun-19	1	10-Oct-19		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
DSCC	17-Apr-18	Dyersburg State Community College did not provide adequate internal controls in five areas. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be provided to the Board during Audit Committee Executive Session.	Chief Information Officer	19-Oct-18		0			Action Completed
ChSCC	12-Apr-16	Chattanooga State Community College did not provide adequate internal controls in one area. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be provided to the Board during Audit Committee Executive Session.	Vice President of Technology	3-Oct-16	31-Oct-19	3	14-Jul-17	21-Oct-19	In Progress
ChSCC	26-Apr-18	Chattanooga State Community College did not provide adequate internal controls in eight areas. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be provided to the Board during Audit Committee Executive Session.  Five of eight areas are corrected.	Vice President of Technology	26-Oct-18	31-Dec-19	1	1-Feb-19	21-Oct-19	In Progress
CISCC	6-Apr-15	Cleveland State Community College did not provide adequate internal controls in one area. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be provided to the Board during Audit Committee Executive Session.	Chief Information Officer	1-Dec-15	30-Jun-19	5	14-Jul-17	4-Feb-19	In Progress
CISCC	29-Jun-18	Cleveland State Community College did not provide adequate internal controls in seven areas. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be provided to the Board during Audit Committee Executive Session.  Three of seven areas have been corrected.	Chief Information Officer	30-Nov-18	31-Dec-19	1	4-Feb-19		In Progress
CoSCC	5-Feb-19	Columbia State Community College did not provide adequate internal controls in ten areas. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be provided to the Board during Audit Committee Executive Session.	Associate VP for IT	31-Aug-19		0	17-Oct-19		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
JSCC	8-Sep-14	Jackson State Community College did not provide adequate internal controls in one area. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be provided to the Board during Audit Committee Executive Session.	Chief Information Officer	31-Mar-15	31-Dec-18	4	14-Jul-17	3-Dec-18	In Progress
MSCC	15-Apr-16	Motlow State Community College did not provide adequate internal controls in one area. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be provided to the Board during Audit Committee Executive Session.	Chief Information Officer	14-Oct-16	31-Dec-18	3	14-Jul-17		In Progress
NaSCC	15-Aug-16	Nashville State Community College did not provide adequate internal controls in one area. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be provided to the Board during Audit Committee Executive Session.	Chief Information Officer	28-Apr-17	31-Dec-18	2	14-Jul-17	1-Feb-19	In Progress
NeSCC	17-Feb-17	Northeast State Community College did not provide adequate internal controls in twelve areas. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be provided to the Board during Audit Committee Executive Session.  Eight of twelve areas have been corrected.	Chief Information Officer	15-Aug-17	30-Jun-19	4	25-Jan-19	18-Oct-19	In Progress
PSCC	3-Sep-14	Pellissippi State Community College did not provide adequate internal controls in one area. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be provided to the Board during Audit Committee Executive Session.	Chief Information Officer	31-Mar-15	31-Dec-18	5	14-Jul-17		In Progress
PSCC	29-Jun-18	Pellissippi State Community College did not provide adequate internal controls in ten areas. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be provided to the Board during Audit Committee Executive Session.	Chief Information Officer	30-Nov-18		0			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	Roane State Community College did not provide adequate internal controls in one area. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be provided to the Board during Audit Committee Executive Session.	Chief Information Officer	31-Jul-15	31-Dec-18	5	14-Jul-17	21-Oct-19	In Progress
RSCC	13-Apr-18	Roane State Community College did not provide adequate internal controls in eight areas. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be provided to the Board during Audit Committee Executive Session.  Six areas have been corrected.	Chief Information Officer	12-Oct-18	30-Sep-19	1	12-Feb-19	21-Oct-19	In Progress
TBR	20-Dec-17	Tennessee Board of Regents System Office did not provide adequate internal controls in nine areas. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be provided to the Board during Audit Committee Executive Session.	Chief Information Officer	20-Jun-18	30-Nov-18	1	18-Jul-18		In Progress
VSCC	13-May-16	Volunteer State Community College did not provide adequate internal controls in two areas. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be provided to the Board during Audit Committee Executive Session.  One area has been corrected.	Chief Information Officer	30-Nov-16	31-Dec-18	6	14-Jul-17	25-Jan-19	In Progress
WSCC	2-Mar-16	Walters State Community College did not provide adequate internal controls in one area. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be provided to the Board during Audit Committee Executive Session.	Chief Information Officer	30-Sep-16	31-Dec-18	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
JSCC	29-Jun-18	Jackson State Community College did not provide adequate internal controls in eight areas. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be provided to the Board during Audit Committee Executive Session.  Seven areas have been corrected.	Chief Information Officer	30-Nov-18		0	18-Jan-19		No Progress

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BOARD TRANSMITTAL

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MEETING: Committee on Audit

SUBJECT: Audit Reports and Reviews

DATE: November 19, 2019

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S  
RECOMMENDATION: Accept Report

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Comptroller's Office

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. The Comptroller's Office also conducts performance audits of the Tennessee Board of Regents operations, as needed.

FINANCIAL AND COMPLIANCE AUDITS – FINDINGS

Cleveland State Community College  
— FYE June 30, 2018 and June 30, 2017

Southwest Tennessee Community College  
— FYE June 30, 2017 and June 30, 2016

Volunteer State Community College  
— FYE June 30, 2018 and June 30, 2017

Miscellaneous Reviews

The Audit Committee will review executive summaries for the miscellaneous reviews (reports issued by entities other than Internal Audit, State Audit, or Federal agencies) issued from July 1, 2019 to September 30, 2019.

Roane State Community College  
– TSAC Review of TN Reconnect Grant Program

## Internal Audit

The Audit Committee will receive executive summaries for the internal audit reports issued from July 1, 2019 to September 30, 2019 as well as reports issued after September 30, 2019, which contain information considered to be time-sensitive for the Audit Committee's consideration\*. 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 Reports for Informational Purposes- Financial Management

STCC	Cash Counts	Page 35
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### Internal Audit Reports for Informational Purposes- Institutional Support

CoSCC	Policy Review	Page 37
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### Internal Audit Reports for Informational Purposes- Conflict of Interest

CoSCC	Conflict of Interest	Page 39
MSCC	Conflict of Interest	Page 40
NaSCC	Conflict of Interest	Page 42
VSCC	Conflict of Interest	Page 44
WSCC	Conflict of Interest	Page 45

### Internal Audit Reports for Informational Purposes- CCTA Workforce Development

WSCC	Workforce Development	Page 47
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### Internal Audit Reports for Informational Purposes- Follow-up Reports

MSCC	Follow-up to the Access and Diversity Report	Page 50
STCC	Follow-up to the Review of Compensatory Time Report	Page 53
STCC	Follow-up to the Review of Public Safety Inventory Procedures Report	Page 54

### Internal Audit Reports for Informational Purposes- Investigations

DSCC	Follow-up to INV 17-01: Possible Theft of Time	Page 56
JSCC	INV 19-01: Athletic Timekeeping	Page 57
MSCC	Follow-up to INV 16-01: Center for Academic Technologies	Page 60
MSCC	INV 19-01: Payroll Deposit Redirection	Page 61
WSCC	Investigation of Surprise Required Purchase of Course Peak Online Homework Tool	Page 62

\* A Limited Official Use Only report for Dyersburg State Community College- Follow-up to the LOU Information Security Audit Report from April 2018 was completed on July 2, 2019. This report will be shared in the Audit Committee Executive Session.



**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 (GAGAS) 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 19, 2019**

***Review of Comptroller's Office Audit Reports  
Financial and Compliance Audits—Findings Reported***

Institution	For the Year Ended	Auditor's Opinion on Financial Statements	Report on Internal Control	Report on Compliance	Findings
Cleveland State Community College	June 30, 2018 and June 30, 2017	Unmodified Opinion	One internal control finding identified as a significant deficiency	No instances of noncompliance required to be reported	1

**Finding 1 – As noted in the prior audit, the timesheets of Federal Work-Study students were not properly monitored**

During the year ended June 30, 2018, 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, scheduled athletic events and practices, or time traveling to away athletic events. A similar finding was reported in the previous audit.

We tested the Federal Work-Study wages of 25 students for the year ended June 30, 2018, and noted discrepancies for 6 students. Our test of \$32,746 of Federal Work-Study wages resulted in total questioned costs of \$180.00.

**Recommendation** - Even though the college developed written procedures and instituted training, these errors still occurred. Management should institute further training to ensure that supervisors of Federal Work-study employees properly monitor student hours and that they are aware of applicable federal requirements. Unless a valid exception is documented, students should not be paid for hours worked during their scheduled class hours, scheduled athletic events and practices, or scheduled travel time to away athletic events.

**Management's Comment** – We concur with the finding. During the year ended June 30, 2018, 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, scheduled athletic events and practices, or time traveling to away athletic events.

Corrective actions have been implemented by the Financial Aid Office in an effort to ensure that Cleveland State Community College is in compliance with the applicable regulations. Effective January 2019, Federal Work Study supervisor training was modified to include an online quiz that requires a 100% passing grade prior to supervising a student worker. In January 2019, a new employee assumed the role of Federal Work Study Coordinator in the Financial Aid Office and received thorough training throughout the spring term. During this training, an Argos report used to identify time conflicts was found to be deficient and, with assistance from IT, was modified to accurately identify time conflicts reported on time sheets. Effective April 2019, in addition to reviewing an Argos report to identify time conflicts, all Federal Work Study time sheets submitted for payment are manually reviewed by the Federal Work Study Coordinator prior to payment approval. We continue to follow a policy made effective July 1, 2017 that stipulates any unauthorized Federal Work Study hours submitted and approved for payment will be paid out of the supervisor's departmental budget. Effective July 1, 2019, Federal Work Study Supervisors that approve unauthorized hours on more than one occasion will have his or her supervisor privileges revoked.

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

<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>
Southwest Tennessee Community College	June 30, 2017 and June 30, 2016	Unmodified Opinion	Five internal control findings identified as significant deficiencies	No instances of noncompliance required to be reported	5

**Finding 1 – The college did not report fraud to the Comptroller of the Treasury**

The college did not report fraud to the Comptroller of the Treasury. In October 2017, persons outside the college created and cashed fraudulent Southwest Tennessee Community College checks. Staff at the college discovered the fraudulent checks during the monthly bank reconciliation process. The college notified campus and Memphis police; however, the fraud was not reported to the internal auditor at the college, system-wide internal audit, or the Comptroller of the Treasury. In addition, subsequent to the audit period, staff at the college discovered fraudulent ACH transactions within the operating bank account. Management reported this fraud to the Memphis police. However, management did not report the fraud to internal audit at the college, system-wide internal audit, or the Comptroller of the Treasury until approximately one month after the fraud was discovered.

**Recommendation** - Management should be familiar with the requirements of *Tennessee Code Annotated* and TBR policies governing the institution. Management should take the steps necessary to ensure that all employees of the college understand the requirements for, and methods of, reporting fraud.

**Management's Comment** – We concur with the finding and recommendation. Management is aware of the *Tennessee Code Annotated* and TBR policies related to the reporting protocol for known or suspected fraud, waste, or abuse and understand that such occurrences must immediately be reported to the TBR Vice Chancellor for Business and Finance and the System-wide Chief Audit Executive. The Systemwide Chief Audit Executive will then notify the Comptroller of the Treasury. Subsequent incidents have been reported to Internal Audit and the Chief Audit Executive. Any future incident will continue to be reported as required.

**Finding 2 – Management did not approve employee timesheets prior to payroll preparation**

As noted in the prior audit, Southwest Tennessee Community College did not have written policies and procedures for the review and approval of employee timesheets.

**Recommendation** - Management should develop written policies and procedures to ensure that all employee timesheets are properly reviewed and approved by the appropriate supervisor prior to payroll preparation.

**Management's Comment** – We concur with the finding and recommendation. A timekeeping policy was implemented in June 2019 and is accessible to all employees from the Southwest website. This policy addresses the timecard process, procedures, and disciplinary actions for noncompliance. Compliance is monitored closely, and adjusted procedures will be implemented as needed.

**Finding 3 – The college does not have controls in place to ensure compliance with the requirements of the Federal Work Study program**

As noted in the prior audit, Southwest Tennessee Community College has no controls over the Federal Work Study (FWS) program to 1) obtain a certification that each student worked the hours for which they were paid and 2) prevent students from being paid for hours that conflicted with scheduled class time or sports activities.

**Recommendation** - The college should develop procedures to ensure that supervisors of FWS students sign a certification that each student worked the hours for which they were paid. The college should also develop procedures to ensure that students are not paid for hours while scheduled for class or while participating in sports activities.

**Management's Comment** – We concur with the finding and recommendation. In 2017, management updated the college's processes and procedures for employing Federal Work Study (FWS) students. These updates were communicated to the supervisors of FWS students at training classes that were held in May 2017 by the Financial Aid Specialist who is responsible for the FWS Program. At the training classes, 64 each supervisor received guidelines on the program including an FWS Program Manual for Supervisors and Students. The supervisors were reminded that timecards must be approved by the student in Kronos and then approved by the supervisor. These approvals serve as certification that the students are in compliance with work hours allowable weekly and the hours worked are not in conflict with their scheduled class time or sports activities. Additionally, at the beginning of each semester, the Federal Work Study Coordinator distributes the FWS guidelines via an email communication to faculty and staff. Throughout the year, the Financial Aid Specialist and the Internal Auditor will periodically review the student timesheets and ensure procedures are being followed and will notify the FWS supervisors of any infractions. (ongoing)

**Finding 4 – The college did not properly prepare bank reconciliations**

The previous audit report disclosed that Southwest Tennessee Community College did not properly prepare bank reconciliations. That deficiency continued in both fiscal years 2016 and 2017. The following problems were noted:

- Reconciliations were not signed by the preparers. (Payroll account)
- Preparers did not indicate the date the reconciliations were performed. (Operating, payroll, and foundation bank accounts)
- Most reconciliations had no evidence of review by anyone. (All bank accounts)
- Reconciliations contained unresolved reconciling items dating back several years. (Payroll and foundation accounts)
- Most of the reconciliations that were dated were not prepared timely. (Insurance account)

**Recommendation** - Management should prepare written policies and procedures that require

- bank reconciliations to be prepared within 30 days of month end,
- reconciliations to be signed and dated by preparers and reviewers, and
- reconciling items to be resolved timely.

**Management's Comment** – We concur with the finding and recommendation. The Chief Financial Officer will oversee the development of a policy and procedures for preparing bank reconciliations. The policy will include a requirement that bank reconciliations be prepared within 30 days after the end of the month; signed and dated by both the preparer and reviewer; and all reconciling items are identified and resolved in a timely manner.

**Finding 5 - Southwest Tennessee Community College did not provide adequate internal controls in four specific areas, including three areas that were reported in the prior-year audit**

Southwest Tennessee Community College did not design and monitor internal controls in four specific areas. For three of these areas, we found internal control deficiencies related to one of the college's systems. Although management has taken steps to correct these conditions, we are reporting these internal control deficiencies for the third consecutive year because corrective action was not sufficient. We also noted a deficiency in one additional area during the audit.

Ineffective implementation of internal controls increases the likelihood of unauthorized access to college information. The details of these findings are confidential pursuant to Section 10-7-504(i), *Tennessee Code Annotated*. We provided the college with detailed information regarding the specific conditions we identified, as well as the related criteria, causes, and our specific recommendations for improvement.

**Recommendation** - The President should ensure that these conditions are corrected by the prompt development and effective implementation of internal controls.

**Management's Comment** - We concur with the findings and recommendations. Management has taken corrective action to ensure internal controls are strengthened in the four specific areas.

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

<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>
Volunteer State Community College	June 30, 2018 and June 30, 2017	Unmodified Opinion	One internal control finding identified as a significant deficiency	No instances of noncompliance required to be reported	1

**Finding 1 – As noted in the two prior audits, Volunteer State Community College did not provide adequate internal controls in one area**

Volunteer State Community College did not design and monitor effective internal controls in one area. For this area, we found internal control deficiencies related to one of the college's systems. Although management has taken steps to correct these conditions, we are reporting internal control deficiencies for the third consecutive year because the corrective action was not sufficient. According to management, the college began implementing corrective actions during the current audit period due to the timing of the prior-year audit report's release. Ineffective implementation of internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), *Tennessee Code Annotated*. We provided the college with detailed information regarding the specific conditions we identified, as well as the related criteria, causes, and our specific recommendations for improvement.

**Recommendation** - Management should ensure that these conditions are corrected by promptly developing and consistently implementing internal controls in this area.

**Management's Comment** - Volunteer State Community College concurs with the finding. The College will automate the process of implementing desired controls so that the timeliness objective is met.

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

**Tennessee Board of Regents  
Audit Committee  
November 19, 2019**

*Miscellaneous Reviews*



**Roane State Community College**  
**Tennessee Student Assistance Corporation Program Review**  
**Period Coverage: July 1, 2018 – June 30, 2019**  
**August 8, 2019**  
**Executive Summary**

<b>Introduction</b>	<p>A review was conducted by the Tennessee Student Assistance Corporation (TSAC) of Roane State Community College's (RSCC) Tennessee Reconnect Grant program for the 2018-2019 award year on July 31, 2019 through August 2, 2019. A compliance officer reviewed the records of a random sample of the institution's Tennessee Reconnect Grant recipients.</p> <p>Since the review was conducted on a sample of Tennessee Reconnect Grant recipients, there should be no assumption that RSCC is in compliance in regard to other recipients and practices.</p>
<b>Conclusion</b>	No substantive discrepancies were identified during the review.
<b>Recommendations</b>	N/A

**Tennessee Board of Regents  
Audit Committee  
November 19, 2019**

***Internal Audit Reports  
Financial Management***

**Southwest Tennessee Community College**  
**Cash Count**  
**August 5, 2019**  
**Executive Summary**

<b>Key Staff Person:</b> Departmental Cashiers		<b>Auditor:</b> Director of Internal Auditor
<b>Introduction</b>	Cash counts were performed by Internal Audit as a continuous monitoring of cash in accordance with the annual audit plan. Southwest Tennessee Community College maintains twelve petty cash funds totaling \$8,676.00 and 11 change funds totaling \$1,324.00, for a grand total of \$10,000.	
<b>Objectives</b>	To ascertain that the college is properly handling petty cash and change funds and that adequate controls and safeguards are in place to prevent misuse or theft of these funds.	
<b>Scope</b>	The audit included cash balances for the period June 6, 2019 through June 27, 2019 for Southwest Tennessee Community College.	
<b>Results</b>	The cash count for all 23 funds resulted in shortages in three change funds and one petty cash fund totaling \$14.45. There were also overages in four change funds and four petty cash funds totaling \$96.59. This left an overall overage of \$82.14.	
<b>Conclusion</b>	Based on audit tests performed, controls over cash handling are generally adequate and the amounts are in balance with the college's general ledger, except for the \$82.14 overage. A written set of internal controls and procedures should be created to ensure cash collected on a quarterly basis follows generally accepted accounting principles.	
<b>Management Response</b>	A Petty Cash Procedure has been developed that addresses interim reviews of Petty Cash which encompasses the adequacy of balances as well as cash counts. Additionally, a policy and procedure for Cash Collection from Coin Machines has been implemented. The procedure states that two employees must be present to service these machines and remain with the cash collected until the deposit is confirmed by a Cashier. Over the last year, periodic collection of funds from the Change Fund Machines and Print Pay Stations occurred.	

**Tennessee Board of Regents  
Audit Committee  
November 19, 2019**

***Internal Audit Reports  
Institutional Support***

**Columbia State Community College  
Policy Review  
Fiscal Year Ended June 30, 2019  
July 30, 2019  
Executive Summary**

<b>Key Staff Personnel</b>	Janet F. Smith, President	<b>Internal Auditor</b>	Erica Smith, CPA
<b>Introduction</b>	<p>Columbia State Community College (Columbia State) is one of thirteen community colleges governed by the Tennessee Board of Regents. The Tennessee Board of Regents governs the community colleges through Board approved policies and guidelines. Through this structure, the Tennessee Board of Regents assigns the college president the responsibility to exercise supervision and direction that promotes efficient operation of the college and directs the president to operate and manage the college through execution of all directives issued by the Board and Chancellor.</p> <p>Columbia State establishes college-level governance through Columbia State Policy 01-01-00, <i>College Organizational Structure</i>, and further expands governance through 01-03-00, <i>Committee Structures</i> by establishing the expectations for and methods of employee involvement in the college’s governance processes. Additionally, Columbia State Policy 01-02-00, <i>Development, Revision and Communication of Policies and Procedures</i> assigns responsibility and establishes processes for development and revision of College policies and procedures.</p>		
<b>Objectives</b>	<p>The review objectives focused on whether the college’s efforts to manage and monitor policies and policy compliance reasonably support a strong governance structure.</p>		
<b>Conclusion</b>	<p>The college has established the governance structure through organizational structure and established policy and procedure. In addition, employees and students actively participate in the governance structure through a formal committee structure. However, the control environment and governance structure can be strengthen as noted in the Observation below.</p> <ul style="list-style-type: none"> <li>• <b>Strengthen the Control Environment</b></li> </ul>		
<b>Recommendations</b>	<p>Improve transparency and open communication, strengthen the college culture and governance structure, and enhance the control environment and college-wide competency and accountability by:</p> <ul style="list-style-type: none"> <li>• Maintaining updated policies that reflect college strategic objectives, leadership expectations, and current best practice</li> <li>• Establishing process documentation</li> <li>• Formally assigning roles and responsibilities</li> <li>• Training responsible employees on policy responsibilities and expectations</li> <li>• Establishing monitoring and accountability controls that improve timeliness and effectiveness</li> </ul>		

**Tennessee Board of Regents  
Audit Committee  
November 19, 2019**

***Internal Audit Reports  
Conflict of Interest***

**Columbia State Community College  
Conflict of Interest  
Fiscal Year Ended June 30, 2019  
July 30, 2019  
Executive Summary**

<b>Key Staff Personnel</b>	Janet F. Smith, President	<b>Internal Auditor</b>	Erica Smith, CPA
<b>Introduction</b>	Tennessee Board of Regents’ Policy 1–02–03–10, <i>Conflict of Interest</i> outlines conflict of interest disclosure requirements and applies to “all persons employed (either as full-time, part-time or temporary employees) by the Tennessee Board of Regents...” The policy requires all employees to disclose conflicts of interest in writing, and outlines specific disclosures required by identified employee groups. The policy directs the College to establish a review committee consisting of at least three members to evaluate disclosures and to establish policies and procedures that define committee roles and responsibilities. Tennessee Board of Regents Policy 5–01–05–00, <i>Outside Employment and Extra Compensation</i> further addresses employee responsibilities to notify management and obtain approval prior to accepting outside employment.		
<b>Objectives</b>	The review of the college’s efforts to manage and monitor conflicts of interest focused on whether the internal control system is sufficient to provide reasonable assurance of compliance with the requirements of the Tennessee Board of Regent’s policy 1–02–03–10, <i>Conflict of Interest</i> .		
<b>Conclusion</b>	The engagement outcomes reflect the existence of controls in place to support compliance with the Tennessee Board of Regents conflict of interest policy requirements. However, the report contains an Observation for strengthening the control environment and governance structure. <ul style="list-style-type: none"> <li>• <b>Strengthen Control Environment</b></li> </ul>		
<b>Recommendations</b>	Update College policy, procedures, and practices to address non-faculty employee conflicts of interest and ensure conflict of interest review committees have an appropriate level of membership and defined roles and responsibilities.		

**Motlow State Community College**  
**Conflict of Interest Audit- Page 1 of 2**  
**Fiscal Year 2019**  
**June 25, 2019**  
**Executive Summary**

<b>Auditee</b>	Vice President of Finance and Administration, Assistant Vice President of Academic Affairs, and Executive Director of Human Resources	<b>Auditor</b>	Tammy Wiseman, Internal Auditor
<b>Objectives</b>	<p>The objectives of the audit were to provide management with reasonable assurance that:</p> <ul style="list-style-type: none"> <li>• the institution’s policies and procedures for reporting and reviewing disclosures of possible conflicts of interest and financial interest disclosure forms are consistent with Tennessee Board of Regents (TBR) related policies, and</li> <li>• controls for managing conflicts of interest are in place and consistently applied to ensure compliance with the policies and procedures.</li> </ul>		
<b>Scope</b>	<p>The scope of this audit included an examination of the adequacy and effectiveness of the controls over the management and handling of conflicts of interest and related financial interest disclosures. The audit assessed conflict of interest activities during fiscal year 2019. 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. The audit included tests of records and other procedures considered necessary to achieve the objectives.</p>		
<b>Conclusion</b>	<p>Certain employees required to file a financial interest disclosure form under TBR Policy 1:02:03:10, <i>Conflict of Interest</i> have filed the form with the Executive Director of Human Resources, but the institution has not met all requirements of disclosure and review, does not convene as required, and does not provide ongoing training and awareness for institution employees.</p>		



**Motlow State Community College**  
**Conflict of Interest Audit- Page 2 of 2**  
**Fiscal Year 2019**  
**June 25, 2019**  
**Executive Summary**

<p><b>Recommendations</b></p>	<p><b>Recommendation 1:</b> While not required by policy, it is recommended that Motlow State Community College consider formally establishing a Conflict of Interest Review Committee with stated purpose, duties, and membership requirements.</p> <p><b>Recommendation 2:</b> It is recommended that Motlow State Community College Conflict of Interest Review Committee meet at least once per semester as required in the “Institutional Policy Template” in Exhibit 4 of the TBR Policy 1:02:03:10, <i>Conflict of Interest</i> followed by MSCC.</p> <p><b>Recommendation 3:</b> It is recommended that Motlow State Community College ensure that all required disclosure forms are completed, reviewed, approved, and maintained, such as for NSF grants and faculty that may benefit financially from use of certain educational materials.</p> <p><b>Recommendation 4:</b> It is recommended that Motlow State Community College establish a training and awareness process that informs and periodically reminds employees of the disclosure requirements for conflicts of interest.</p>
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**Nashville State Community College  
Conflict of Interest- Page 1 of 2  
Fiscal Year Ended June 30, 2019  
August 2, 2019  
Executive Summary**

<b>Key Staff Personnel</b>	Sheryl Gossard, Director, Office of Human Resources	<b>Internal Auditor</b>	Leston Andrew McArthur, CPA
<b>Introduction</b>	Tennessee Board of Regents (TBR) Policy 1:02:03:10 defines conflicts of interest and provides guidance for institutions to remain compliant with regulations concerning conflicts of interest. A conflict of interest may include improper outside employment, financial interest in an institutional vendor, or receipt of royalties from textbook contributions used by the institution among other activities		
<b>Objectives</b>	The audit objective was to determine the adequacy of procedures for collecting and assessing conflict of interest disclosures.		
<b>Scope</b>	The audit included a review of the internal controls and procedures utilized by the Human Resources staff for collecting and recording conflict of interest disclosures for the 2018-2019 academic year.		
<b>Current Engagement Results</b>	<p>The Office of Human Resources currently requests disclosure of financial interest in vendors during the new employee orientation. Employees are asked periodically to disclose any outside employment. Disclosure is expected if an employee receives royalties for contributions to textbooks.</p> <p><b>Recommendation</b>  Begin collecting positive confirmation from all employees of the existence or non-existence of a potential conflict of interest.</p> <p>Form a Conflicts of Interest Committee to receive, review, and issue a recommendation to management for disclosed conflicts of interest.</p>		
<b>Conclusion</b>	<p>The Office of Human Resources collects disclosure of financial interest in vendors during the new employee orientation. Employees are periodically reminded to disclose outside employment. Employees receiving royalties for textbook contributions are expected to disclose such arrangements.</p> <p>Receipt of positive confirmation of the existence or non-existence of a conflict of interest prior to beginning each semester would improve the level of assurance all prospective conflicts of interests are properly addressed.</p>		

**Nashville State Community College**  
**Conflict of Interest- Page 2 of 2**  
**Fiscal Year Ended June 30, 2019**  
**August 2, 2019**  
**Executive Summary**

<b>Cont. Conclusion</b>	The formation of a Conflicts of Interest Committee to receive, review, and recommend approval or disapproval to management on disclosed conflicts of interest would strengthen the institution's ability to remain compliant with conflict of interest regulations.
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**Volunteer State Community College**  
**Conflict of Interest**  
**Fiscal Year 2019**  
**July 12, 2019**  
**Executive Summary**

<b>Responsible Department</b> Financial Disclosure Review Committee Chair; Academic Affairs; and Business and Finance	<b>Auditor</b> Nancy Batson
<b>Introduction</b> Volunteer State Community College (the College) employees serve the interests of the State of Tennessee and its citizens and have a duty to avoid activities and situations which put personal interests before professional obligations. The Tennessee Board of Regents (TBR) Conflict of Interest policy provides general principles for the disclosure and evaluation of potential conflicts of interest.  The College has developed institutional policies to ensure compliance and implementation of the TBR Conflict of Interest policy.	
<b>Objective</b> The objectives of the audit are to provide management with reasonable assurance that: <ul style="list-style-type: none"> <li>▪ The college policies and procedures for reporting and reviewing disclosures of possible conflicts of interest and financial interest disclosure forms are consistent with Tennessee Board of Regents (TBR) related policies.</li> <li>▪ Controls for managing conflicts of interest are in place and consistently applied to ensure compliance with the policies and procedures.</li> </ul>	
<b>Scope</b> The audit included an examination of the adequacy and effectiveness of the controls over the management and handling of conflicts of interest and related financial interest disclosures during fiscal year 2019.	
<b>Conclusion</b> The College has implemented the TBR Conflict of Interest policy requirements into institutional policies, processes, and procedures. The disclosure and evaluation of potential conflicts of interest are consistent with the TBR policy, and the procedures appear designed to ensure compliance with the policy.	
<b>Recommendations</b> <ol style="list-style-type: none"> <li>1. College employees should use the Tennessee Ethics Commission Form ss-8005 for financial disclosure.</li> <li>2. The Financial Disclosure Review committee should review the college president's financial disclosure.</li> </ol>	

**Walters State Community College  
Conflicts of Interest  
Year Ended June 30, 2019  
July 31, 2019  
Executive Summary**

<b>Key Staff Personnel</b>	Leann Long, Executive Director to the President	<b>Internal Auditor</b>	Mark A. Ortlieb, CPA
<b>Introduction</b>	The Tennessee Board of Regents (TBR) Policy 1:02:03:10, <i>Conflict of Interest</i> , states the purpose and objectives of the policy, defines conflicts and family members, lists regulations and statutes, authorizes TBR Institutions to develop consistent institution-specific policies, states applicability, defines general principles, describes situations and activities creating a conflict of interest, explains disclosure requirements, describes the review and evaluation process, and addresses sanctions and appeals.		
<b>Objective</b>	The objective is to provide management with reasonable assurance that the institution's policies and procedures for reporting and reviewing disclosures of possible conflicts of interest, and financial interest disclosure forms, are consistent with TBR related policies; and controls for managing conflicts of interest are in place and consistently applied to ensure compliance with policies and procedures.		
<b>Conclusion</b>	Walters State Community College is substantially in compliance with prescribed conflict-of-interest policies.		
<b>Recommendations</b>	None.		

**Tennessee Board of Regents  
Audit Committee  
November 19, 2019**

***Internal Audit Reports  
CCTA Workforce Development***

**Walters State Community College**  
**Complete College Tennessee Act (CCTA) Workforce Training Contract Hours Outcome-**  
**Page 1 of 2**  
**For the Academic Year July 1, 2017 – June 30, 2018**  
**June 26, 2019**  
**Executive Summary**

<b>Key Staff Personnel</b>	Dean of Workforce Training	<b>Internal Auditor</b>	Mark A. Ortlieb, CPA
<b>Introduction</b>	<p>Workforce training contact hours are part of the outcome measures for the Complete College Tennessee Act of 2010 (the Act). The Act requires that the Tennessee Higher Education Commission (THEC) use an outcomes-based model for making funding recommendations for public higher education institutions. The outcome measures identified for use in the funding formula for community colleges are distinguished by weighting the measures by the institutional mission. The outcomes represent the broad range of activities conducted at community colleges and are grouped into student progression, student completion (degrees and certificates awarded), efficiency measures, and other important institutional factors.</p> <p>For outcomes tracked outside the Ellucian/Banner system, such as Workforce Training, each community college collects the necessary data and provides that data directly to THEC. The college’s workforce training hours are reported annually through the THEC <i>Economic and Workforce Development Contact Hours</i> report.</p>		
<b>Objectives</b>	<p>The objective of the audit was to determine whether Walters State Community College’s internal controls provide reasonable assurance that the workforce training contact hours outcome measure reported to THEC were accurate and in compliance with the reporting instructions provided by THEC/TBR based on the institution’s supporting records.</p>		
<b>Conclusion</b>	<p>Management review/monitoring of controls and staff needs improvement. Although the workforce training hours outcome reported to THEC by Walters State Community College for the 2017-2018 fiscal year totaled 73,234, the subsequently-corrected and revised Xenegrade database now generates a total of 69,534, representing an overstatement of 3,701.</p>		

**Walters State Community College**  
**Complete College Tennessee Act (CCTA) Workforce Training Contract Hours Outcome**  
**Page 2 of 2**  
**For the Academic Year July 1, 2017 – June 30, 2018**  
**June 26, 2019**  
**Executive Summary**

<p><b>Findings/ Recommendations</b></p>	<p>The 2017-2018 data submission to THEC did not agree with the Software database from which it was created. Although management has developed internal controls for the workforce training hours processes, the deletion of unique course code identifiers from the compiled submission and changes in course titles eliminated a straight-forward audit comparison to a recreated database report. Errors identified in the database included some courses without any scheduled hours, differences in the number of scheduled hours for some courses, and differences in the number of active counts for some of the courses. Courses were also included in the THEC submission that were not in the database.</p> <p>Management should implement and document monthly or quarterly internal control review processes to ensure the accuracy of the workforce training contact hours to be reported and to ensure that errors are identified and corrected in a timely manner.</p>
<p><b>Management Response</b></p>	<p>Management concurs with the finding. Management will ensure the development of internal control review processes and improve staff training for workforce contact hour reporting. In addition, management will implement and document internal control review, monitoring and verification processes to ensure the accuracy of the workforce training contact hours to be reported and to ensure that errors are identified and corrected in a timely manner.</p> <p>Management will also engage Xenegrade to correct system problems and provide additional training for the staff. Management appreciates this audit and the recommendations to improve the Workforce Training division.</p>



**Tennessee Board of Regents  
Audit Committee  
November 19, 2019**

***Internal Audit Reports  
Follow-up Reports***

**Motlow State Community College**  
**Follow-Up Review of the Access and Diversity Audit- Page 1 of 3**  
**October 2, 2019**  
**Executive Summary**

<b>Auditee</b>	Assistant Vice President of Student Success, Interim Dean of Students	<b>Auditor</b>	Tammy Wiseman, Internal Auditor
<b>Objectives</b>	The objective of the review was to determine whether adequate corrective actions have been taken to address the four recommendations from the audit of Access and Diversity funds.		
<b>Scope</b>	This follow-up review describes the current status of actions taken by Motlow State Community College management to correct deficiencies reported. 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. The review included tests of the records and other procedures considered necessary to achieve the audit objective.		
<b>Conclusion</b>	Three of the four recommendations have not been cleared. Current administration submitted new management's comments for corrective actions to be taken to clear the outstanding recommendations.		
<b>Current Status of Recommendations</b>	<p><b>Recommendation 1:</b> Access and diversity scholarships should only be awarded to individuals that meet the stated criteria developed by MSCC and approved by the TBR Office of OESI. Written procedures should be developed regarding the process of selecting access and diversity scholarship awardees, and sufficient documentation must be maintained to support the selection of the awardees by the committee based on the approved criteria.</p> <p><b>Current Status:</b> The recommendation has not been cleared.</p> <p><b>New Management's Comments:</b> Written procedures are being developed by the Access and Diversity Committee based on the following rubric: 1. High School grade point average. 2. Leadership Activities, Involvement, and Experience. 3. Community Service. 4. Documented Hardship. After review of each application, the committee member will enter sub scores of 1 to 3 and an overall score for the applicant in the Access &amp; Diversity Application Review spreadsheet. A scoring system is being developed with the above. These procedures and scoring system will be finalized prior to December 31, 2019.</p>		

**Motlow State Community College**  
**Follow-Up Review of the Access and Diversity Audit- Page 2 of 3**  
**October 2, 2019**  
**Executive Summary**

<p><b>Current Status of Recommendations (Continued)</b></p>	<p><b>Recommendation 2:</b> Scholarships should be reconciled to expenditures on a timely basis. Monthly reconciliation is suggested, so the funds available can be utilized, tracked, and managed per the grant criteria and goals for use of the access and diversity funds. Copies of the approved reconciliations should be maintained with the supporting documentation noted above.</p> <p><b>Current Status:</b> The recommendation has not been cleared.</p> <p><b>New Management’s Comments:</b> A procedure for reconciliation of expenditures is being developed by the Access and Diversity Committee. The procedure will include directives to reconcile expenditures within 2 weeks after the granting of awards and then monthly afterwards. Reconciliation reports will be reviewed by the committee monthly. The process will include a review of the amount of remaining funds and review of applicants not yet chosen. Review of applicants and funds will continue until all funds are awarded to deserving students. The procedure will be finalized by December 31, 2019.</p> <p><b>Recommendation 3:</b> It is recommended that quarterly reports be reconciled to the accounting system prior to submission. The reports should represent actual funds received and expended, and carryforward balances from year to year should be accurately reflected on the reports. Not reflecting actual activity and carryforward balances results in the reports submitted to the TBR OESI not matching what is recorded in the accounting system.</p> <p><b>Current Status:</b> The recommendation has been cleared.</p> <p><b>Recommendation 4:</b> It is recommended that Motlow State Community College develop procedures requiring documentation and approval of Faculty/Staff Recruitment and Retention expenditures by the Access and Diversity Committee. At the time of issuance of the report, the Access and Diversity Committee has developed and is in the process of finalizing procedures for awarding funds for Faculty/Staff Recruitment and Retention.</p> <p><b>Current Status:</b> The recommendation has not been cleared.</p>
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**Motlow State Community College**  
**Follow-Up Review of the Access and Diversity Audit- Page 3 of 3**  
**October 2, 2019**  
**Executive Summary**

<p style="text-align: center;"><b>Current Status of Recommendations (Continued)</b></p>	<p><b>New Management's Comment:</b></p> <p>The Access and Diversity Committee is working to further develop and implement the procedures for approval of Faculty/Staff Recruitment and Retention funds requested. These procedures will be developed and finalized prior to December 31, 2019.</p>
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**Southwest Tennessee Community College**  
**Follow-up to the Review of Compensatory Time**  
**July 22, 2019**  
**Executive Summary**

<b>Key Staff Person:</b> Tujuana Douglas, Payroll	<b>Auditor:</b> Charlotte Johnson, Internal Audit
<b>Introduction</b>	Internal Audit for Southwest Tennessee Community College issued a <i>Review of Compensatory Time</i> report on January 28, 2019. The report included two recommendations.
<b>Objective</b>	The objective of the review was to determine whether adequate corrective actions have been taken to address the recommendations.
<b>Scope</b>	The audit included a review of the current status of actions taken by Southwest Tennessee Community College management to correct deficiencies reported by Internal Audit.
<b>Results of the Current Audit</b>	<p><b>Recommendation 1</b>  A reminder should be issued to all supervisors and employees for TBR Guideline P-020, <i>Procedures for Implementation of the 37.5 hours Work Week</i>, stating when requesting annual leave, compensatory time shall be used first if it is available.</p> <p><b>Current Status</b>  An <i>Employee Reminder: Using Compensatory Time Off</i> was emailed to all supervisors and employees on June 3, 2019.</p> <p><b>Recommendation 2</b>  The Payroll Department should be fully staffed, and the <i>Comp over 240 Hours</i> report should be processed before each payroll to ensure conformance to Southwest Tennessee Community College <i>Policy 5:01:00:00/22 Overtime, Compensatory Time and Extra Compensation</i>.</p> <p><b>Current Status</b>  An Assistant Director of Payroll was hired February 18, 2019. A report provided by IT showed no hourly employees having over 240 compensatory hours in the Kronos Time Keeping System.</p>
<b>Conclusion</b>	Based on the results of tests and procedures performed, management has implemented adequate corrective actions to clear the recommendations in the prior report, <i>Review of Compensatory Time</i> , issued on January 28, 2019.

**Southwest Tennessee Community College**  
**Follow-up to the Review of Public Safety Inventory Procedure**  
**August 15, 2019**  
**Executive Summary**

<b>Key Staff Person:</b> Jeanette Smith, Chief Financial Officer	<b>Auditor:</b> Charlotte Johnson, Internal Auditor
<b>Introduction</b>	Internal Audit for Southwest Tennessee Community College issued a report entitled <i>Review of Public Safety Inventory Procedures</i> for the period of July 1, 2017 through June 30, 2018 on December 21, 2018. The report included one finding and one recommendation. The current status of the finding and recommendation is presented in the audit conclusion section below.
<b>Objective</b>	The objective of this review was to determine whether adequate corrective action has been taken to address the finding and recommendation.
<b>Prior Finding</b>	The college was not in compliance with TBR guideline, <i>B-110, Fixed Assets and Sensitive Minor Equipment</i> . The Finance Department does not maintain an inventory of weapons, and physical inventories are not conducted annually.
<b>Prior Recommendation</b>	For compliance with the TBR guideline, Finance should identify and record all weapons purchased by the college for an inventory list that can be used to conduct an annual physical inventory.
<b>Management's Response</b>	We concur with the finding and recommendation. In FY 2018, the Finance division instituted a policy whereby Fiscal Operations conducts inventory spot checks on sensitive items when the annual inventory of fixed asset equipment is conducted. This policy will be modified to include weapons. The Vice President of Financial and Administrative Services will communicate the change in policy to the Finance and Public Safety staffs.
<b>Conclusion of Current Status</b>	Based on the result of tests and procedures performed, management has taken adequate corrective action to address the audit recommendation. Management selected a sample of Police Services Sensitive Equipment weapons on June 28, 2019. Officers' weapons, a Ruger Patrol rifle, and weapons stored in the gun safe were examined. The inventory appears to be in good order.

**Tennessee Board of Regents  
Audit Committee  
November 19, 2019**

***Internal Audit Reports  
Investigations***

**Dyersburg State Community College**  
**Follow-Up to Internal Audit Investigation 17-01**  
**Possible Theft of Time- JNC Academic Success Center**  
**September 27, 2019**  
**Executive Summary**

<b>Key Staff Personnel</b>	Coordinator of English, Writing, and 1 <sup>st</sup> Year Experience	<b>Internal Auditor</b>	Sandra Pruett, DSCC Director of Internal Audit
<b>Introduction</b>	Dyersburg State Community College (DSCC) maintains an Academic Success Center (ASC) offering multiple services to students at both the main campus in Dyersburg and the Jimmy Naifeh Center (JNC) in Covington. An investigation was performed in March of 2017 based on an allegation of “theft of time” for the Academic Success Center Assistant Coordinator at the JNC in Covington. Many time sheet discrepancies and undocumented absences were reported, by multiple employees, regarding the ASC Assistant Coordinator at JNC as part of the investigation. As a result of that investigation, the Assistant Coordinator’s employment contract was terminated. During the months that followed and into the next year, the employee was replaced, and several internal controls were changed or implemented. In September 2019, a follow-up audit was performed to determine whether adequate corrective actions had been taken related to this investigation.		
<b>Objectives</b>	The objectives of this follow-up review were to determine whether adequate corrective actions have been taken to address the investigation observations and to implement the recommendations listed in the March 2017 <i>Internal Audit Investigation 17-01 – Possible Theft of Time – JNC Academic Success Center</i> report.		
<b>Scope</b>	This follow-up audit included a review of the current status of actions taken by DSCC management to correct deficiencies reported in the March 2017 investigation report, <i>Internal Audit Investigation 17-01 – Possible Theft of Time – JNC Academic Success Center</i> , issued by the DSCC Internal Audit department. The follow-up audit also included a review of the recommendations listed in that report.		
<b>Conclusion</b>	Based on the results of the current follow-up review, management has taken adequate actions to address the investigation observations and to implement the corresponding recommendations. Adequate supervision of the Academic Success Center Assistant Coordinator now exists and is working as designed. Any noted discrepancies related to payroll documentation are now promptly discussed with the Coordinator of English, Writing, and 1 <sup>st</sup> Year Experience, who is responsible for the Academic Success Center.		



**Jackson State Community College**  
**Investigation 1901: Athletic Timekeeping Review- Page 1 of 3**  
**August 28, 2018 – May 23, 2019**  
**July 16, 2019**  
**Executive Summary**

<b>Key Staff Persons</b>	Director of Athletics, and Director of Human Resources	<b>Auditor</b>	Chrystal Pittman, Interim Director of Internal Audit & Angie Brown, Internal Auditor
<b>Introduction</b>	Internal audit received a request for a review on August 29, 2018, related to an employee working and not receiving pay and time sheets being falsified.		
<b>Objectives</b>	To determine whether a part time employee worked hours that were not paid and to determine whether the employee’s time sheet was prepared, signed, and submitted by someone other than the employee.		
<b>Scope</b>	<ul style="list-style-type: none"> <li>• Timekeeping policies and procedures were reviewed and discussed with the Payroll Department and Human Resources.</li> <li>• Time sheets and contracts were reviewed.</li> <li>• Interviews were conducted with the Athletic Director, Coaches, and Assistant Coaches.</li> </ul>		
<b>Results</b>	<p><i>Allegation 1: Part time employee not paid for hours worked.</i>  The allegation was partially substantiated. The part time employee may have worked hours that were not reported on the time sheet, but they did not keep a record of the actual hours worked.</p> <p><i>Recommendation 1:</i>  Supervisors and employees should be trained on time sheet procedures.</p> <p><i>Management’s Response 1:</i>  Athletic supervisors and employees were trained on time sheet procedures on December 11, 2018. Training on time sheets will be provided to employees upon hiring and periodic training on compensation will be provided to supervisors and employees.</p> <p><i>Allegation 2: False timesheet submitted by supervisor or other athletic management.</i>  The allegation was substantiated. A supervisor signed the time sheet for the employee without their knowledge in order to turn the time sheet in on time to payroll. The employee subsequently reviewed and signed the time sheet.</p>		

**Jackson State Community College**  
**Investigation 1901: Athletic Timekeeping Review- Page 2 of 3**  
**August 28, 2018 – May 23, 2019**  
**July 16, 2019**  
**Executive Summary**

<p><b>Cont. Results</b></p>	<p><i>Allegation 2: False timesheet submitted by supervisor or other athletic management.</i></p> <p>The allegation was substantiated. A supervisor signed the time sheet for the employee without their knowledge in order to turn the time sheet in on time to payroll. The employee subsequently reviewed and signed the time sheet.</p> <p><i>Recommendation 2:</i></p> <p>Processes should be reviewed to ensure that new hire paperwork and time sheets are completed correctly, and periodic training should be provided to supervisors and employees.</p> <p><i>Management's Response 2:</i></p> <p>The new hire paperwork process for part time athletic employees will include employees either reporting to Human Resources to complete the new hire packet or the supervisor may provide the new hire packet to the employee for completion. The completed documents will be submitted to Human Resources by the employee to protect the employee's personal information. Timesheet training will be provided to employees upon hiring. Human Resources will conduct periodic training with employees (both part time and full time) to review compensation and contract terms.</p> <p><i>Observation 3: Part time employee contract terms</i></p> <ul style="list-style-type: none"><li>a. There were six instances where the part time employee's combined work hours exceeded 29 hours per week.</li><li>b. During the two-week break in service, employees may voluntarily continue to work, or they may not understand that they should not be working.</li></ul> <p><i>Recommendation 3:</i></p> <p>The hiring process and subsequent periodic training for supervisors and employees should provide an explanation of contract terms. Supervisors should ensure that employees abide by the contract terms.</p> <p><i>Management's Response 3:</i></p> <p>Athletic supervisors and employees received training on compensation including contract terms on December 11, 2018. Human Resources will conduct periodic training with employees (both part time and full time) to review compensation and contract terms. Training will also cover reporting time, the two-week break for part time employees, etc. The new hire paperwork review with the employee will include an explanation of the two-week break in service and the limitation of the 29-hour work week.</p>
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**Jackson State Community College**  
**Investigation 1901: Athletic Timekeeping Review- Page 3 of 3**  
**August 28, 2018 – May 23, 2019**  
**July 16, 2019**  
**Executive Summary**

<b>Conclusion</b>	Allegation one was partially substantiated and allegation two was substantiated. One observation was noted related to contract terms. Preliminary results were shared with the President on October 18, 2018 and training by Human Resources was subsequently scheduled. Supervisors and employees have been trained on appropriate procedures related to timekeeping as of December 11, 2018.
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**Motlow State Community College**  
**INV 16-01 Center for Academic Technologies Follow-Up Report**  
**August 5, 2019**  
**Executive Summary**

<b>Auditee</b>	Center for Academic Technologies	<b>Auditor</b>	Tammy Wiseman, Internal Auditor
<b>Objective</b>	The objective of the review was to determine whether adequate corrective actions have been taken to address the six recommendations.		
<b>Scope</b>	This follow-up review describes the current status of actions taken by Motlow State Community College management to correct deficiencies reported. 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. The review included tests of the records and other procedures considered necessary to achieve the audit objective.		
<b>Conclusion</b>	Management has taken adequate corrective action to clear the six recommendations from the investigation.		
<b>Current Status of Recommendations</b>	<p><b>Recommendation 1:</b> MSCC Management should provide additional oversight of purchases and usage of technology purchases through the Center of Academic Technologies.  <b>Current Status:</b> The recommendation has been cleared.</p> <p><b>Recommendation 2:</b> Management should develop inventory procedures for the Center for Academic Technologies to track all items purchased, including the business reason for these items, sign outs, and record of return as well as documenting the results from usage of the item in instructional technology.  <b>Current Status:</b> The recommendation has been cleared.</p> <p><b>Recommendation 3:</b> Management should ensure that reimbursements for conference travel costs do not exceed approved amounts.  <b>Current Status:</b> The recommendation has been cleared.</p> <p><b>Recommendation 4:</b> Supervisors should verify accuracy of annual and sick leave reported by employees.  <b>Current Status:</b> The recommendation has been cleared.</p> <p><b>Recommendation 5:</b> Human Resources should be consistent in the classification of termination of an employee on all documentation related to the employee and should apply the requirement to withhold annual leave per TBR policy in cases of gross misconduct.  <b>Current Status:</b> The recommendation has been cleared.</p> <p><b>Recommendation 6:</b> Allegations or suspicion of fraud, waste, or abuse must be reported immediately.  <b>Current Status:</b> The recommendation has been cleared.</p>		

**Motlow State Community College**  
**INV 19-01 Payroll Deposit Redirection**  
**October 2, 2019**  
**Executive Summary**

<b>Auditee</b>	Comptroller, Executive Director of Human Resources	<b>Auditor</b>	Tammy Wiseman, Internal Auditor
<b>Background</b>	An investigative review was conducted based on an event reported by the Vice President of Finance and Administration on March 29, 2019, involving the fraudulent redirecting of an employee's payroll check deposits.		
<b>Objectives</b>	The objectives were to investigate the validity of the complaint, determine the extent of any violations of the Tennessee Board of Regents (TBR) and Motlow State Community College (MSCC) policies, and evaluate the adequacy of practices and internal controls over modifying payroll deposit information of employees in the Banner system.		
<b>Loss</b>	\$6,873.08		
<b>Analysis of Issue</b>	<p><b>Issue:</b> An adjunct faculty for MSCC notified the Business Office in March 2019, that he had not received his payroll deposit for the months of December 2018, and February 2019, in the net amount of \$2,679.02.</p> <p><b>Conclusion:</b> The complaint was verified. The payroll deposits for the MSCC employee were redirected to another account without the valid authorization of the change by the employee. Shortly after this incident, a second occurrence was reported by a support staff employee. The total redirected payroll deposits in this case was \$4,194.06.</p> <p>The steps taken by MSCC to strengthen internal controls against fraudulent redirection of employee's payroll check deposits appear to currently thwart any attempts. As schemes and attacks continue, internal controls need to be monitored and evaluated regularly. Ongoing staff training and awareness should be conducted, and best practices implemented to ensure a strong control environment.</p>		

**Walters State Community College**  
**Investigation of Surprise Required Purchase of Course Peak Online Homework Tool**  
**Executive Summary**  
**May 21, 2019**

<b>Key Staff Person:</b> Dean and Professor of Natural Sciences	<b>Auditor:</b> Mark Ortlieb, CPA
<p><b>Background:</b> A WSCC student who recently completed Anatomy II on the Greeneville campus expressed concerns experienced at the beginning of the fall term for Anatomy I. No textbook purchase was required since the class used an open education resource online book. The Greeneville instructor stated that students might want to buy or borrow an actual book to make studying easier. This student used an older book and not the online tool. This student alleges that students were required to purchase the online tool Course Peak after the class commenced – a hypertext link was sent to the students to facilitate the purchase and some students actually used credit cards on a PayPal account owned by the son of Instructor Jones who teaches on the Morristown campus. All students were upset about this unexpected, required purchase and questioned their Greeneville instructor, who then forwarded their complaint to Dean Horner. The student alleges that Dr. Horner required all of the students to buy Course Peak in order to remain in the class. Several classmates alleged that they attempted to talk with Dr. Horner but that he wouldn't talk to or meet with them. The student alleges that both instructors in Greeneville were required to use this homework tool, students were required to purchase it, and no students received refunds. The student alleges that the tool was not used because it was plagued with programming errors. The Greeneville instructors were not to blame. The student complained that students were told that the book was free and then students were surprised that they were required to buy Course Peak. The student complained about not having money set aside for unplanned, last-minute purchases.</p>	
<p><b>Objectives:</b> The primary objective of this review is to either confirm or discredit the allegation and, if confirmed, determine an appropriate corrective action.</p>	
<b>Total Questioned Costs/Losses:</b> None	<b>Total Recoveries:</b> N/A
<p><b>Results:</b> Openstax offers free online textbooks and Course Peak is a free online homework tool (open-architecture platform). Although the Course Peak tool was intended to be incorporated into a business model with no enrolled students, Instructor Jones offered but did not require it in the one Anatomy course. Instructor Jones believed a below-cost fee of \$20 per student for each lecture and each laboratory could generate funds for use by the Science Department. Upon being made aware of this proposed fee, Dean Horner reminded Instructor Jones of their verbal agreement that the pilot would only be permitted if no WSCC student would ever be charged. The one student who paid \$20 via PayPal was refunded the same \$20 through PayPal after the issue was addressed by Dean Horner.</p>	
<p><b>Conclusion:</b> Although the instructor intended to use his Course Peak homework tool to promote higher student retention and test scores, the surprise mandatory fee was a mistake. The Dean of Natural Sciences appropriately addressed and resolved this issue, and the complainant was appropriately reimbursed.</p>	

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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 19, 2019

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, 2018 through June 30, 2019, for the Chancellor and the presidents. The following audits were conducted for the year ended June 30, 2019. An overview of the expense reports will be addressed at the meeting.

Dyersburg State Community College  
Motlow State Community College  
Nashville State Community College  
Roane 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.

**Tennessee Board of Regents**  
**Summary of Expenses for the Presidents and Chancellor (Unaudited, except as noted)**  
**For the Period of July 1, 2018 through June 30, 2019**

Positions	Institution					Foundation /Affiliated Entities					External Sources
	Salary and Benefits (includes allowances)	Travel	Business Meals and Hospitality	Other	Total	Salary and Benefits (includes allowances)	Travel	Business Meals and Hospitality	Other	Total	Total
President	\$ 267,621	\$ 6,576	\$ 3,220	\$ 1,461	\$ 278,878	\$ -	\$ -	\$ 510	\$ 2,233	\$ 2,743	\$ -
President's Office	1 \$ 67,966	\$ 15	\$ -	\$ 7,887	\$ 75,868	\$ -	\$ -	\$ -	\$ 180.00	\$ -	\$ -
<b>ChSCC</b>	<b>\$ 335,587</b>	<b>\$ 6,591</b>	<b>\$ 3,220</b>	<b>\$ 9,348</b>	<b>\$ 354,746</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 510</b>	<b>\$ 2,413</b>	<b>\$ 2,923</b>	<b>\$ -</b>
President	\$ 242,485	\$ 4,639	\$ 5,572	\$ 29,654	\$ 282,350	\$ -	\$ -	\$ 949	\$ 447	\$ 1,396	\$ 2,117
President's Office	1 \$ 66,437	\$ -	\$ -	\$ -	\$ 66,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CISCC</b>	<b>\$ 308,922</b>	<b>\$ 4,639</b>	<b>\$ 5,572</b>	<b>\$ 29,654</b>	<b>\$ 348,787</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 949</b>	<b>\$ 447</b>	<b>\$ 1,396</b>	<b>\$ 2,117</b>
President	\$ 261,271	\$ 8,910	\$ 10,438	\$ 2,533	\$ 283,152	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -
President's Office	2 \$ 123,093	\$ 441	\$ -	\$ 48,897	\$ 172,431	\$ -	\$ -	\$ -	\$ 1,537	\$ 1,537	\$ -
<b>CoSCC</b>	<b>\$ 384,364</b>	<b>\$ 9,351</b>	<b>\$ 10,438</b>	<b>\$ 51,430</b>	<b>\$ 455,583</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ 1,537</b>	<b>\$ 1,637</b>	<b>\$ -</b>
President	\$ 232,808	\$ 11,279	\$ 10,716	\$ 9,166	\$ 263,969	\$ -	\$ 1,157	\$ 264	\$ -	\$ 1,421	\$ 12,953
President's Office	1 \$ 87,448	\$ -	\$ -	\$ 2,129	\$ 89,577	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>*DSCC</b>	<b>\$ 320,256</b>	<b>\$ 11,279</b>	<b>\$ 10,716</b>	<b>\$ 11,295</b>	<b>\$ 353,546</b>	<b>\$ -</b>	<b>\$ 1,157</b>	<b>\$ 264</b>	<b>\$ -</b>	<b>\$ 1,421</b>	<b>\$ 12,953</b>
President	\$ 249,983	\$ 7,747	\$ 2,420	\$ -	\$ 260,150	\$ -	\$ -	\$ 359	\$ -	\$ 359	\$ -
President's Office	1 \$ 87,840	\$ 609	\$ -	\$ 2,796	\$ 91,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>JSCC</b>	<b>\$ 337,823</b>	<b>\$ 8,356</b>	<b>\$ 2,420</b>	<b>\$ 2,796</b>	<b>\$ 351,395</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 359</b>	<b>\$ -</b>	<b>\$ 359</b>	<b>\$ -</b>
President	\$ 259,382	\$ 17,132	\$ 31,785	\$ 32,366	\$ 340,665	\$ -	\$ -	\$ 10,364	\$ -	\$ 10,364	\$ 2,879
President's Office	1.1 \$ 79,979	\$ 428	\$ -	\$ 1,663	\$ 82,070	\$ -	\$ -	\$ 69	\$ 3,800	\$ 3,869	\$ -
<b>*MSCC</b>	<b>\$ 339,361</b>	<b>\$ 17,560</b>	<b>\$ 31,785</b>	<b>\$ 34,029</b>	<b>\$ 422,735</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,433</b>	<b>\$ 3,800</b>	<b>\$ 14,233</b>	<b>\$ 2,879</b>
President	\$ 297,907	\$ 15,631	\$ 1,965	\$ 1,270	\$ 316,773	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158
President's Office	\$ 223,455	\$ 20	\$ -	\$ 3,172	\$ 226,647	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>*NaSCC</b>	<b>\$ 521,362</b>	<b>\$ 15,651</b>	<b>\$ 1,965</b>	<b>\$ 4,442</b>	<b>\$ 543,420</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 158</b>
President	\$ 184,161	\$ 10,178	\$ 2,151	\$ -	\$ 196,490	\$ -	\$ -	\$ 21,191	\$ -	\$ 21,191	\$ -
President's Office	3 \$ 132,649	\$ 4,356	\$ -	\$ 19,497	\$ 156,502	\$ -	\$ -	\$ 22	\$ -	\$ 22	\$ -
<b>NeSCC</b>	<b>\$ 316,810</b>	<b>\$ 14,534</b>	<b>\$ 2,151</b>	<b>\$ 19,497</b>	<b>\$ 352,992</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,213</b>	<b>\$ -</b>	<b>\$ 21,213</b>	<b>\$ -</b>
President	\$ 288,282	\$ 13,868	\$ 561	\$ 20,581	\$ 323,292	\$ -	\$ -	\$ 528	\$ 500	\$ 1,028	\$ 5,055
President's Office	2 \$ 136,177	\$ 72	\$ 20	\$ 9,934	\$ 146,203	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PSCC</b>	<b>\$ 424,459</b>	<b>\$ 13,940</b>	<b>\$ 581</b>	<b>\$ 30,515</b>	<b>\$ 469,495</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 528</b>	<b>\$ 500</b>	<b>\$ 1,028</b>	<b>\$ 5,055</b>



**Tennessee Board of Regents**  
**Summary of Expenses for the Presidents and Chancellor (Unaudited, except as noted)**  
**For the Period of July 1, 2018 through June 30, 2019**

	Positions	Institution				Foundation /Affiliated Entities					External Sources	
		Salary and Benefits (includes allowances)	Travel	Business Meals and Hospitality	Other	Total	Salary and Benefits (includes allowances)	Travel	Business Meals and Hospitality	Other	Total	Total
President		\$ 252,199	\$ 14,757	\$ 3,733	\$ -	\$ 270,689	\$ -	\$ -	\$ 5,350	\$ 500	\$ 5,850	\$ -
President's Office	0	\$ -	\$ 198	\$ -	\$ 1,838	\$ 2,036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>*RSCC</b>		<b>\$ 252,199</b>	<b>\$ 14,955</b>	<b>\$ 3,733</b>	<b>\$ 1,838</b>	<b>\$ 272,725</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,350</b>	<b>\$ 500</b>	<b>\$ 5,850</b>	<b>\$ -</b>
President		\$ 279,869	\$ 9,541	\$ 5,327	\$ 10,983	\$ 305,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 847
President's Office	4	\$ 262,974	\$ 7,714	\$ 3,156	\$ 3,381	\$ 277,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>STCC</b>		<b>\$ 542,843</b>	<b>\$ 17,255</b>	<b>\$ 8,483</b>	<b>\$ 14,364</b>	<b>\$ 582,945</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 847</b>
President		\$ 290,109	\$ 8,996	\$ 3,864	\$ 19,571	\$ 322,540	\$ -	\$ 1,748	\$ 1,390	\$ 945	\$ 4,083	\$ -
President's Office	1	\$ 71,634	\$ -	\$ -	\$ 657	\$ 72,291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>VSCC</b>		<b>\$ 361,743</b>	<b>\$ 8,996</b>	<b>\$ 3,864</b>	<b>\$ 20,228</b>	<b>\$ 394,831</b>	<b>\$ -</b>	<b>\$ 1,748</b>	<b>\$ 1,390</b>	<b>\$ 945</b>	<b>\$ 4,083</b>	<b>\$ -</b>
President		\$ 237,599	\$ 11,572	\$ 2,535	\$ -	\$ 251,706	\$ -	\$ -	\$ 7,494	\$ 2,500	\$ 9,994	\$ 2,159
President's Office	2	\$ 162,301	\$ -	\$ -	\$ 4,182	\$ 166,483	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>*WSCC</b>		<b>\$ 399,900</b>	<b>\$ 11,572</b>	<b>\$ 2,535</b>	<b>\$ 4,182</b>	<b>\$ 418,189</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,494</b>	<b>\$ 2,500</b>	<b>\$ 9,994</b>	<b>\$ 2,159</b>
Chancellor		\$ 464,691	\$ 10,877	\$ 10,243	\$ 22,262	\$ 508,073	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chancellor's Office	6	\$ 922,521	\$ 9,108	\$ -	\$ 28,969	\$ 960,598	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TBR</b>		<b>\$ 1,387,212</b>	<b>\$ 19,985</b>	<b>\$ 10,243</b>	<b>\$ 51,231</b>	<b>\$ 1,468,671</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>		<b>\$ 6,232,841</b>	<b>\$ 174,664</b>	<b>\$ 97,706</b>	<b>\$ 284,849</b>	<b>\$ 6,790,060</b>	<b>\$ -</b>	<b>\$ 3,005</b>	<b>\$ 48,490</b>	<b>\$ 12,642</b>	<b>\$ 64,137</b>	<b>\$ 26,168</b>

\* Audited expenses.

**Tennessee Board of Regents**

**Audit Committee**

**November 19, 2019**

*Audited*



# DYERSBURG STATE

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# COMMUNITY COLLEGE

## **Audit of President's Expense**

**For the Fiscal Year July 1, 2018 – June 30, 2019**

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Audit Conducted by

Jackson State Community College

Office of Internal Audit

09/30/19

Audit Committee  
Tennessee Board of Regents  
1 Bridgestone Park, Third Floor  
Nashville, Tennessee 37214

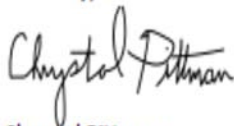
Dear Audit Committee:

Enclosed is the internal audit report of the expenses of the Office of the President for Dyersburg State Community College for the fiscal year July 1, 2018 to June 30, 2019, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of or for the benefit of the president regardless of the funding source.

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

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

Sincerely,



Crystal Pittman  
Interim Director of Internal Audit  
Jackson State Community College

CC: Dr. Karen A. Bowyer, President  
Dr. Charlene White, Vice President for Finance  
Sandra Pruett, Director of Internal Audit  
Mike Batson, Chief Audit Executive, TBR  
Angie Brown, Internal Auditor, JSCC

**Dyersburg State Community College  
Audit of President’s Expenses  
For the Fiscal Year July 1, 2018 – June 30, 2019**

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**Dyersburg State Community College**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2018 – June 30, 2019**

<b>President</b>	Dr. Karen Bowyer	<b>Internal Auditor</b>	Chrystal Pittman, Jackson 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, 2018 to June 30, 2019; 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, 2019:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: right;">Institutional</th> <th style="text-align: right;">Foundation</th> <th style="text-align: right;">External</th> <th style="text-align: right;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5">President:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$228,353</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$228,353</td> </tr> <tr> <td>Bonus Payments</td> <td style="text-align: right;">\$455</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$455</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$4,000</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,000</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Other Allowances</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Salary, Benefits &amp; Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$232,808</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$232,808</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$11,280</td> <td style="text-align: right;">\$1,157</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$12,437</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$10,716</td> <td style="text-align: right;">\$264</td> <td style="text-align: right;">\$2,839</td> <td style="text-align: right;">\$13,819</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$9,166</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$10,114</td> <td style="text-align: right;">\$19,280</td> </tr> <tr> <td colspan="5">President's Office:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$87,448</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$87,448</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Business Meals and Hospitality</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$2,129</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$2,129</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$353,546</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$1,422</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$12,953</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$367,920</td> </tr> </tbody> </table> <p><b>Additional Disclosures:</b></p> <p><b>Bonus Payments:</b> During the period, the President received a discretionary/incentive bonus payment of \$455.</p> <p><b>Discretionary Allowance</b> – The President was provided a discretionary spending allowance. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income.</p>						Institutional	Foundation	External	Total	President:					Salary and Benefits	\$228,353	\$00	\$00	\$228,353	Bonus Payments	\$455	\$00	\$00	\$455	Discretionary Allowance	\$4,000	\$00	\$00	\$4,000	Housing Allowance	\$00	\$00	\$00	\$00	Vehicle Allowance	\$00	\$00	\$00	\$00	Other Allowances	\$00	\$00	\$00	\$00	Salary, Benefits & Other Payments	\$232,808	\$00	\$00	\$232,808	Travel (Schedule A)	\$11,280	\$1,157	\$00	\$12,437	Business Meals and Hospitality (Schedule B)	\$10,716	\$264	\$2,839	\$13,819	Other Expenses (Schedule C)	\$9,166	\$00	\$10,114	\$19,280	President's Office:					Salary and Benefits	\$87,448	\$00	\$00	\$87,448	Travel	\$00	\$00	\$00	\$00	Business Meals and Hospitality	\$00	\$00	\$00	\$00	Other Expenses	\$2,129	\$00	\$00	\$2,129	Total Expenses	\$353,546	\$1,422	\$12,953	\$367,920
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	<p><b>Vehicle Allowance</b> - 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 \$880.71 (Organization Code 304120) for the period.</p> <p><b>Housing Allowance</b> – The President was provided the use of a residence for the fiscal year ended June 30, 2019. Operating costs are not allocated to the president's account for the use of the home and were not included in the scope of this review.</p> <p><b>TBR Meeting Expenses</b> – Dyersburg State Community College hosted the Tennessee Board of Regents quarterly meeting in September 2018. Expenses for the meeting, totaling \$17,126, were paid primarily from private donations; however some expenses were paid from institutional accounts outside of the president's account.</p>		
<b>Observations</b>	<p>Additional expenses incurred by, at the direction of, or for the benefit of the president, were disclosed during the audit. The additional expenses totaled \$5,961 and are included in Exhibit's A, B and C below. Travel expenses (Exhibit A) increased by \$1,157. Business Meals and Hospitality expenses (Exhibit B) increased by \$4,404 and Other Expenses (Exhibit C) increased by \$400. Additional expenses disclosed were charged to accounts outside of the president's organizational code. There were also meals omitted that were charged to the foundation.</p> <p>During the audit process, the preparer of the expense schedules noted the college will conduct additional procedures to capture all required disclosures. Those additional procedures include:</p> <ul style="list-style-type: none"> <li>• A quarterly review of a Banner report showing all checks paid to the President.</li> <li>• A quarterly review of the President's calendar to ensure all business meals and hospitality events have been identified.</li> </ul> <p><i>Recommendation:</i> Management should ensure that all expenses incurred by, at the direction of, or for the benefit of the president are disclosed in the report.</p>		
<b>Questioned Costs</b>	None	<b>Recoveries</b>	N/A
<b>Conclusion</b>	<p>The objectives of the audit of the expenses of the Office of the President for Dyersburg State Community College for the fiscal year July 1, 2018 through June 30, 2019 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 omitted disclosures to the schedules.</p> <p>The supplemental schedules included with this report fairly represent the expenses of the president's office.</p>		
<b>Restriction on Use of Report</b>	<p><i>This report is intended solely for the internal use of the Tennessee Board of Regents and Dyersburg State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit, Dyersburg State Community College, Office of Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public record.</i></p>		

**Dyersburg State Community College**  
**Summary of the President's Expenses**  
**For the Period July 1, 2018 to June 30, 2019**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 228,353	\$ -	\$ -	\$ -	\$ -	\$ 228,353
Bonus Payments		\$ 455	-	-	-	-	455
Discretionary Allowance		\$ 4,000	-	-	-	-	4,000
Housing Allowance		\$ -	-	-	-	-	-
Vehicle Allowance		\$ -	-	-	-	-	-
Other Allowances		\$ -	-	-	-	-	-
<b>Salary, Benefits &amp; Other Payments</b>		<u>\$ 232,808</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>232,808</u>
Travel	A	\$ 7,682	-	3,597	1,157	-	12,437
Business Meals and Hospitality	B	\$ 3,863	-	6,853	264	2,839	13,819
Other Expenses	C	\$ 6,336	-	2,830	-	10,114	19,280
<b>Total Expenses for the President</b>		<u>\$ 250,689</u>	<u>-</u>	<u>13,280</u>	<u>1,422</u>	<u>12,953</u>	<u>278,344</u>
<b>President's Office:</b>							
Salary and Benefits (1 FTE)		\$ 87,448	-	-	-	-	87,448
Travel		-	-	-	-	-	-
Business Meals and Hospitality		\$ -	-	-	-	-	-
Other Expenses		\$ 2,129	-	-	-	-	2,129
		<u>\$ 89,577</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>89,577</u>
<b>Total Expenses</b>		<u>\$ 340,266</u>	<u>\$ -</u>	<u>\$ 13,280</u>	<u>\$ 1,422</u>	<u>\$ 12,953</u>	<u>\$ 367,920</u>

**Additional Disclosures:**

**Bonus Payments-** During the period, the President received a discretionary/incentive bonus payment of \$455.

**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.

**Vehicle Allowance** - 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 \$880.71 (Organization Code 304120) for the period.

**Housing Allowance** – The President was provided the use of a residence for the fiscal year ended June 30, 2019. Operating costs are not allocated to the president's account for the use of the home and were not included in the scope of this review.

**TBR Meeting Expenses** – Dyersburg State Community College hosted the Tennessee Board of Regents quarterly meeting in September 2018. Expenses for the meeting, totaling \$17,126, were paid primarily from private donations, however some expenses were paid from institutional accounts outside of the president's account.

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



Dyersburg State Community College  
 Schedule A - Travel Expenses for the President  
 For the Period July 1, 2018 to June 30, 2019

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			
8/6/18	8/7/18	8/10/18	Nashville, TN	TBR President's Meeting	-	194	89	-	282	-	-	-	-	282	100100.73100
8/6/18	8/7/18	8/10/18	Nashville, TN	2018 SACSCOC Annual	-	-	-	560	-	-	560	-	-	560	200200.73200
9/27/18	9/27/18	9/27/19	Dyersburg, TN	TBR Board Meeting set-up	13	-	-	-	-	-	13	-	-	13	100180.73300
9/27/18	9/27/18	9/27/19	Newbern, TN TCAT	TBR Board Meetings tour	11	-	-	-	-	-	11	-	-	11	100180.73500
9/27/18	9/27/18	10/1/18	Dyersburg, TN	Motorcoach for TBR Board Meeting	1,520	-	-	-	-	-	1,520	-	-	1,520	100180.73500
10/24/18	10/24/18	11/13/18	Dyersburg, TN	Dyer Co. Leadership Ag Day	53	-	-	-	53	-	-	-	-	53	100120.73100
10/31/18	11/1/18	11/5/18	Nashville, TN	Governor's Conference (M.Fisher)	161	177	-	-	337	-	-	-	-	337	100120.73100
11/14/18	11/15/18	11/16/18	Nashville, TN	TBR President's Retreat	-	198	-	-	198	-	-	-	-	198	100100.73100
12/4/18	12/4/18	1/7/19	Dyersburg, TN	Leadership - Factories	8	-	-	-	8	-	-	-	-	8	100120-73500
12/8/18	12/11/18	12/13/18	New Orleans, LA	SACSCOC Annual Meeting	583	662	249	-	-	-	1,493	-	-	1,493	200200-73200
1/8/19	1/8/19	1/8/19	Dyersburg, TN	Leadership-Education Day	3	-	-	-	3	-	-	-	-	3	100120-73500
2/5/19	2/6/19	2/6/19	Nashville, TN	Leadership Dyer Co	188	-	-	-	188	-	-	-	-	188	100120-73500
2/20/19	2/20/19	2/20/19	Dyersburg, TN	Economic Development	11	-	-	-	11	-	-	-	-	11	100120-73500
3/5/19	3/5/19	3/5/19	Newbern, TN	County Education Day at Dyer Co House School & TCAT Newbern	13	-	-	-	13	-	-	-	-	13	100120-73500
3/12/19	3/13/19	2/25/19	Nashville, TN	TN College Association 2019	-	-	-	125	125	-	-	-	-	125	100100-73100
3/19/19	3/21/19	3/27/19	Nashville, TN	SOARS Award Gala	-	533	-	1,240	1,773	-	-	-	-	1,773	100100-73100
3/25/19	3/25/19	3/28/19	Nashville, TN	West TN Economic Dev	-	-	-	20	20	-	-	-	-	20	100100-73100
4/4/19	4/4/19	4/4/19	Dyersburg, TN	West Star Leadership	18	-	-	-	18	-	-	-	-	18	100120-73100
4/13/19	4/16/19	4/25/19	Orlando, FL	(AACC) Am Asso of Community Colleges	315	840	231	1,084	2,470	-	-	-	-	2,470	100100.73100
5/6/19	5/7/19	5/23/19	Nashville, TN	President's Meeting at TBR & Evaluation	-	204	92	-	296	-	-	-	-	296	100100-73100
5/8/19	5/8/19	5/8/19	Martin, TN	Skyhawk Regional Retention Summit	-	-	-	50	50	-	-	-	-	50	100100-73100
5/28/19	5/28/19	5/28/19	Dyersburg, TN	Leadership Dyer Co	2	-	-	-	2	-	-	-	-	2	100120-73100
6/3/19	6/4/19	6/6/19	Memphis, TN	Administrative Asst Conference	71	133	83	221	508	-	-	-	-	508	100100-73100
6/8/19	6/10/19	6/12/19	Washington, DC	Advocates in Action-American Asso of Community Colleges Registration	540	-	76	467	1,083	-	-	-	-	1,083	100100-73200
6/18/18	6/21/18	7/11/18	Cleveland, OH	Achieving the Dream Conference	342	626	190	-	-	-	1,157	-	-	1,157	400200-73200
6/19/19	6/21/19	6/26/19	Gallatin, TN	TBR Board Meeting at Vol State	-	202	41	-	243	-	-	-	-	243	100100-73100
<b>Total Travel Expenses for the President</b>					<b>\$ 3,852</b>	<b>\$ 3,769</b>	<b>\$ 1,049</b>	<b>\$ 3,767</b>	<b>\$ 7,682</b>	<b>\$ -</b>	<b>\$ 3,597</b>	<b>\$ 1,157</b>	<b>\$ -</b>	<b>\$ 12,437</b>	

**Dyersburg State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2018 to June 30, 2019**

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					
7/10/18	7/10/18	Walmart (water)	President's Misc. Meetings	8	-	-	-	-	8	24	\$ 0.33	100120-74509
7/17/18	7/19/18	Dr. Karen Bowyer	Fundraising Meeting	65	-	-	-	-	65	7	\$ 9.29	100120-74509
7/18/18	7/18/18	Lupo's	Fundraising Consultant Dinner meeting	-	-	-	83	0	83	3	\$ 27.64	750100.74980
7/19/18	7/19/18	Bus Stop	Fundraising Consultant Lunch meeting	-	-	-	29	0	29	3	\$ 9.61	750100.74980
7/19/18	7/19/18	Erwins	Fundraising Consultant Dinner meeting	-	-	-	124	0	124	5	\$ 24.84	750100.74980
7/20/18	7/20/18	Pig - N- Out	Fundraising Consultant Lunch meeting	-	-	-	28	0	28	3	\$ 9.45	750100.74980
7/26/18	8/1/18	Discovery Park of America	President's Staff Retreat	144	-	-	-	-	144	10	\$ 14.40	100120-74509
7/26/18	7/1/18	Healing Horses, Inc.	Farm to Table Dinner	50	-	-	-	-	50	1	\$ 50.00	100120-74980
7/31/18	7/31/18	Subway	TBR Planning Meeting	31	-	-	-	-	31	6	\$ 5.21	100120-74509
8/1/18	8/1/18	Wendy's Restaurant	TBR Planning Meeting	28	-	-	-	-	28	4	\$ 6.99	100120-74509
8/10/18	8/20/18	A-Mays-Zing Catering	Lunch for master advisors	-	-	96	0	0	96	8	\$ 12.00	200160-74980
				-	-	-	0	0				
8/17/18	8/18/18	Wendy's	Working Lunch - Promotion and Communication Session (wendys)	-	-	116	-	-	116	17	\$ 6.82	200160-74980
8/21/18	8/21/18	Wendy's Restaurant	Fundraising Meeting	35	-	-	-	-	35	5	\$ 7.00	100120-74509
9/5/18	9/5/18	Wendy's Restaurant	Faculty Assembly Executive Committee Meeting	41	-	-	-	-	41	6	\$ 6.82	100120-74509
9/6/18	9/6/18	Humboldt Chamber of Commerce	2018 Membership Banquet	35	-	-	-	-	35	1	\$ 35.00	100100-74980
9/10/18	9/10/18	Walmart	Nursing Ribbon Cutting	24	-	-	-	-	24	200	\$ 0.12	100120-74509
9/11/18	9/11/18	Wendy's Restaurant	TBR Legal working lunch	28	-	-	-	-	28	3	\$ 9.25	100120-74509
9/18/18	9/18/18	Burks Beverage	TBR Board Meeting	-	-	-	-	90	90	85	\$ 1.06	Covered by Donations
9/21/18	9/21/18	Chick-fil-A	TBR Board Meeting	-	-	-	-	252	252	85	\$ 2.96	Covered by Donations
9/25/18	9/25/18	Walmart	TBR Board Meeting	-	-	-	-	10	10	85	\$ 0.12	Covered by Donations
9/25/18	9/25/18	Walmart	TBR Board Meeting	-	-	-	-	29	29	85	\$ 0.34	Covered by Donations
9/26/18	9/26/18	Walmart	TBR Board Meeting	-	-	-	-	77	77	85	\$ 0.91	Covered by Donations
9/27/18	10/2/18	Another Thyme	TBR Board Meeting	-	-	1,980	-	-	1,980	132	\$ 15.00	100180-74509
9/27/18	10/2/18	Lupo's	TBR Board Meeting	-	-	-	-	1,628	1,628	105	\$ 15.50	Covered by Donations
9/27/18	9/27/18	Kroger	TBR Board Meeting	-	-	-	-	161	161	85	\$ 1.89	Covered by Donations
9/28/18	9/28/18	Chick-fil-A	TBR Board Meeting	-	-	566	-	-	566	85	\$ 6.66	100180-74509
9/28/18	9/28/18	Walmart	TBR Board Meeting	-	-	-	-	179	179	85	\$ 2.11	Covered by Donations
9/28/18	9/28/18	Richard Donner	TBR Board Meeting	-	-	-	-	413	413	132	\$ 3.13	Covered by Donations
10/12/18	10/12/18	Chick-fil-A	Lunch Meeting	30	-	-	-	-	30	4	\$ 7.39	100120-74509
10/16/18	10/1/18	Greater Gibson Co Area of Chamber of Commerce	Annual Membership Banquet	30	-	-	-	-	30	1	\$ 30.00	100100-74980
10/25/18	10/25/18	Chick-fil-A	Viticulture Advisory Committee Meeting	81	-	-	-	-	81	11	\$ 7.39	100130-74509
10/29/18	10/29/18	Wendy's Restaurant	Promotion & Tenure Luncheon	56	-	-	-	-	56	8	\$ 6.99	100120-74509
10/31/18	10/31/18	Chick-fil-A	Faculty Assembly Executive Committee Meeting	30	-	-	-	-	30	4	\$ 7.39	100120-74509
10/31/18	11/7/18	Felecia M. Smith	TnCIS Staff Luncheon	105	-	-	-	-	105	7	\$ 15.00	100130-74509

**Dyersburg State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2018 to June 30, 2019**

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					
11/8/18	11/14/18	Dr. Karen Bowyer	Lunch- Achieve the Dream	-	-	32	0	0	32	3	\$ 10.59	400200-74509
			Lunch at President's Home with	-	-		0	0				
11/13/18	11/15/18	Another Thyme	Brock Band and others			450			450	30	\$ 15.00	400100-74980
11/16/18	11/19/18	The Willow Tree	Legislative Luncheon	525	-	-	-	-	525	42	\$ 12.50	100130-74509
12/5/18	12/5/18	Wendy's Restaurant	Working Lunch for President & VP for the College	14	-	-	-	-	14	2	\$ 6.99	100120-74509
12/16/18	12/18/18	Another Thyme	Christmas Open House	1,000	-	-	-	-	1,000	100	\$ 10.00	100100-74509
			Reimburse for Lunch - Spring Update -TBR SERS 1st Year Exp	-	-	57			57	4	\$ 14.16	720060-74509
1/4/19	1/4/19	Lupo's	Spring Update	-	-	51	0	0	51	4	\$ 12.78	720060-74509
1/8/19	1/8/19	Dyersburg/Dyer Co Chamber of Commerce	Award Banquet and table sponsorship	200	-	-	-	-	200	1	\$ 200.00	100100-74509
1/8/19	1/14/19	Dyersburg/Dyer Count Chamber of Commerce	2019 Board of Directors Annual Lunch Fee	-	-		0	0	145	1	\$ 145.00	730160-74480
1/11/19	1/11/19	Lupo's	Lunch with donors	43	-	-	-	-	43	3	\$ 14.33	100120-74509
1/15/19	1/15/19	Wendy's	Tipton County Annual Fund Committee Lunch	-	-	43			43	6	\$ 7.09	400100.74980
1/17/19	Various	Ticket Sales	MLK Luncheon	(1,030)	-	-	-	-	(1,030)	103	\$ (10.00)	100130-74509
1/17/19	1/18/19	The Bridge/Events & More	MLK Luncheon	1,040	-	-	-	-	1,040	104	\$ 10.00	100130-74509
1/31/19	1/31/19	Kroger	Achieve the Dream Lunch	7	-	-	-	-	7	9	\$ 0.74	100100-74509
1/31/19	1/31/19	Felecia M. Smith	Achieve the Dream Lunch	88	-	-	-	-	88	8	\$ 11.00	100120-74509
2/2/19	1/14/19	Dyersburg/Dyer Count Chamber of Commerce	Dyer County Annual Chairman's event. Ticket	-	-		0	0	145	1	\$ 145.00	730160.74480
2/5/19	2/5/19	Walmart	tnAchieves Mentor Breakfast	15	-	-	-	-	15	26	\$ 0.59	100130-74509
2/6/19	2/6/19	Wendy's Restaurant	Faculty Assembly Executive Committee Meeting	43	-	-	-	-	43	6	\$ 7.19	100120-74509
2/7/19	2/7/19	Wendy's Restaurant	DSCC Staff & Alumni 50th Anniversary event	86	-	-	-	-	86	12	\$ 7.19	100130-74509
2/14/19	2/19/19	Lupo's	Lunch meeting with donor	33	-	-	-	-	33	2	\$ 16.60	100100-74509
2/19/19	2/28/19	A-Mays-Zing Catering	Dyer County Annual Fund Lunch	-	-	72			72	6	\$ 12.00	400100.74509
2/22/19	2/22/19	Wendy's Restaurant	Tour of new nursing labs	79	-	-	-	-	79	11	\$ 7.19	100120-74509
2/27/19	2/27/19	Wendy's Restaurant	Faculty Executive Committee	22	-	-	-	-	22	3	\$ 7.19	100120-74509
3/15/19	3/15/19	FoodRite	Gibson County Donar Scholar Lunch	-	-	383		0	383	20	\$ 19.17	730170.74509
3/15/19	8/7/19	DSCC	Gibson County Donar Scholar Lunch	-	-	(383)	0	0	(383)	20	\$ (19.17)	Donation
3/22/19	4/1/19	Wells Kitchen	Tipton County Scholar luncheon	-	-	1013	0	0	1,013	95	\$ 10.66	730190.74509
3/22/19	4/8/19	DSCC	Tipton County Scholar luncheon	-	-	(1,013)			(1,013)	95	\$ (10.66)	Donation
3/29/19	3/29/19	Wendy's Restaurant	DSCC Administrative Council Members and THEC visitors	273	-	-	-	-	273	38	\$ 7.19	100120-74509
4/3/19	4/3/19	Wendy's Restaurant	Faculty Assembly Executive Committee Meeting	43	-	-	-	-	43	6	\$ 7.19	100120-74509
4/3/19	4/3/19	Kroger & Walmart	CMT Empowering Education Tour	320	-	-	-	-	320	400	\$ 0.80	100130-74509
4/4/19	4/8/19	Milan Chamber of Commerce	Chamber of Commerce Gala Event	40	-	-	-	-	40	1	\$ 40.00	100100-74509
4/8/19	4/8/19	Walmart	TMTA Math Contest	57	-	-	-	-	57	177	\$ 0.32	100120-74509
4/9/19	4/15/19	Ross United Methodist Church	Teacher's Luncheon	20	-	-	-	-	20	2	\$ 10.00	100120-74509
4/11/19	4/16/19	Another Thyme	Donor Scholar lunch	-	-	1850	0	0	1,850	185	\$ 10.00	400100.74509

**Dyersburg State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2018 to June 30, 2019**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
4/12/19	4/12/19	Kroger	50th Anniversary Reception	-	-	60	0	0	60	127	\$ 0.47	100150-74509
4/25/19	4/29/19	Dr. Karen Bowyer	Dinner for potential VP Candidate	-	-	72	-	-	72	2	\$ 35.91	303180-74509
4/29/19	4/29/19	Community Resource Development	CRD Awards & Schl Banquet	50	-	-	-	-	50	2	\$ 25.00	100100-74509
4/29/19	4/29/19	Covington-Tipton Co Chamber of Commerce	Chamber Gala	30	-	-	-	-	30	1	\$ 30.00	100100-74980
5/1/19	5/7/19	Dr. Karen Bowyer	Dinner for potential VP Candidate	-	-	73	-	-	73	2	\$ 36.33	303180-74509
5/4/19	5/7/19	Dr. Karen Bowyer	Lunch with Regent Dr. Prescott	20	-	-	-	-	20	2	\$ 9.75	100120-74509
6/11/19	6/18/19	Another Tyme	annual Fund dinner	-	-	1024	0	0	1,024	64	\$ 16.00	400100-74509
6/16/19	6/17/19	Dr. Karen Bowyer	Dinner for potential VP Candidate	-	-	22	-	-	22	2	\$ 11.18	303180-74509
6/18/19	6/18/19	Dr. Karen Bowyer	Meeting with Softball Coach	25	-	-	-	-	25	2	\$ 12.41	100120-74509
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 3,863</b>	<b>\$ -</b>	<b>\$ 6,853</b>	<b>\$ 264</b>	<b>\$ 2,839</b>	<b>\$ 13,819</b>			

**Dyersburg State Community College**  
**Schedule C - Other Expenses for the President**  
**For the Period July 1, 2018 to June 30, 2019**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/10/18	Southern Association of Colleges	SACAD 18-19 membership dues	150	-	-	-	-	150	100100-74480
7/11/18	Chronicle of Higher Education	Chronicle of Higher Education subscription	98	-	-	-	-	98	100100-74480
7/17/18	Verizon Wireless	Bowyer cell/tablet charges	163	-	-	-	-	163	100100-74211
7/18/18	Karen Bowyer	Reimburse CableOne house phone	32	-	-	-	-	32	100100-74210
7/24/18	Fuelman	fuel President car			19			19	304120-75210
7/24/18	Walmart	Supplies for TBR Board Meeting					170	170	Covered by Donations
7/31/18	Mount Vernon	Table covers for TBR Board Meeting					343	343	Covered by Donations
8/1/18	Discovery Park of America	Guided Tour & room rental for President's staff retreat	125					125	100120.74980
8/1/18	Fuelman	fuel President car			19			19	304120-75210
8/2/18	efavormart	Table covers for TBR Board Meeting					145	145	Covered by Donations
8/8/18	Fuelman	fuel President car			23			23	304120-75210
8/9/18	Karen Bowyer	Reimburse CableOne house phone	32	-	-	-	-	32	100100-74210
8/10/18	Sticky Business	Embossed foil seals for TBR Board Meeting					294	294	Covered by Donations
8/15/18	Verizon Wireless	Bowyer cell/tablet charges	141	-	-	-	-	141	100100-74211
8/15/18	Staples	Supplies for TBR Board Meeting					105	105	Covered by Donations
8/16/18	Dr. Karen Bowyer	fuel President car			37			37	304120-75210
8/20/18	Am Paper & Twine Co	Supplies for TBR Board Meeting					115	115	Covered by Donations
8/28/18	CDWG	TV Monitors for TBR Board Meeting					2,059	2,059	Covered by Donations
8/30/18	Party Innovations	Supplies for TBR Board Meeting					292	292	Covered by Donations
8/31/18	Stanfields	Maint of Grounds for TBR Board Meeting					476	476	Covered by Donations
9/5/18	Dr. Karen Bowyer	fuel President car			31			31	304120-75210
9/5/18	Stanfields	Maint of Grounds for TBR Board Meeting					383	383	Covered by Donations
9/5/18	Quick Candles	Candles for TBR Board Meeting					369	369	Covered by Donations
9/5/18	efavormart	Supplies for TBR Board Meeting					66	66	Covered by Donations
9/7/18	Lowe's	Maint of Grounds for TBR Board Meeting					260	260	Covered by Donations

**Dyersburg State Community College  
Schedule C - Other Expenses for the President  
For the Period July 1, 2018 to June 30, 2019**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
9/8/18	Williamson Outdoor	Maint of Grounds for TBR Board Meeting					480	480	Covered by Donations
9/10/18	Lowe's	Washing Machine for President's residence			499			499	304190-74502
9/11/18	Sez Sew	Coasters for TBR Board Meeting					994	994	Covered by Donations
9/14/18	Staples	Supplies for TBR Board Meeting					169	169	Covered by Donations
9/14/18	Golf Tournament Donations	Funds Received from Donors for Golf Tournament Winners			(1,200)			(1,200)	740170-74980
9/14/18	Karen Bowyer	To pay 2018 Golf Tournament Winners & Reimbursement			1200			1,200	740170-74980
9/17/18	Verizon Wireless	Bowyer cell/tablet charges tax credit	142	-	-	-	-	142	100100-74211
9/17/18	SuckerPunch Signs	Signs for TBR Board Meeting					240	240	Covered by Donations
9/17/18	SuckerPunch Signs	Signs for TBR Board Meeting					542	542	Covered by Donations
9/18/18	Walmart	Supplies for TBR Board Meeting					60	60	Covered by Donations
9/19/18	American Association of Community Colleges	AACC annual membership dues	2,006	-	-	-	-	2,006	100100-74480
9/20/18	Lowes	Maint of Grounds for TBR Board Meeting					136	136	Covered by Donations
9/21/18	Print shop	Printing for TBR Board Meeting					25	25	Covered by Donations
9/25/18	C.White	Supplies for TBR Board Meeting					101	101	Covered by Donations
9/25/18	Follett	Books for TBR Board Meeting					95	95	Covered by Donations
9/27/18	Staples	Supplies for TBR Board Meeting			24			24	100180-74500
9/27/18	SuckerPunch Signs	Signs for TBR Board Meeting					425	425	Covered by Donations
9/27/18	Andrea Stephenson	Entertainment for TBR Board Meeting					500	500	Covered by Donations
9/27/18	Angie Covey	Server for TBR Board Meeting					200	200	Covered by Donations
9/28/18	Fuelman	fuel/wash President car			35			35	304120-75210
9/28/18	Laundry Basket	Table covers for TBR Board Meeting					75	75	Covered by Donations
10/1/18	Stanfields	Maint of Grounds for TBR Board Meeting					312	312	Covered by Donations

**Dyersburg State Community College**  
**Schedule C - Other Expenses for the President**  
**For the Period July 1, 2018 to June 30, 2019**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
10/1/18	Clayton Hayes Photography	Photos for TBR Board Meeting					300	300	Covered by Donations
10/2/18	Clayton Hayes Photography	Photos for TBR Board Meeting					200	200	Covered by Donations
10/3/18	Fuelman	fuel President car			30			30	304120-75210
10/5/18	Print shop	Printing for TBR Board Meeting					183	183	Covered by Donations
10/9/18	Karen Bowyer	Reimburse CableOne house phone	32					32	100100-74210
10/17/18	Karen Bowyer	Reimburse CableOne house phone	32					32	100100-74210
10/17/18	Verizon Wireless	Bowyer cell/tablet charges	246					246	100100-74211
10/17/18	M.Lee Smith Publishers	Subscription to The TN Journal	397					397	100100-74480
10/17/18	Fuelman	fuel President car			47			47	304120-75210
10/25/18	Fuelman	fuel President car			29			29	304120-75210
11/6/18	Fuelman	fuel President car			28			28	304120-75210
11/8/18	Karen Bowyer	Reimburse CableOne house phone	32					32	100100-74210
11/15/18	Verizon Wireless	Bowyer cell/tablet charges	142					142	100100-74211
11/16/18	FedEx	Freight charges to Annex School	9					9	100100-74210
11/28/18	Fuelman	fuel President car			43			43	304120-75210
12/6/18	Higher Education Publications, Inc.	2019 Higher Education Directory	75					75	100100-74480
12/6/18	Dr. Karen Bowyer	fuel President car			29			29	304120-75210
12/11/18	Karen Bowyer	Reimburse CableOne house phone	32					32	100100-74210
12/13/18	Fuelman	fuel President car			17			17	304120-75210
12/17/18	Verizon Wireless	Bowyer cell/tablet charges	177					177	100100-74211
1/2/19	Fuelman	fuel President car			7			7	304120-75210
1/2/19	Facebook	Facebook ad for MLK Luncheon	21					21	100130-74470
1/8/19	Dyersburg/Dyer County Chamber of Commerce	Annual Fees and Dues for President			200			200	730160-74480
1/9/19	Johnstone Supply	Thermostat for President's residence			38			38	304160-74508
1/10/19	Karen Bowyer	Reimburse CableOne house phone	32					32	100100-74210
1/17/19	Verizon Wireless	Bowyer cell/tablet charges	142					142	100100-74211
1/18/19	Fuelman	fuel President car			21			21	304120-75210
1/18/19	Fuelman	fuel President car			43			43	304120-75210
1/22/19	SuckerPunch Signs	Signs for MLK Luncheon	72					72	100130-74470
1/24/19	Forcum Lannom	Landscape timber			10			10	304160-74320

**Dyersburg State Community College**  
**Schedule C - Other Expenses for the President**  
**For the Period July 1, 2018 to June 30, 2019**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
2/7/19	Fuelman	fuel President car			16			16	304120-75210
2/7/19	Chronicle of Philanthropy	Subscription renewal	86					86	100100-74480
2/12/19	Karen Bowyer	Reimburse CableOne house phone	32					32	100100-74210
2/15/19	Verizon Wireless	Bowyer cell/tablet charges	142					142	100100-74211
2/21/19	Fuelman	fuel President car			20			20	304120-75210
2/25/19	Tn College Association	Annual dues	75					75	100100-74480
3/8/19	Fuelman	fuel President car			25			25	304120-75210
3/13/19	Fuelman	fuel President car			24			24	304120-75210
3/13/19	Karen Bowyer	Reimbursement for replacement of frames	19					19	100100-74501
3/14/19	Karen Bowyer	Reimburse for fuel for President's car			17			17	304120-75210
3/14/19	Karen Bowyer	Reimburse CableOne house phone	32					32	100100-74210
3/15/19	Verizon Wireless	Bowyer cell/tablet charges	142					142	100100-74211
3/19/19	Karen Bowyer	Denmark Program-Stipend for host families			200			200	731014-74980
3/21/19	Walmart	Towel Holder, President's residence			17			17	304200-74502
3/22/19	Fuelman	fuel President car			22			22	304120-75210
3/28/19	SuckerPunch Signs	Signs for CMT concert	120					120	100130-74980
4/1/19	Fuelman	fuel President car			40			40	304120-75210
4/4/19	SuckerPunch Signs	24x30 Coroplast sign for CMT Event	150					150	100130-74470
4/8/19	Fuelman	fuel President car			100			100	304120-75210
4/11/19	Facebook	Ads for CMT Tour, Local Celebrities Event & Free Concert	71					71	100130-74470
4/15/19	Karen Bowyer	Reimburse CableOne house phone	32					32	100100-74210
4/16/19	Fuelman	fuel President car			55			55	304120-75210
4/22/19	SuckerPunch Signs	30x36 Sign to Honor Coach	38					38	100100-74490
4/22/19	SuckerPunch Signs	24x30 coroplast sign for Coach Event	25					25	100100-74490
4/23/19	Verizon Wireless	Bowyer cell/tablet charges	142					142	100100-74211
5/3/19	Fuelman	fuel President car			13			13	304120-75210
5/7/19	Dyersburg Trophy	(6) Retirement Plaques	330					330	100130-74490
5/7/19	Dr. Karen Bowyer	fuel President car			19			19	304120-75210
5/10/19	Karen Bowyer	Reimburse CableOne house phone	32					32	100100-74210
5/10/19	Dr. Karen Bowyer	fuel President car			31			31	304120-75210
5/13/19	Fuelman	fuel President car			21			21	304120-75210
5/17/19	Verizon Wireless	Bowyer cell/tablet charges	146					146	100100-74211



**Dyersburg State Community College  
Schedule C - Other Expenses for the President  
For the Period July 1, 2018 to June 30, 2019**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
5/23/19	Dr. Karen Bowyer	fuel President car			21			21	304120-75210
5/24/19	Fuelman	fuel President car			8			8	304120-75210
6/4/19	Dyersburg Trophy	(1) Retirement Plaque	55					55	100130-74490
6/6/19	Fuelman	fuel President car			22			22	304120-75210
6/11/19	Karen Bowyer	Reimburse CableOne house phone	32					32	100100-74210
6/18/19	Verizon Wireless	Bowyer cell/tablet charges	142					142	100100-74211
6/19/19	Greater Gibson Co Chamber of Commerce	Golf Outing Hole Sponsorship	100					100	100130-74470
6/19/19	Fuelman	fuel President car			29			29	304120-75210
6/21/19	Triple T Tire & Alignment	tires & alignment for President car			881			881	304120-74490
6/26/19	Fuelman	fuel President car			21			21	304120-75210
6/30/19	Verizon Wireless	Bowyer cell/tablet charges accrual for last half of June	65					65	100100-74211
<b>Total Other Operating Expenses for the President</b>			<b>\$ 6,336</b>	<b>\$ -</b>	<b>\$ 2,830</b>	<b>\$ -</b>	<b>\$ 10,114</b>	<b>\$ 19,280</b>	

# **Motlow State Community College**

Audit of President's Expenses

Fiscal Year July 1, 2018 – June 30, 2019

October 14, 2019

Audit Committee  
Tennessee Board of Regents  
1 Bridgestone Park, Third Floor  
Nashville, Tennessee 37214

Dear Audit Committee:

Enclosed is the internal audit report of the expenses of the Office of the President for (institution) for the fiscal year July 1, 2018 to June 30, 2019, 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,



Kimberly Clingan  
Director of Internal Audit  
Chattanooga State Community College

CC: Dr. Michael L. Torrence, President  
Ms. Hilda Tunstill, Chief Financial Officer  
Ms. Tammy Wiseman, Director of Internal Audit

**Motlow State Community College**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2018 – June 30, 2019**

<b>President</b>	Dr. Michael L. Torrence	<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, 2018 to June 30, 2019; 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, 2019:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: right;">Institutional</th> <th style="text-align: right;">Foundation</th> <th style="text-align: right;">External</th> <th style="text-align: right;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5">President:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$234,022</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$234,022</td> </tr> <tr> <td>Bonus Payments</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$4,000</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,000</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$10,800</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$10,800</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">\$8,400</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$8,400</td> </tr> <tr> <td>Other Allowances</td> <td style="text-align: right;">\$2,160</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$2,160</td> </tr> <tr> <td>Salary, Benefits &amp; Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$259,382</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$259,382</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$17,132</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$879</td> <td style="text-align: right;">\$18,011</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$31,785</td> <td style="text-align: right;">\$10,364</td> <td style="text-align: right;">\$2,000</td> <td style="text-align: right;">\$44,149</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$32,366</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$32,366</td> </tr> <tr> <td colspan="5">President's Office:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$79,979</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$79,979</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$428</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$428</td> </tr> <tr> <td>Business Meals and Hospitality</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$69</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$69</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$1,663</td> <td style="text-align: right;">\$3,800</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$5,463</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$422,735</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$14,233</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$2,879</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$439,847</td> </tr> </tbody> </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 \$180 per month for wireless and internet connectivity, which were paid as taxable income.  <b>Vehicle Allowance</b> – The President was provided a vehicle allowance of \$700 per month.  <b>External Sources</b> – This report includes the cost of items provided, paid, or reimbursed by external sources for the benefit of the President. In instances when the values of these items are not available, other relevant details are provided on the applicable supplemental schedule.</p>					Institutional	Foundation	External	Total	President:					Salary and Benefits	\$234,022	\$00	\$00	\$234,022	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	\$2,160	\$00	\$00	\$2,160	Salary, Benefits & Other Payments	\$259,382	\$00	\$00	\$259,382	Travel (Schedule A)	\$17,132	\$00	\$879	\$18,011	Business Meals and Hospitality (Schedule B)	\$31,785	\$10,364	\$2,000	\$44,149	Other Expenses (Schedule C)	\$32,366	\$00	\$00	\$32,366	President's Office:					Salary and Benefits	\$79,979	\$00	\$00	\$79,979	Travel	\$428	\$00	\$00	\$428	Business Meals and Hospitality	\$00	\$69	\$00	\$69	Other Expenses	\$1,663	\$3,800	\$00	\$5,463	Total Expenses	\$422,735	\$14,233	\$2,879	\$439,847
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<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 Motlow State Community College for the fiscal year July 1, 2018 through June 30, 2019 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls.</p> <p>The supplemental schedules included with this report fairly represent the expenses of the president's office.</p>		
<b>Restriction on Use of Report</b>	<p><i>This report is intended solely for the internal use of the Tennessee Board of Regents and 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, Motlow State Community College Office of Internal Audit, and handled in accordance with institutional policies; however, this report is a matter of public record.</i></p>		

**Motlow State Community College**  
**Summary of the President's Expenses**  
**For the Period July 1, 2018 to June 30, 2019**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 234,022	\$ -	\$ -	\$ -	\$ -	\$ 234,022
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		2,160	-	-	-	-	2,160
Salary, Benefits & Other Payments		<u>259,382</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>259,382</u>
Travel	A	17,132	-	-	-	879	18,011
Business Meals and Hospitality	B	16,083	8,641	15,702	1,723	2,000	44,149
Other Expenses	C	21,904	-	10,462	-	-	32,366
Total Expenses for the President		<u>314,501</u>	<u>8,641</u>	<u>26,164</u>	<u>1,723</u>	<u>2,879</u>	<u>353,908</u>
President's Office:							
Salary and Benefits (1.10 FTE)		79,979	-	-	-	-	79,979
Travel		428	-	-	-	-	428
Business Meals and Hospitality		-	69	-	-	-	69
Other Expenses		1,663	3,800	-	-	-	5,463
		<u>82,070</u>	<u>3,869</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,939</u>
Total Expenses		<u>\$ 396,571</u>	<u>\$ 12,510</u>	<u>\$ 26,164</u>	<u>\$ 1,723</u>	<u>\$ 2,879</u>	<u>\$ 439,847</u>

**Additional Disclosures:**

**Other Allowances** - The President is provided other spending allowances of \$2,160 for wireless and internet connectivity.

*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, 2018 to June 30, 2019**

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			
Various	Various	9/17/18	Cookeville, TN	Complete Tennessee Leadership Institute	\$ -	\$ -	\$ -	\$ 1,850	\$ 1,850	\$ -	\$ -	\$ -	\$ -	\$ 1,850	11000/73150
7/17/18	7/17/18	8/8/18	Nashville, TN	Meeting regarding education technology and innovation	-	-	-	15	\$ 15	-	-	-	-	15	11002/73100
8/6/18	8/10/18	7/24/18	Pullman, Washington	Institute for Emerging Leadership in On Line Learning (IELOL) Conference	569	-	-	-	\$ 569	-	-	-	-	569	11000/73250
9/4/18	9/7/18	8/17/18	Washington, DC	Achieving the Dream (ATD) Summit	560	637	225	528	\$ 1,949	-	-	-	-	1,949	11000/73200 & 11000/74835
9/4/18	9/7/18	10/3/18	Washington, DC	ATD Summit	-	-	-	44	\$ 44	-	-	-	-	44	11000/73100
9/26/18	9/28/18	10/3/18	Dyersburg, TN	TBR Qtrly Board Meeting	-	209	81	-	\$ 289	-	-	-	-	289	11000/73100
10/1/18	10/2/18	10/8/18	Franklin, TN	TBR Diversity Conference	-	150	62	-	\$ 211	-	-	-	-	211	11000/73100
10/7/18	10/9/18	9/18/18	Milwaukee, WI	Sesquicentennial Anniversary and Diversity Forum - Speaker	127	-	-	-	\$ 127	-	-	-	-	127	11000/73200
10/8/18	10/11/18	9/18/2018 & 10/17/2018	St. Louis, MO	ATD Summit	261	580	153	775	\$ 1,770	-	-	-	-	1,770	11000/73200 & 11000/73250
11/1/18	11/2/18	11/7/18	Nashville, TN	Governor's Conference 2018	-	-	-	329	\$ 329	-	-	-	-	329	11000/73100
11/11/18	11/12/18	11/28/18	Denver, CO	The GlobalMindED Equity Summit	423	207	57	49	\$ 736	-	-	-	-	736	11000/73200
11/12/18	11/16/18	11/28/18	Orlando, FL	Online Learning Consortium (OLC) Conference	79	-	99	-	\$ 178	-	-	-	337	515	11000/73200
11/13/18	11/15/18	11/28/18	Nashville, TN	TBR President's Meeting	-	397	85	-	\$ 481	-	-	-	225	706	11000/73200
12/7/18	12/11/18	12/18/18	New Orleans, LA	SACSCOC Conference	402	802	294	45	\$ 1,543	-	-	-	-	1,543	11000/73250 & 11000/74590
2/6/19	2/8/19	01/07/2019 & 2/8/2019	Washington, DC	OLC Conference	-	-	-	54	\$ 54	-	-	-	317	371	11000/73100
2/18/19	2/22/19	12/31/18	Los Angeles, CA	ATD Conference	451	1,071	263	90	\$ 1,875	-	-	-	-	1,875	11000/73250
3/19/19	3/21/19	3/27/19	Nashville, TN	SOAR Awards	-	533	65	49	\$ 647	-	-	-	-	647	11000/73100
3/27/19	3/28/19	4/24/19	Louisville, KY	University of Louisville Visit	210	-	57	-	\$ 267	-	-	-	-	267	11000/73200
4/4/19	4/5/19	3/20/2019 & 04/17/2019	Orlando, FL	PTK International Conference	416	262	103	241	\$ 1,022	-	-	-	-	1,022	11000/73100 & 11000/74835 & 11000/73200
4/22/19	4/23/19	5/10/19	Jackson, MS	Jackson State Univ and Lobaki - V/R Demonstrations	-	105	65	-	\$ 170	-	-	-	-	170	11000/73200
5/21/19	05/21/201	7/3/19	Hendersonville, TN	TBR Mtg- Vol State	-	110	62	-	\$ 171	-	-	-	-	171	11000/73100
5/21/19	5/22/19	6/19/19	Chattanooga, TN	Volkswagen	-	140	83	-	\$ 222	-	-	-	-	222	11000/73100
6/4/19	6/7/19	6/19/19	Denver, CO	GlobalMindED Conference	655	795	182	96	\$ 1,729	-	-	-	-	1,729	11000/73250
6/12/19	6/12/19	6/19/19	Houston, TX	Apple Training	860	-	-	24	\$ 884	-	-	-	-	884	11000/73200
<b>Total Travel Expenses for the President</b>					<b>\$ 5,013</b>	<b>\$ 5,997</b>	<b>\$ 1,933</b>	<b>\$ 4,189</b>	<b>\$ 17,132</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 879</b>	<b>\$ 18,011</b>	

External Sources - Reimbursed by Online Learning Consortium for President serving on Board of Directors

**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2018 to June 30, 2019**

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					
7/3/18	7/3/18	Motlow Bookstore	Gift for potential donor	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ 34	1	\$ 34.20	11000/74590
7/13/18	7/31/18	Walmart	Hospitality Items for the President's Office	187	-	-	-	-				11002/74590
8/28/18	8/28/18	Kroger	Hospitality Items for the President's Office	25								11002/74590
9/14/18	9/14/18	Fuel So Good	Hospitality items - ATD Team and Diversity Teams	43	-	-	-	-				11002/74590
9/14/18	9/14/18	Starbucks Coffee	Hospitality items - ATD Team and Diversity Teams	27	-	-	-	-				11002/74590
10/2/18	10/2/18	Walmart	Hospitality Items for the President's Office	69								11000/74590
10/2/18	10/2/18	Walmart	Hospitality Items for the President's Office	97								11000/74590
10/2/18	10/2/18	Big Lots	Hospitality Items for the President's Office	27								11000/74590
11/5/18	11/5/18	JD Hardware Store	Hospitality Items for the President's Office	90								11000/74590
11/8/18	11/8/18	Big Lots	Hospitality Items for the President's Office	41								11000/74590
11/27/18	11/27/18	Walmart	Hospitality Items for the President's Office	71								11000/74590
10/31/18	10/31/18	Walmart	Hospitality Items for the President's Office	101								11000/74590
12/10/18	12/10/18	Master of Ceremonies	Hospitality Items for the President's Office	28								11002/74590
1/10/19	1/10/19	Kroger	Hospitality Items for the President's Office	48								11000/74590
3/4/19	3/4/19	Sam's Club	Hospitality Items for the President's Office	31								11000/74590
3/13/19	3/13/19	Kroger	Hospitality Items for the President's Office	52								11000/74590
4/10/19	4/10/19	Walmart	Hospitality Items for the President's Office	<u>63</u>								11000/74590
			<b>Subtotal - Hospitality items</b>						999			11002/74590
7/17/18	9/5/18	Lane Yoder	Donor Luncheon to discuss Smyrna Building Campaign	-	49	-	-	-	49	Unknown 3	\$ 16.33	10000/74590
8/6/18	8/6/18	Motlow Bookstore	Gift for Special Guest	30	-	-	-	-	30	1	\$ 30.40	11002/74590
8/14/18	8/14/18	Blackberry Patch	Luncheon for special guests from East Mississippi Community College	212	-	-	-	-	212	12	\$ 17.70	11002/74490
8/24/18	8/14/18	Amazon	Supplies for Employee and Regent Marcum Appreciation Picnic	51	-	-	-	-				11002/74590
8/24/18	8/22/18	Jack Daniel Visitor Center	Employee and Regent Marcum Appreciation Picnic				14,688					40005/74490
8/24/18	8/22/19	Jack Daniel Visitor Center	Employee and Regent Marcum Appreciation Picnic					1,350				85000/74490
8/24/19	8/22/19	Liquor Locker	Supplies for Employee and Regent Marcum Appreciation Picnic					373				85000/74590



**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2018 to June 30, 2019**

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					
8/24/19	8/22/19	Vicki Collinsworth	Entertainment for Employee and Regent Marcum			100						40005/74490
8/24/18	8/24/18	Dollar Tree	Appreciation Picnic Supplies for Employee and Regent Marcum	10	-	-	-	-				11002/74590
8/24/18	9/5/18	Jack Daniel Visitor Center	Appreciation Picnic Employee and Regent Marcum	-	-	914	-	-				40005/74630
			<b>Subtotal - Supplies for Employee and Regent Marcum Appreciation Picnic</b>						17,486	290	\$ 60.30	
8/23/18	9/17/18	Canteen LC Vending	Fall Convocation Breakfast and Lunch	3,503	-	-	-	1,000				11002/74490
8/24/18	9/5/18	Stager, Inc.	Rental of 2 screens for Fall Convocation	870								11002/74630
8/24/18	9/5/18	The Flower Shoppe	Plants for Fall Convocation	695				-				11002/74630
			<b>Subtotal - Fall Convocation</b>						6,068	300	\$ 20.23	
8/30/18	8/31/18	Emil's	Luncheon for Achieving the Dream (ATD) Coaches and President's Cabinet	82	-	-	-	-	82	8	\$ 10.25	11002/74590
8/31/18	9/5/18	Dr. Michael Torrence	Luncheon with ATD Coaches	49	-	-	-	-	49	3	\$ 16.29	11002/74590
			Lunch with Foundation Trustee and TCAT Murfreesboro	32					32		\$ 10.77	11002/74590
9/11/18	10/3/18	Dr. Michael Torrence	President Lunch with State	16					16	3	\$ 5.33	11002/74590
9/12/18	10/3/18	Dr. Michael Torrence	Representative & TBR Staff							3		
9/13/18	10/3/18	Dr. Michael Torrence	Lunch with Potential Donor	29					29	2	\$ 14.31	11002/74590
9/21/18	9/21/18	Jack Daniel's Hardware Store	Gift for special guest	15	-	-	-	-	15	1	\$ 15.45	11002/74590
9/21/18	9/21/18	Barrel House BBQ	Dinner meeting - College Update	53	-	-	-	-				11002/74590
9/21/18	9/21/18	Miss Mary Bobo's	Dinner meeting - College Update	12								11002/74590
			<b>Subtotal - Dinner Meeting College Update</b>						65	4	16.28	
10/3/18	10/2/18	Food Lion	Fruit for meeting with Danville Comm College	17								11000/74590
10/3/18	10/3/18	Fuel So Good	Breakfast items for meeting with Danville Comm College	44								11000/74590
10/3/18	10/4/18	Miss Mary Bobo's	Lunch items for meeting with Danville Comm College	145								11000/74590
			<b>Subtotal - Danville Comm College Meeting</b>						206	11	\$ 18.71	
10/12/18	10/12/18	Fuel So Good	Breakfast items for meeting with ATD Team Meeting	23					23	9	\$ 2.50	11000/74590

**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2018 to June 30, 2019**

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					
10/15/18	10/24/18	Route 55 BBQ	Catering for High School Counselors Meeting	231					231		\$ 23.06	11002/74490
10/16/18	10/26/18	Canteen LC Vending	Box Lunches for Walter Hill Elementary School	528					528	10	\$ 5.50	11000/74490
10/22/18	10/22/18	JD Hardware Store	Gifts for Special College Guests	23					23	96	\$ 7.80	11000/74590
10/31/18	12/10/18	Canteen LC Vending	Catering for Foundation Executive Board Mtg						122	3	\$ 9.36	10000/74490
11/2/18	11/14/18	Dr. Michael Torrence	Lunch with Interim VP of Academic Affairs and the Dean of Smyrna to discuss academics and new programs at Smyrna	25	122				25	13	\$ 8.33	11000/74590
11/7/18	3/20/19	Lane Yoder	Items for the Holiday Reception			61						10000/74590
11/28/18	3/20/19	Lane Yoder	Items for the Holiday Reception			12						10000/74590
11/26/18	3/20/19	Lane Yoder	Items for the Holiday Reception			68						10000/74590
12/5/18	3/20/19	Lane Yoder	Items for the Holiday Reception			7						10000/74590
12/7/18	12/5/18	Julie Uehlein	Catering for the Holiday Reception for donors and trustees			2,525						10000/74490
12/7/18	10/17/18	Lane Yoder	Items for the Holiday Reception			49						10000/74590
12/7/18	10/17/18	Lane Yoder	Items for the Holiday Reception			65						10000/74590
12/7/18	10/17/18	Lane Yoder	Items for the Holiday Reception			25						10000/74590
12/7/18	10/17/18	Lane Yoder	Items for the Holiday Reception			15						10000/74590
12/7/18	12/12/18	Laura Brown	Reception			305						10000/74590
			<b>Subtotal - Holiday Reception</b>						3,132	150	\$ 20.88	
11/9/19	11/8/18	Waters Edge Chocolate	Gifts for Veterans Luncheon	72								11000/74590
11/9/19	12/12/18	Canteen LC Vending	Veterans Luncheon	194								11000/74490
			<b>Subtotal - Veterans Luncheon</b>						266	15	17.75	
11/7/18	3/20/19	Lane Yoder	Lunch with new Foundation Trustee			35			35	3	\$ 11.64	10000/74590
12/4/18	12/10/18	Tammy Foust	Christmas Luncheon for McMinnville Campus			183			183	60	\$ 3.05	10000/74590
12/6/18	12/17/18	Jane's Jeems Cookies and Catering	Lunch with Trustees and President	43					43	4	\$ 10.75	11000/74490
12/6/18	12/18/18	Christy Glenn	Items for lunch with Trustees and President	20					20	4	\$ 4.91	11000/74490

**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2018 to June 30, 2019**

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					
12/12/18	12/5/18	Chef Anthony's Catering	Christmas Luncheon for Smyrna		263							10000/74590
		Motlow State Community College	Supplies for Christmas Luncheon at Smyrna		47							10001/74590
12/12/18	1/14/19		<b>Subtotal - Smyrna Christmas Luncheon</b>						310	45	\$ 6.89	
12/14/18	4/26/19	Canteen LC Vending	Moore County Campus Christmas Luncheon		550				550	80	\$ 6.88	10001/74490
12/18/18	12/19/18	Marvin's Family Restaurant	Christmas Luncheon Fayetteville		119				119	15	\$ 7.95	10000/74590
1/4/19	1/23/19	Canteen LC Vending	*Legislative Breakfast	598								11000/74490
			Cleaning Tablecloths for	33								11000/74490
1/4/19	5/6/19	Courtesy Cleaners	Legislative Breakfast									
			<b>Subtotal - Legislative Breakfast</b>						631	80	\$ 7.89	
1/10/19	1/23/19	Canteen LC Vending	Spring Assembly Breakfast and Lunch	2,488								11000/74490
			Pressing of tablecloths for	84				1,000				11000/74490
1/10/19	1/23/19	Courtesy Cleaners	Spring Assembly									11000/74630
1/10/19	1/23/19	Tulahoma House of Flowers	Rental of plants for stage are for spring assembly	182								11000/74630
1/10/19	2/20/19	Stager Inc	2 9x16 Screens for Spring Assembly	870								11002/74630
1/10/19	5/6/19	Courtesy Cleaners	Cleaning of Tablecloths	216								11000/74490
			<b>Subtotal - Spring Assembly</b>						4,839	270	\$ 17.92	
1/11/19	1/16/19	Michael L Torrence	Breakfast Items for Search Committee Interviews for Dean of Athletics	27								11000/74590
			Lunch purchased for Search Committee Interviews for Dean of Athletics	71								11000/74590
1/11/19	1/11/19	Jimmy Johns	Search Committee Interviews for Dean of Athletics									
			<b>Subtotal - Search Dean of Athletics</b>						98	8	\$ 12.20	
1/16/19	3/20/19	Lane Yoder	Lunch with new Foundation Trustee		42				42	3	\$ 13.95	10000/74590
1/24/19	1/24/19	Publix	Items purchased for Search Committee Interviews for Chief of Staff	117					117		\$ 5.32	11000/74590
			Items purchased for Search Committee Interviews for Chief of Staff	39					39	22	\$ 4.33	11000/74590
1/25/19	1/25/19	Publix	Search Committee Interviews for Chief of Staff							9		
			<b>Subtotal - Search Chief of Staff</b>									
1/31/19	1/30/19	Chef Anthony's Catering	ATD Luncheon	800								11000/74490

**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2018 to June 30, 2019**

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					
1/30/19	1/30/19	Publix	Breakfast items for ATD	73								11000/74590
			Coaches visit									
			Breakfast items for ATD	78								11000/74590
1/30/19	1/31/19	Fuel So Good	Coaches visit and CORE Team									
			<b>Subtotal - Achieving the Dream Visit</b>						951	65	\$ 14.63	
			Items purchased for Search Committee Interviews	47								11000/74590
1/31/19	1/31/19	Publix	Assistant Vice President for Student Success									
			Items purchased for Search Committee Interviews	71								11000/74590
2/1/19	2/1/19	Publix	Assistant Vice President for Student Success									
			<b>Subtotal - Search Assistant Vice President for Student Success</b>						118	13	\$ 9.11	
2/1/19	3/20/19	Lane Yoder	Chamber of Commerce Celebration		300				300	4	\$ 75.00	10000/74590
2/5/19	2/25/19	Michael L Torrence	Lunch with Representative	35					35	2	\$ 17.74	11002/74590
			Catering for Foundation		103				103		\$ 11.42	10000/74490
2/13/19	4/26/19	Canteen LC Vending	Investment Committee Mtg							9		
2/14/19	2/14/19	The Gallery	Sympathy Cards for the President's Office	210					210	Unknown		11000/74590
			Orange Juice and fruit for meeting with President's Cabinet and THEC	21								11000/74590
2/26/19	2/26/19	Publix		51								11000/74590
			Yogurt parfaits and Chicken minis for meeting with President's Cabinet and THEC	45								11000/74590
2/26/19	2/26/19	Fuel So Good	Muffins for meeting with President's Cabinet and THEC	(3)								11000/74590
			Refund for tax charged Muffins for meeting with President's Cabinet and THEC									
2/26/19	2/26/19	Fuel So Good							114		\$ 9.53	
			<b>Subtotal - President Cabinet and THEC Meeting - Outcomes Funding Formula</b>							12		
3/13/19	3/13/19	Route 55 BBQ	Catering for luncheon with Enable Company	72					72	6	\$ 12.08	11000/74590
			Catering for Foundation		77				77		\$ 5.13	10000/74490
3/26/19	4/15/19	Canteen LC Vending	Executive Board Mtg							15		

**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2018 to June 30, 2019**

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					
				54					54		\$ 27.13	11000/74590
4/3/19	4/17/19	Michael L Torrence	Lunch with Chancellor of Colorado Community Colleges							2		
4/8/19	4/17/19	Michael L Torrence	Lunch with EVPSSAA Candidate	32					32		\$ 15.99	11000/74590
4/8/19	4/8/19	Catering Creations	Faculty Excellence Awards Reception Catering			563			563		\$ 16.07	10001/74590
4/8/19	4/26/19	K & S Awards	Faculty Excellence Awards			431			431		\$ 47.85	10001/74590
4/10/19	3/28/19	Water's Edge Chocolates, Inc.	Employee Appreciation to celebrate being the #1 in Funding Formula Outcomes	800								
4/10/19	4/5/19	Water's Edge Chocolates, Inc.	Employee Appreciation to celebrate being the #1 in Funding Formula Outcomes	400								11002/74590
4/10/19	4/9/19	Dollar Tree	Employee Appreciation to celebrate being the #1 in Funding Formula Outcomes	15								11002/74590
4/10/19	4/10/19	Kroger	Employee Appreciation to celebrate being the #1 in Funding Formula Outcomes	36								11002/74590
			<b>Subtotal - Employee Appreciation</b>						1,251	600	\$ 2.09	
4/11/19	4/11/19	Chick-fil-a	Breakfast items for the ATD Coaches Visit	10								10000/74590
4/11/19	4/11/19	Fuel So Good	Breakfast items for the ATD Coaches Visit	11								10000/74590
			<b>Subtotal - ATD Visit</b>						21	3	\$ 6.94	
4/12/19	5/8/19	Motlow State Community College	2 Shirts for ATD Coaches			29			29		\$ 14.36	10000/74590
4/22/19	5/1/19	Hilda Tunstill	Discuss potential new program at MSCC			243			243		\$ 40.51	10000/74590
4/25/19	4/22/19	Catering Creations	Catering for the retirement reception on 4/25/2019			1,175						10001/74490
4/25/19	5/6/19	McMurr's	Retirement Reception Boards for Retirees			52						10001/74490
4/25/19	5/6/19	Courtesy Cleaners	Pressing for table toppers for Retirement Reception			45						10001/74490
4/26/19	5/8/19	Motlow State Community College	Napkins, cutlery and beverage for the Retirement Reception			39						10001/74490
4/26/19	5/8/19	Motlow State Community College	Sterno and lighters for Retirement Reception			9						10001/74490
			<b>Subtotal - Retirement Reception</b>						1,320	100	\$ 13.20	

**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2018 to June 30, 2019**

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					
			Lunch with TBR Regent, Exec. Dir. Of Complete TN, and Supervisor of CTE Obion County	55					55		\$ 13.66	11000/74590
4/28/19	5/8/19	Michael L Torrence	Meeting to discuss TCAT/Motlow Partnership	10					10	4	\$ 3.28	11000/74590
5/1/19	5/15/19	Michael L Torrence	Future Motlow Students - Appreciation Gifts	50					50	3	\$ 5.00	11001/74590
5/1/19	5/1/19	A Winning Attitude	Gift for Graduation Speaker		155				155	10	\$ 155.00	10000/74590
5/3/19	5/8/19	Brenda Cannon	Luncheon with Graduation Speaker, Chief of Staff, Guest, and TBR representative	83					83	1	\$ 16.57	11000/74590
5/5/19	5/7/19	Michael L Torrence	President's Mtg @TBR	39					39	5	\$ 1.64	11000/74590
5/7/19	5/15/19	Michael L Torrence	Golf Tournament Fees for Team		440				440	24	\$ 110.00	10000/74980
6/6/19	6/26/19	Fayetteville Lincoln Co Chamber of Commerce	Snacks and drinks IE Retreat and President's meetings	205					205	4	\$ 29.31	11000/74590
06/11 & 06/12/19	6/10/19	Publix	Catering for Bi-Annual Trustee Meeting		440				440	7	\$ 11.00	10000/74490
6/21/18	6/24/19	Silver Spoon Catering								40		
<b>Total Business Meals and Hospitality Expenses for the President</b>				<u>\$ 16,083</u>	<u>\$ 8,641</u>	<u>\$ 15,702</u>	<u>\$ 1,723</u>	<u>\$ 2,000</u>	<u>\$ 44,149</u>			

\*Event co-sponsored by Motlow State and TCATs for Shelbyville, McMinnville, and Livingston

**Motlow State Community College**  
**Schedule C - Other Expenses for the President**  
**For the Period July 1, 2018 to June 30, 2019**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
8/3/18	Green Light Depot	4 - 2 x 4 LED Fixtures for President's Office Complex			261			261	50051/74320
9/5/18	Dr. Michael Torrence	VR Equipment for presentations to faculty and other groups	2,299					2,299	11002/74595
9/29/18	ZOOM. US	Monthly fee for Video Conference	15					15	11000/74480
10/29/18	ZOOM. US	Monthly fee for Video Conference	15					15	11000/74480
11/29/18	ZOOM. US	Monthly fee for Video Conference	15					15	11000/74480
12/31/18	ZOOM. US	Monthly fee for Video Conference	15					15	11000/74480
10/15/18	Apple, Inc.	MBP 15.4 Space Gray	2,879					2,879	11000/74596
10/15/18	Apple, Inc.	2 MAC Mini	1,358					1,358	11000/74530
10/10/18	The Flower Shoppe	Silk Centerpiece for president's conference table	100					100	11000/74590
11/12/18	Apple, Inc.	Apple Care for Apple MAC Minis and Apple Magic Keyboard	514					514	11000/74530
12/10/18	Signarama	Reserved Parking Sign for former Nashville Mayor	60					60	11000/74590
1/16/19	Contract Furniture Alliance	President Desk, Task Chair, and Guest Chairs	-		6,605			6,605	85000/74530
1/18/19	Amazon, Inc.	OWC 14-Port Thunderbolt 3 Dock with Cable	299					299	11000/74530
1/26/19	FMO (Furniture Merchandise Outlet)	Sculpture Set, Lamp, Wall Art, Sphere Holder, rug, and chair	1,083					1,083	11000/74530
1/28/19	Sara Sells	Wicker Basket w/rope handles for storage	44					44	11000/74590
1/30/19	ZOOM. US	Monthly fee for Video Conference	15					15	11000/74430
1/30/19	FMO (Furniture Merchandise Outlet)	Returned Lamp, Wall Art and Sphere Holder and Rug	(356)					(356)	11000/74530
2/28/19	ZOOM. US	Monthly fee for Video Conference	15					15	11000/74430
3/20/19	M3 Technology Group Inc	Conference Cam and 55" LED TV for President's Conference Room	6,767					6,767	11000/74530
3/29/19	ZOOM. US	Monthly fee for Video Conference	15					15	11000/74430
4/29/19	ZOOM. US	Monthly fee for Video Conference	15					15	11000/74430
5/8/19	Chronicle of Higher Education	Subscription to Chronicle of Higher Education for 1 year	85					85	11000/74480

**Motlow State Community College**  
**Schedule C - Other Expenses for the President**  
**For the Period July 1, 2018 to June 30, 2019**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
5/8/19	Online Learning Consortium	Leadership Network and IDEA Sponsorship Fund	260					260	11000/74480
5/8/19	Tullahoma News	Subscription to The Tullahoma News for 1 year	50					50	11000/74480
5/29/19	ZOOM. US	Monthly fee for Video Conference	15					15	11000/74430
6/10/19	Owl Hollow Cabinets	Oak Faux Beam			1,650			1,650	50051/74490
6/14/19	GreenTek Energy Systems, Inc.	14 - 2 x 2 LED Fixtures for President's Office Complex			505			505	50051/74320
6/17/19	Nashville Business Journal	Subscription for 1 year	93					93	11001/74480
6/17/19	Sherman Williams	Paint for President's Office Complex			442			442	50051/74320
6/19/19	Factory Furniture	Leather Sofa, Swivel/Glider Chairs (4), Tourbillion Side Table	5,637					5,637	11000/74530
6/28/19	Factory Furniture	Steampunk Shelf			1,000			1,000	85000/74530
6/28/19	Amazon, Inc.	3 Apple TV 4K	597					597	11000/74530
<b>Total Other Operating Expenses for the President</b>			<b>\$ 21,904</b>	<b>\$ -</b>	<b>\$ 10,462</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,366</b>	



# **Internal Audit Report**



## **Nashville State Community College Audit of President's Expenses For the Fiscal Year July 1, 2018 – June 30, 2019**

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

**Nashville State Community College**

**Audit of President's Expenses  
For the Fiscal Year July 1, 2018 – June 30, 2019**



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

October 30, 2019

Tennessee Board of Regents Audit Committee  
Tennessee Board of Regents  
1 Bridgestone Park, Third Floor  
Nashville, Tennessee 37214

Dear Chairman:

Enclosed is the internal audit report of the expenses of the Office of the President for Nashville State Community College for the fiscal year July 1, 2018 to June 30, 2019, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of, or for the benefit of the president regardless of the funding source.

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

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

Sincerely,

A handwritten signature in black ink that reads "Nancy Batson".

Nancy Batson  
Director of Internal Audit  
Volunteer State Community College

CC: Dr. Shanna Jackson, President  
Ms. Mary Cross, Vice President of Finance and Administrative Services

**Nashville State Community College**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2018 – June 30, 2019**

<b>President</b>	Dr. Shanna Jackson Nashville State Community College	<b>Internal Auditor</b>	Nancy Batson Volunteer State Community College																																																																													
<b>Objectives</b>	<p>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, 2018 to June 30, 2019.</p> <p>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.</p>																																																																															
<b>Scope</b>	<p>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.</p>																																																																															
<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, 2019:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="text-align: right; border-bottom: 1px solid black;">Institutional</th> <th style="text-align: right; border-bottom: 1px solid black;">Foundation</th> <th style="text-align: right; border-bottom: 1px solid black;">External</th> <th style="text-align: right; border-bottom: 1px solid black;">Total</th> </tr> </thead> <tbody> <tr> <td>President:</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>    Salary and Benefits</td> <td style="text-align: right;">\$274,707</td> <td></td> <td></td> <td style="text-align: right;">\$274,707</td> </tr> <tr> <td>    Discretionary Allowance</td> <td style="text-align: right;">4,000</td> <td></td> <td></td> <td style="text-align: right;">\$4,000</td> </tr> <tr> <td>    Housing Allowance</td> <td style="text-align: right;">10,800</td> <td></td> <td></td> <td style="text-align: right;">\$10,800</td> </tr> <tr> <td>    Vehicle Allowance</td> <td style="text-align: right;">8,400</td> <td></td> <td></td> <td style="text-align: right;">\$8,400</td> </tr> <tr> <td>    Salary, Benefits &amp; Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$297,907</td> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">\$297,907</td> </tr> <tr> <td>    Travel (Exhibit A)</td> <td style="text-align: right;">15,631</td> <td></td> <td style="text-align: right;">\$158</td> <td style="text-align: right;">\$15,789</td> </tr> <tr> <td>    Business Meals and Hospitality (Exhibit B)</td> <td style="text-align: right;">1,965</td> <td></td> <td></td> <td style="text-align: right;">\$1,965</td> </tr> <tr> <td>    Other Expenses (Exhibit C)</td> <td style="text-align: right;">1,270</td> <td></td> <td></td> <td style="text-align: right;">\$1,270</td> </tr> <tr> <td>President's Office:</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>    Salary and Benefits</td> <td style="text-align: right;">223,455</td> <td></td> <td></td> <td style="text-align: right;">\$223,455</td> </tr> <tr> <td>    Travel</td> <td style="text-align: right;">20</td> <td></td> <td></td> <td style="text-align: right;">\$20</td> </tr> <tr> <td>    Other Expenses</td> <td style="text-align: right;">3,172</td> <td></td> <td></td> <td style="text-align: right;">\$3,172</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$543,420</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$0</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$158</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$543,578</td> </tr> </tbody> </table> <p><b>Additional Disclosures:</b></p> <p><b>Discretionary Allowance</b> – The President was provided a discretionary spending allowance of \$333.32 per month. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income.</p> <p><b>Housing Allowance</b> - The President was provided a housing allowance of \$900 per month.</p>						Institutional	Foundation	External	Total	President:					Salary and Benefits	\$274,707			\$274,707	Discretionary Allowance	4,000			\$4,000	Housing Allowance	10,800			\$10,800	Vehicle Allowance	8,400			\$8,400	Salary, Benefits & Other Payments	\$297,907			\$297,907	Travel (Exhibit A)	15,631		\$158	\$15,789	Business Meals and Hospitality (Exhibit B)	1,965			\$1,965	Other Expenses (Exhibit C)	1,270			\$1,270	President's Office:					Salary and Benefits	223,455			\$223,455	Travel	20			\$20	Other Expenses	3,172			\$3,172	Total Expenses	\$543,420	\$0	\$158	\$543,578
	Institutional	Foundation	External	Total																																																																												
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Business Meals and Hospitality (Exhibit B)	1,965			\$1,965																																																																												
Other Expenses (Exhibit C)	1,270			\$1,270																																																																												
President's Office:																																																																																
Salary and Benefits	223,455			\$223,455																																																																												
Travel	20			\$20																																																																												
Other Expenses	3,172			\$3,172																																																																												
Total Expenses	\$543,420	\$0	\$158	\$543,578																																																																												

	<p><b>Vehicle Allowance</b> – The President was provided a vehicle allowance of \$700 per month.</p> <p><b>Other</b> – The College provides a cell phone for the President. The vendor is paid directly by the College, and costs totaled \$1,269.89 for the fiscal year.</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> <p>The following schedules are presented in the report:</p> <ul style="list-style-type: none"> <li>• Summary of the President’s Expenses</li> <li>• Exhibit A, Travel Expenses</li> <li>• Exhibit B, Business Meal and Hospitality Expenses</li> <li>• Exhibit C, Other Expenses</li> </ul>		
<b>Observations</b>	The report contains no Observations. Adjustments were made to the expense schedules presented in the report based on audit work results. These adjustments were provided to College management.		
<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 Nashville State Community College for the fiscal year July 1, 2018 through June 30, 2019 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 Nashville State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit and 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>		

**Nashville State Community College  
Summary of the President's Expenses  
For the Period July 1, 2018 to June 30, 2019**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President</b>							
Salary and Benefits		\$ 274,706.84				\$ 274,706.84	
Housing Allowance		10,800.00				10,800.00	
Vehicle Allowance		8,400.00				8,400.00	
Other Allowances		3,999.84				3,999.84	
Salary, Benefits, and Other Payments		\$ 297,906.68				\$ 297,906.68	
Travel	Exhibit A	15,141.64		\$ 490.00		\$ 15,789.40	
Business Meals and Hospitality	Exhibit B	145.43		1,819.34		1,964.77	
Other Expenses	Exhibit C	1,269.89				1,269.89	
Total Expenses for the President		\$ 314,463.64		\$ 2,309.34		\$ 316,930.74	
<b>President's Office</b>							
Salary and Benefits		\$ 223,454.82				\$ 223,454.82	
Travel				\$ 20.00		20.00	
Other Expenses		3,129.83		42.03		3,171.86	
Total		\$ 226,584.65		\$ 62.03		\$ 226,646.68	
<b>Total Expenses</b>		\$ 541,048.29	\$ 0.00	\$ 2,371.37	\$ 0.00	\$ 543,577.42	

**Nashville State Community College**  
**Schedule of Travel Expenses for the President**  
**For the Period July 1, 2018 to June 30, 2019**

Departure Date	Return Date	Date Paid	Location	Purpose	Expense Amount				Expense Source				Organization and Account Code	
					Transportation	Lodging	Meals and Incidentals		President's Budgetary Accounts		External Sources	Total		
							Other	Other	Institutional Foundation	Other Accounts				
09/21/18	09/24/18	07/12/18 08/28/18 10/02/18	Denver, Colorado	COMBASE Conference	\$ 291.96		\$ 450.00		\$ 291.96		\$ 450.00		\$ 291.96	11000 - 73200
				Subtotal	\$ 74.96	\$ 989.67	\$ 241.50	\$ 450.00	\$ 1,306.13		\$ 450.00		\$ 1,306.13	50005 - 73200
					\$ 366.92	\$ 989.67	\$ 241.50	\$ 450.00	\$ 1,598.09		\$ 450.00		\$ 2,048.09	11000 - 73200
09/27/18	09/28/18	10/09/18	Columbia and Dyersburg, Tennessee	Tennessee Board of Regents Quarterly Meetings	\$ 177.26	\$ 106.72			\$ 283.98				\$ 283.98	11000 - 73100
11/10/18	11/15/18	08/16/18	Washington D.C.	Aspen Presidential Fellowship Session 2	\$ 227.60				\$ 227.60				\$ 227.60	11000 - 73200 (1)
12/07/18	12/11/18	07/18/18 07/19/18 12/20/19	New Orleans, Louisiana	SACS COC Annual Meeting	\$ 321.96		\$ 735.00		\$ 321.96				\$ 321.96	11000 - 73200
				Subtotal	\$ 39.60	\$ 864.48	\$ 319.50	\$ 735.00	\$ 1,223.58				\$ 1,223.58	11000 - 73200
					\$ 361.56	\$ 864.48	\$ 319.50	\$ 735.00	\$ 2,280.54				\$ 2,280.54	11000 - 73200
02/18/19	02/22/19	12/10/18 12/24/18 02/28/19	Long Beach, California	Achieving the Dream Conference	\$ 402.78		\$ 297.00		\$ 860.00				\$ 860.00	11000 - 73200
				Subtotal	\$ 22.20	\$ 917.68	\$ 297.00	\$ 860.00	\$ 402.78				\$ 402.78	11000 - 73200
					\$ 424.98	\$ 917.68	\$ 297.00	\$ 860.00	\$ 1,236.88				\$ 1,236.88	11000 - 73200
									\$ 2,499.66				\$ 2,499.66	11000 - 73200
03/28/19	03/28/19	03/01/19	Nashville, Tennessee	Tennessee Governor Bill Lee 2019 Address to Nashville Chamber of Commerce				\$ 40.00		\$ 40.00			\$ 40.00	40000-73100

Nashville State Community College  
Schedule of Travel Expenses for the President  
For the Period July 1, 2018 to June 30, 2019

Departure Date	Return Date	Date Paid	Location	Purpose	Expense Amount			Expense Source				Organization and Account Code		
					Transportation	Lodging	Meals and Incidentals	Other	Budgetary Accounts	Other Accounts	External Sources		Total	
03/12/19	03/13/19	02/12/19	Nashville, Tennessee	Tennessee College Association				\$ 125.00		\$ 125.00				11000 - 73100
				2019 Annual Meeting										
04/10/19	04/12/19		Virginia Polytechnic Institute, Blacksburg, Virginia	Faculty Women of Color in the Academy Leadership Panel participant										(2)
04/12/19	04/14/19	01/08/19	Orlando, Florida	American Association of Community Colleges (AACCC) New CEO Academy & Convention	96.98	560.26	198.00		\$ 1,153.75	\$ 1,153.75				11000 - 73200
		02/12/19							96.98					11000 - 73200
		05/30/19							822.44					11000 - 73200
				Subtotal	\$ 161.16	\$ 560.26	\$ 198.00	\$ 1,153.75	\$ 2,073.17	\$ 2,073.17				
N/A	N/A		New York, New York	City University of New York (CUNY) Accelerated Study in Associate Program (ASAP)										(3)



Nashville State Community College  
Schedule of Travel Expenses for the President  
For the Period July 1, 2018 to June 30, 2019

Departure Date	Return Date	Date Paid	Location	Purpose	Expense Amount				Expense Source				Organization and Account Code
					Transportation	Lodging	Meals and Incidentals	Other	President's Budgetary Accounts Institutional Foundation	Other Accounts Institutional Foundation	External Sources	Total	
04/25/19	04/28/19	12/11/18 05/31/19	Aspen, Colorado	Aspen Presidential Fellowship Session 3 Subtotal	\$ 839.60	\$ 114.00	\$ 839.60 114.00					\$ 839.60 \$ 114.00 <u>\$ 953.60</u>	11000 - 73200 11000 - 73200 <u>(1)</u>
05/15/19	05/17/19	11/02/18	Austin, Texas	Leadership Study Mission			\$ 3,100.00	\$ 3,100.00				\$ 3,100.00	11000 - 73200
06/10/19	06/11/19		Chattanooga, Tennessee	Academies of Nashville Retreat	\$ 157.76						\$ 157.76	\$ 157.76	(4)
06/25/19	07/03/19	03/12/19	Ireland	TrnCIS Professional Development Program in Ireland			\$ 2,000.00	\$ 2,000.00				\$ 2,000.00	11000 - 73200
<b>Total Travel Expenses</b>					<u>\$ 2,716.84</u>	<u>\$ 3,438.81</u>	<u>\$ 1,170.00</u>	<u>\$ 8,463.75</u>	<u>\$ 15,141.64</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 15,789.40</u>	

(1) Additional travel costs were paid by the Aspen Institute Presidential Fellowship.  
(2) Travel costs were paid directly by the Virginia Polytechnic Institute (Virginia Tech).  
(3) Travel costs were paid directly by external sources; travel dates, source, and amounts were not provided.  
(4) Mileage transportation expense was paid by Alignment Nashville.

**Nashville State Community College**  
**Schedule of Business Meals and Hospitality Expenses for the President**  
**For the Period July 1, 2018 to June 30, 2019**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		External Sources	Total	Number of Attendees	Cost Per Person	Organization and Account Code
				Institutional Foundation	Other Accounts Institutional Foundation					
07/18/18	07/31/18	Mashiva Hospitality	Dr. Jackson Welcome Event at the Waverly campus	\$ 519.92	\$	\$ 519.92	70	\$7.78	40000 - 74981	
	07/25/18	Sue Belcher	Subtotal	24.95		24.95			40000 - 74981	
				<u>\$ 544.87</u>		<u>\$ 544.87</u>				
08/03/18	08/01/18	Publix	Refreshments, breakfast, and lunch for College Leadership retreat	\$ 42.12	\$	\$ 42.12				
	08/03/18	Panera Bread		65.55		65.55				
	08/03/18	Panera Bread		333.97		333.97				
			Subtotal	<u>\$ 441.64</u>		<u>\$ 441.64</u>	31	\$14.25	31007-74981	
08/13/18	10/23/18	Dickson County Chamber of Commerce	Chamber of Commerce luncheon	\$ 15.00	\$	\$ 15.00	1	\$15.00	40000 - 74981	
09/07/19	09/06/18	Publix	Refreshments for College Leadership meeting	\$ 40.03	\$	\$ 40.03	31	\$1.29	31007-74981	
10/05/18	10/04/18	Publix	Refreshments for College Leadership meeting	\$ 67.26	\$	\$ 67.26	28	\$2.40	31007 - 74981	
11/06/18	11/06/18	The Picnic Café	Lunch for Achieving the Dream (ATD) facilitators	\$ 52.70	\$	\$ 52.70	4	\$13.18	21004 - 74981	
11/26/18	11/26/18	Panera Bread	Lunch for Nashville GRADs with Mayor's Office and consultants	\$ 98.25	\$	\$ 98.25				
11/26/18	11/26/18	Panera Bread		33.98		33.98				
			Subtotal	<u>\$ 132.23</u>		<u>\$ 132.23</u>	10	\$13.22	40000 - 74981	
	12/05/18	Publix	Refreshments for employee holiday reception	\$ 288.53	\$	\$ 288.53			31007 - 74981 (1)	
01/29/19	01/29/19	Panera Bread	Lunch for Achieving the Dream (ATD) site visit	\$ 55.64	\$	\$ 55.64	4	\$13.91	21004 - 74981	
02/28/19	03/01/19	Panera Bread	Box lunches for Nashville GRAD	\$ 33.06	\$	\$ 33.06	3	\$11.02	11000 - 74981	

**Nashville State Community College**  
**Schedule of Business Meals and Hospitality Expenses for the President**  
**For the Period July 1, 2018 to June 30, 2019**

Event Date	Date Paid	Payee	Description of Event	President's		External Sources	Total	Number of Attendees	Cost Per Person	Organization and Account Code
				Budgetary Accounts Institutional Foundation	Other Accounts Institutional Foundation					
03/01/19	02/25/19	Publix	Refreshment for College Leadership meeting		\$ 125.54		\$ 125.54	35	\$3.59	31007 - 74981
03/26/19	03/27/19	Panera Bread	Working lunch for Technology Partnerships	\$ 26.25			\$ 26.25	2	\$13.13	11000 - 74981
05/02/19	05/03/19	Panera Bread	Lunch for Achieving the Dream (ATD) site visit		\$ 55.90		\$ 55.90	4	\$13.98	21004-74981
06/14/19 06/17/19	06/14/19	Kroger	Senior Staff retreat	\$ 78.14			\$ 78.14	5	\$15.63	11000-74981
-	06/26/19	Kroger	Water for meetings	\$ 7.98			\$ 7.98	-	-	11000-74981
<b>Total Business Meal and Hospitality Expenses</b>				\$ 145.43	\$ 1,819.34	\$0.00	\$ 1,964.77			

(1) The date of the event and the number of attendees were not provided.

**Nashville State Community College  
Schedule of Other Expenses for the President  
For the Period July 1, 2018 to June 30, 2019**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization and Account Code
			Institutional	Foundation	Institutional	Foundation			
07/25/18	Verizon	Monthly telephone charge for the president's cell phone	\$	209.67			\$	209.67	11000 - 74210
09/11/18	Verizon	Monthly telephone charge for the president's cell phone		96.34				96.34	11000 - 74210
10/09/18	Verizon	Monthly telephone charge for the president's cell phone		96.34				96.34	11000 - 74210
11/06/18	Verizon	Monthly telephone charge for the president's cell phone		96.39				96.39	11000 - 74210
12/04/18	Verizon	Monthly telephone charge for the president's cell phone		96.39				96.39	11000 - 74210
01/08/19	Verizon	Monthly telephone charge for the president's cell phone		96.39				96.39	11000 - 74210
02/07/19	Verizon	Monthly telephone charge for the president's cell phone		96.41				96.41	11000 - 74210
03/05/19	Verizon	Monthly telephone charge for the president's cell phone		96.41				96.41	11000 - 74210
04/02/19	Verizon	Monthly telephone charge for the president's cell phone		96.41				96.41	11000 - 74210
05/07/19	Verizon	Monthly telephone charge for the president's cell phone		96.38				96.38	11000 - 74210
06/04/19	Verizon	Monthly telephone charge for the president's cell phone		96.38				96.38	11000 - 74210
06/30/19	Verizon	Monthly telephone charge for the president's cell phone		96.38				96.38	11000 - 74210
				<u>\$ 1,269.89</u>		<u>\$0.00</u>		<u>\$0.00</u>	
								<u>\$1,269.89</u>	

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

**For the Period July 1, 2018, through June 30, 2019**

**October 8, 2019**

**Roane State Community College  
Audit of the President’s Expenses  
For the Period July 1, 2018 through June 30, 2019**

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



October 14, 2019

Audit Committee  
Tennessee Board of Regents  
1 Bridgestone Park, Third Floor  
Nashville, Tennessee 37214

Dear Audit Committee:

Enclosed is the internal audit report of the expenses of the Office of the President for Roane State Community College for the fiscal year July 1, 2018, to June 30, 2019, 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. Some minor weaknesses were noted that were discussed with management during the course of the audit. Management made necessary revisions to their presidential expense schedules and resubmitted them to the Board of Regents so that correct information would be presented to the Board as well as the Legislature.

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

Sincerely,

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

Suzanne L. Walker  
Director of Internal Audit  
Pellissippi State

CC: Dr. Chris Whaley, President  
Marsha Matthews, VP Business and Finance  
Cynthia Cortesio, Director of Internal Audit

**Roane State Community College**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2018 – June 30, 2019**

<b>President</b>	Dr. Chris Whaley	<b>Internal Auditor</b>	Suzanne L. Walker, Pellissippi 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, 2018, to June 30, 2019; 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, 2019:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: right; width: 12.5%;">Institutional</th> <th style="text-align: right; width: 12.5%;">Foundation</th> <th style="text-align: right; width: 12.5%;">External</th> <th style="text-align: right; width: 12.5%;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5"><b>President:</b></td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$223,947</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$223,947</td> </tr> <tr> <td>Bonus Payments</td> <td style="text-align: right;">\$5,052</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$5,052</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$4,000</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,000</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$10,800</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$10,800</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">\$8,400</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$8,400</td> </tr> <tr> <td>Other Allowances</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>Salary, Benefits &amp; Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$252,199</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$252,199</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$14,757</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$14,757</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$3,733</td> <td style="text-align: right;">\$5,350</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$9,083</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$500</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$500</td> </tr> <tr> <td colspan="5"><b>President's Office:</b></td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$198</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$198</td> </tr> <tr> <td>Business Meals and Hospitality</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$1,838</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$1,838</td> </tr> <tr> <td><b>Total Expenses</b></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$272,725</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$5,850</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$00</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$278,575</td> </tr> </tbody> </table> <p><b>Additional Disclosures:</b></p> <p><b>Bonus Payments</b> – The Board authorized a bonus plan for presidents. During the period, the President received a Metric-based bonus payment of \$5,052.</p>						Institutional	Foundation	External	Total	<b>President:</b>					Salary and Benefits	\$223,947	\$00	\$00	\$223,947	Bonus Payments	\$5,052	\$00	\$00	\$5,052	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	\$0	\$00	\$00	\$0	Salary, Benefits & Other Payments	\$252,199	\$00	\$00	\$252,199	Travel (Schedule A)	\$14,757	\$00	\$00	\$14,757	Business Meals and Hospitality (Schedule B)	\$3,733	\$5,350	\$00	\$9,083	Other Expenses (Schedule C)	\$00	\$500	\$00	\$500	<b>President's Office:</b>					Salary and Benefits	\$00	\$00	\$00	\$00	Travel	\$198	\$00	\$00	\$198	Business Meals and Hospitality	\$00	\$00	\$00	\$0	Other Expenses	\$1,838	\$00	\$00	\$1,838	<b>Total Expenses</b>	\$272,725	\$5,850	\$00	\$278,575
	Institutional	Foundation	External	Total																																																																																											
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Salary and Benefits	\$00	\$00	\$00	\$00																																																																																											
Travel	\$198	\$00	\$00	\$198																																																																																											
Business Meals and Hospitality	\$00	\$00	\$00	\$0																																																																																											
Other Expenses	\$1,838	\$00	\$00	\$1,838																																																																																											
<b>Total Expenses</b>	\$272,725	\$5,850	\$00	\$278,575																																																																																											



	<p><b>Discretionary Allowance</b> - Use of the discretionary spending allowance was not included in tests performed during the audit because the President elected for the allowance to be paid as taxable income.</p> <p><b>Housing Allowance</b> – The president was provided a housing allowance of \$900 per month.</p> <p><b>Vehicle</b> – The President was provided a vehicle allowance of \$700 per month.</p> <p><b>External Sources</b> – This report includes the cost of items provided, paid, or reimbursed by external sources for the benefit of the President. In instances when the values of these items are not available, other relevant details are provided on the applicable supplemental schedule.</p>		
<b>Observations</b>	None noted.		
<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 Roane State Community College for the fiscal year July 1, 2018, through June 30, 2019 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 contained in this report were revised by the college to correct some omissions and classification errors that were noted in the original schedules prepared by the college. The supplemental schedules included with this report fairly represent the expenses of the president’s office. Since corrected schedules were provided to the Board by the college, it was not considered necessary to make have any observations or findings related to this review.</p>		
<b>Restriction on Use of Report</b>	<p><i>This report is intended solely for the internal use of the Tennessee Board of Regents and Roane State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit and Pellissippi State Community College, Office of Internal Audit, and handled in accordance with institutional policies.</i></p>		

**Roane State Community College**  
**Summary of the President's Expenses**  
**For the Period July 1, 2018 to June 30, 2019**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 223,947	\$ -	\$ -	\$ -	\$ -	\$ 223,947
Bonus Payments		5,052	-	-	-	-	5,052
Discretionary Allowance		-	-	4,000	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		-	-	-	-	-	-
<b>Salary, Benefits &amp; Other Payments</b>		<u>248,199</u>	<u>-</u>	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>252,199</u>
Travel	B	12,141	-	2,615	-	-	14,757
Business Meals and Hospitality	C	3,733	-	-	5,350	-	9,083
Other Expenses	D	-	-	-	500	-	500
<b>Total Expenses for the President</b>		<u>264,073</u>	<u>-</u>	<u>6,615</u>	<u>5,850</u>	<u>-</u>	<u>276,539</u>
<b>President's Office:</b>							
Salary and Benefits (0 FTE)		-	-	-	-	-	-
Travel		198	-	-	-	-	198
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		1,838	-	-	-	-	1,838
		<u>2,036</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,036</u>
<b>Total Expenses</b>		<u>\$ 266,110</u>	<u>\$ -</u>	<u>\$ 6,615</u>	<u>\$ 5,850</u>	<u>\$ -</u>	<u>\$ 278,575</u>

**Additional Disclosures:**

*Housing Allowance* – The President was provided a housing allowance of \$900.00 per month.

*Discretionary Allowances* – The President was provided annual administrative spending allowance of \$4,000 paid in monthly installments.

*Vehicle Allowance* – The President was provided a vehicle allowance of \$700.00 per month.

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

Roane State Community College  
Travel Expenses for the President  
For the Period July 1, 2018 to June 30, 2019

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			
7/25/18	7/26/18	8/22/18	Nashville	THEC Dinner	\$ 22	\$ 189	\$ -	\$ -	\$ 211	\$ -	\$ -	\$ -	\$ -	\$ 211	111001-73100
7/26/18	7/27/18	8/6/18	Ft Worth, TX	NACCE Annual Retreat	39	0	89	0	128	-	-	-	-	128	111001-73200
8/6/18	8/7/18	8/22/18	Nashville	TBR President's Otrly	0	189	89	0	278	-	-	-	-	278	111001-73100
9/17/18	9/18/18	9/20/18	Atlanta, GA	TBR/GA Tech Meeting	70	199	104	0	373	-	-	-	-	373	111001-73200
10/6/18	10/8/18	10/25/18	Ft Worth, TX	NACCE Board Mtg & Conference	642	521	153	849	2,364	-	-	-	-	2,364	111001-73200
11/1/18	11/2/18	11/15/18	Nashville, TN	Governor's Conference	0	247	92	290	628	-	-	-	-	628	111001-73100
11/14/18	11/15/18	12/14/18	Nashville, TN	TBR President's Retreat	0	198	92	0	290	-	-	-	-	290	111001-73100 &
12/8/18	12/11/18	1/3/19	New Orleans, LA	SACSCOC Annual Meeting	458	659	249	573	1,939	-	-	-	-	1,939	111001-73102
2/19/19	2/25/19	3/7/19	Long Beach, CA	ATD Dream Conference	550	802	569	695	-	-	2,615	-	-	2,615	410006-73200
3/19/19	3/21/19	4/17/19	Nashville, TN	President's Mtg/TBR Day on the Hill/SOAR/TBR Board Mtg	0	541	153	84	777	-	-	-	-	777	111001-73100
4/3/19	4/7/19	4/24/19	Orlando, FL	PTK Convention	298	1199	248	246	1,990	-	-	-	-	1,990	111001-73200
4/12/19	4/15/19	5/8/18	Orlando, FL	AACC Conference and NACCE Board Mtg	413	900	231	245	1,789	-	-	-	-	1,789	111001-73200
5/5/19	5/7/19	6/6/19	Columbia, TN	TCCAA Region VII Tournament	0	224	138	0	362	-	-	-	-	362	111001-73100
6/20/19	6/21/19	6/30/19	Hendersonville, TN	TBR Board Mtg at Vol State Skills USA Conference & Skills USA National	0	109	83	0	191	-	-	-	-	191	111001-73100
6/26/19	6/27/19	5/22/19	Louisville, KY	Leaderships	0	165	0	0	165	-	-	-	-	165	111001-73200
7/15/19	7/16/19	6/30/19	Minneapolis, MN	NACCE Board Retreat	656	0	0	0	656	-	-	-	-	656	111001-73200
<b>Total Travel Expenses for the President</b>					<b>\$ 3,348</b>	<b>\$ 6,143</b>	<b>\$ 2,284</b>	<b>\$ 2,982</b>	<b>\$ 12,141</b>	<b>\$ -</b>	<b>\$ 2,615</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,757</b>	

\* the amounts in 'other' are registration fees

Roane State Community College  
 Business Meals & Hospitality Expenses for the President  
 For the Period July 1, 2018 to June 30, 2019

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					
9/25/18	10/29/18	Christopher Whaley	Food purchased for RSCC Fentress County Meeting at RSCC Morgan Site	\$ 140	\$ -	\$ -	\$ -	\$ -	\$ 140	15	\$ 9.33	111001-74981
10/1/18	10/11/18	Papa Joes Country Café	Meeting with TN Tourism and Roane Alliance	56	-	-	-	-	56	7	\$ 8.00	111001-74981
10/25/18	11/2/18	Loudon Co. Chamber	2018 Annual Gala	-	-	-	300	-	300	8	\$ 37.50	15-5504
11/3/18	8/6/18	Roane Alliance	2018 Annual Gala	-	-	-	2,700	-	2,700	12	\$ 225.00	15-5504
11/5/18	12/13/19	Susan Williams	President's Cabinet Staff Retreat at RSCC Loudon County Campus	42	-	-	-	-	42	8	\$ 5.23	111001-74981
11/12/18	10/29/18	Papa Joes Country Café	Risk Assessment Meeting	100	-	-	-	-	100	10	\$ 10.00	111001-74981
12/7/19	12/5/18	Crossville/Cumberland Chamber	2018 Annual Gala	-	-	-	500	-	500	8	\$ 62.50	15-5504
12/7/18	1/9/19	All Occasions Party Rentals	Legislative Luncheon held at Museum of Appalachia	1,197	-	-	-	-	1,197	144	\$ 8.31	111001-74502
1/19/19	1/14/19	NAACP	2019 Freedom Fund Banquet	-	-	-	250	-	250	6	\$ 41.67	15-5504
1/22/19	2/6/19	Papa Joes Country Café	TBR Completion Academy Meeting	80	-	-	-	-	80	9	\$ 8.89	111001-74981
3/19/19	2/25/19	Altrusa Foundation	Lunch for Literacy	-	-	-	400	-	400	2	\$ 200.00	15-5504
3/25/19	4/2/19	Papa Joes Country Café	THEC lunch for THEI program	18	-	-	-	-	18	3	\$ 6.00	111001-74981
4/12/19	2/14/19	Roane County Chamber	2019 Banquet Gold Sponsor	-	-	-	1,200	-	1,200	5	\$ 240.00	15-5504
5/3/19	5/13/19	Papa Joes Country Café	President's Reception for Nursing/Allied Health Commencement	300	-	-	-	-	300	30	\$ 10.00	111001-74981
5/3/19	5/13/19	Papa Joes Country Café	President's Reception for afternoon Commencement	250	-	-	-	-	250	25	\$ 10.00	111001-74981
5/3/19	5/13/19	Papa Joes Country Café	President's reception for Hall of Fame inductees	1,250	-	-	-	-	1,250	125	\$ 10.00	111001-74981
5/4/19	5/13/19	Papa Joes Country Café	President's Reception for Commencement	300	-	-	-	-	300	30	\$ 10.00	111001-74981
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 3,733</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,350</b>	<b>\$ -</b>	<b>\$ 9,083</b>			

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Roane State Community College  
 Other Expenses for the President  
 For the Period July 1, 2018 to June 30, 2019

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
6/3/19	Greenwood School Education Foundation	Freedom School Event	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	15-4503
<b>Total Other Operating Expenses for the President</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 500</b>	

9

**WALTERS STATE COMMUNITY COLLEGE  
REVIEW OF PRESIDENT'S EXPENSES  
JULY 1, 2018 – JUNE 30, 2019**

**October 10, 2019**

**REPORT ON AUDIT**

Letter of Transmittal	
Executive Summary .....	1
Exhibits	
Summary of President’s Expenses.....	3
Schedule A – Travel Expenses for the President.....	4
Schedule B – Business Meals & Hospitality Expenses for the President.....	5
Schedule C – Other Expense for the President.....	6

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

October 10, 2019

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

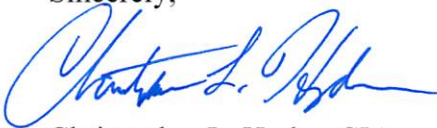
Dear Chairman Griscom:

Enclosed is the internal audit report of the expenses of the Office of the President for Walters State Community College for the fiscal year July 1, 2018 to June 30, 2019, 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. Some minor weaknesses were discussed with management during the course of the audit. Management made necessary revisions to their presidential expense schedules and resubmitted them to the Board of Regents so that correct information would be presented to the Board as well as the Legislature.

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

Sincerely,



Christopher L. Hyder, CIA  
Director of Internal Audit  
Northeast State Community College

CC: Dr. Tony Miksa, President  
Dr. Mark Hurst, Vice President of Business Affairs  
Mark Ortlieb, Internal Auditor



**Walters State Community College  
Audit of President's Expenses  
For the Fiscal Year July 1, 2018 – June 30, 2019**

<b>President</b>	Dr. Tony Miksa	<b>Internal Auditor</b>	Christopher L. Hyder, CIA Northeast 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, 2018 to June 30, 2019; 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, 2019:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: right; width: 12.5%;">Institutional</th> <th style="text-align: right; width: 12.5%;">Foundation</th> <th style="text-align: right; width: 12.5%;">External</th> <th style="text-align: right; width: 12.5%;">Total</th> </tr> </thead> <tbody> <tr> <td>President:</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>    Salary and Benefits</td> <td style="text-align: right;">\$213,489</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$213,489</td> </tr> <tr> <td>    Bonus Payments</td> <td style="text-align: right;">\$910</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$910</td> </tr> <tr> <td>    Discretionary Allowance</td> <td style="text-align: right;">\$4,000</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,000</td> </tr> <tr> <td>    Housing Allowance</td> <td style="text-align: right;">\$10,800</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$10,800</td> </tr> <tr> <td>    Vehicle Allowance</td> <td style="text-align: right;">\$8,400</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$8,400</td> </tr> <tr> <td>    Other Allowances</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>    Salary, Benefits &amp; Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$237,599</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$237,599</td> </tr> <tr> <td>    Travel (Schedule A)</td> <td style="text-align: right;">\$11,572</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$2,159</td> <td style="text-align: right;">\$13,731</td> </tr> <tr> <td>    Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$2,535</td> <td style="text-align: right;">\$7,494</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$10,029</td> </tr> <tr> <td>    Other Expenses (Schedule C)</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$2,500</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$2,500</td> </tr> <tr> <td>President's Office:</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>    Salary and Benefits</td> <td style="text-align: right;">\$162,301</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$162,301</td> </tr> <tr> <td>    Travel</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>    Business Meals and Hospitality</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>    Other Expenses</td> <td style="text-align: right;">\$4,182</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,182</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$418,189</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$9,994</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$2,159</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$430,342</td> </tr> </tbody> </table> <p><b>Additional Disclosures:</b>  <b>Bonus Payments</b> - The President received a one-time incentive payment of \$910 in August 2018  <b>Housing Allowance</b> -The President was provided a housing allowance of \$900 per month.  <b>Other Allowances</b> - The President was provided a discretionary allowance of \$4,000 for the year, which was paid as taxable income.  <b>Vehicle Allowance</b> - The President was provided a vehicle allowance of \$700 per month.  <b>External Sources</b> - This report includes the cost of items provided, paid, or reimbursed by external sources for the benefit of the President. In instances when the values of these items are not available, other relevant details are provided on the applicable supplemental schedule.</p>						Institutional	Foundation	External	Total	President:					Salary and Benefits	\$213,489	\$00	\$00	\$213,489	Bonus Payments	\$910	\$00	\$00	\$910	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	\$00	\$00	\$00	\$00	Salary, Benefits & Other Payments	\$237,599	\$00	\$00	\$237,599	Travel (Schedule A)	\$11,572	\$00	\$2,159	\$13,731	Business Meals and Hospitality (Schedule B)	\$2,535	\$7,494	\$00	\$10,029	Other Expenses (Schedule C)	\$00	\$2,500	\$00	\$2,500	President's Office:					Salary and Benefits	\$162,301	\$00	\$00	\$162,301	Travel	\$00	\$00	\$00	\$00	Business Meals and Hospitality	\$00	\$00	\$00	\$00	Other Expenses	\$4,182	\$00	\$00	\$4,182	Total Expenses	\$418,189	\$9,994	\$2,159	\$430,342
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<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 Walters State Community College for the fiscal year July 1, 2018 through June 30, 2019 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 contained in this report were revised by the college to correct some omissions and classification errors that were noted in the original schedules prepared by the college. The supplemental schedules included with this report fairly represent the expenses of the president's office. Since corrected statements were submitted to the Board by the college, it was not considered necessary to make any observations or findings related to this review.</p>		
<b>Restriction on Use of Report</b>	<p><i>This report is intended solely for the internal use of the Tennessee Board of Regents and Walters State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit, and the Northeast State Community College, Office of Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public record.</i></p>		

**Walters State Community College**  
**Summary of the President's Expenses**  
**For the Period July 1, 2018 to June 30, 2019**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 213,489	\$ -	\$ -	\$ -	\$ -	\$ 213,489
Bonus Payments		910	-	-	-	-	910
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		-	-	-	-	-	-
Salary, Benefits & Other Payments		<u>237,599</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>237,599</u>
Travel	A	11,572	-	-	-	2,159	13,731
Business Meals and Hospitality	B	2,535	-	-	7,494	-	10,029
Other Expenses	C	-	-	-	2,500	-	2,500
<b>Total Expenses for the President</b>		<u>251,706</u>	<u>-</u>	<u>-</u>	<u>9,994</u>	<u>2,159</u>	<u>263,859</u>
<b>President's Office:</b>							
Salary and Benefits (2 FTE)		162,301	-	-	-	-	162,301
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		4,182	-	-	-	-	4,182
		<u>166,483</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>166,483</u>
<b>Total Expenses</b>		<u>\$ 418,189</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,994</u>	<u>\$ 2,159</u>	<u>\$ 430,342</u>

**Additional Disclosures:**

**Bonus Payments** - The President received a one-time incentive payment of \$910 in August 2018.

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

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

Walters State Community College  
Schedule A - Travel Expenses for the President  
For the Period July 1, 2018 to June 30, 2019

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			
		8/9/18	New Orleans, LA	2018 SACSCOC Annual Meeting - Registration Fee	\$ -	\$ -	\$ -	\$ 525	\$ 525	\$ -	\$ -	\$ -	\$ -	\$ 525	11000-73210
8/6/18	8/7/18	8/14/18	Nashville, TN	To attend TBR President's Meeting	-	198	89	-	287	-	-	-	-	287	11000-73110
9/27/18	9/28/18	10/10/18	Dyersburg, TN	To attend TBR Quarterly meeting	714	107	77	-	897	-	-	-	-	897	11000-73110
10/1/18	10/2/18	2/21/19	Franklin, TN	To attend Biennial Conference on Diversity, Equity, and Completion*	-	-	83	-	41	-	-	-	42	83	11000-73130
11/14/18	11/15/18	11/27/18	Nashville, TN	To attend TBR President's Retreat	-	198	92	-	290	-	-	-	-	290	11000-73110
12/9/18	12/11/18	12/17/18	New Orleans, LA	To attend annual SACSCOC Conference	776	394	178	-	1,347	-	-	-	-	1,347	11000-73210
12/12/18	12/13/18	1/7/19	Mt. Juliet, TN	To attend TBR Quarterly meeting	-	111	83	-	194	-	-	-	-	194	11000-73110
2/19/19	2/22/19	3/1/19	Long Beach, CA	To attend Achieving the Dream Conference**	999	889	229	-	-	-	-	-	2,117	2,117	11000-80600
2/19/19	2/22/19	3/1/19	Long Beach, CA	To attend Achieving the Dream Conference	-	-	50	-	50	-	-	-	-	50	11000-73230
		3/5/19	Ireland	FY19 TnCIS Professional Development Program - fee	-	-	-	2,000	2,000	-	-	-	-	2,000	11000-73230
3/4/19	3/6/19	3/20/19	Cleveland, TN	To attend TCCAA Region VII Basketball tournament	-	220	138	-	357	-	-	-	-	357	11000-73110
3/19/19	3/21/19	3/26/19	Nashville, TN	To attend President's Meeting, SOAR Awards & TBR Quarterly meeting	-	625	92	-	716	-	-	-	-	716	11000-73110
2/14/19	2/14/19	3/27/19	Pigeon Forge, TN	To attend Pigeon Forge State of the City Address	-	-	-	15	15	-	-	-	-	15	11000-73110
4/4/19	4/5/19	4/10/19	Richmond, VA	NJCAA Annual Meeting***	61	-	99	24	184	-	-	-	-	184	11000-73210
5/6/19	5/7/19	5/13/19	Brentwood & Nashville, TN	To attend softball/baseball tournament & TBR President's Meeting	-	151	83	-	234	-	-	-	-	234	11000-73110
5/20/19	5/22/19	5/28/19	Plymouth, IN	To attend NJCAA Golf Tournament	784	-	83	24	890	-	-	-	-	890	11000-73210
5/27/19	5/30/19	6/10/19	Grand Junction, CO	To attend NJCAA JUCO World Series baseball tournament	1,031	544	193	48	1,815	-	-	-	-	1,815	11000-73210
6/7/19	6/10/19	6/24/19	Colorado Springs, CO	To serve as chaperone for WSCC Adventurers trip	937	-	215	200	1,351	-	-	-	-	1,351	11000-73210
6/13/19	6/13/19	6/26/19	Pigeon Forge, TN	Fee to attend Sevier State of the County Address	-	-	-	15	15	-	-	-	-	15	11000-73110
6/19/19	6/21/19	6/30/19	Gallatin, TN	To attend TBR Quarterly meeting	-	226	138	-	364	-	-	-	-	364	11000-73110
<b>Total Travel Expenses for the President</b>					<b>\$ 5,301</b>		<b>\$ 1,917</b>	<b>\$ 2,851</b>	<b>\$ 11,572</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,159</b>	<b>\$ 13,731</b>	

\*Lodging and some meals provided by TBR  
\*\*Travel expenses reimbursed by TBR  
\*\*Lodging and airfare provided by NJCAA

**Walters State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2018 to June 30, 2019**

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					
8/8/19	8/28/18	The Country Club, Inc.	Lunch meeting with trustee to discuss HYPE	\$ -	\$ -	\$ -	\$ 52	\$ -	\$ 52	3	\$ 17.25	11025-74981
8/13/18	8/28/18	Ruby Tuesday's	Lunch meeting with Jefferson County Schools Director	-	-	-	51	-	51	4	\$ 12.66	11050-74981
various	9/25/18	Walmart	Snacks/Beverages for various meetings in President's Office	61	-	-	-	-	61	various	various	11000-74981
various	10/24/18	Walmart	Snacks/Beverages for various meetings in President's Office	91	-	-	-	-	91	various	various	11000-74981
10/19/18	9/11/18	Knoxville Urban League	Equal Opportunity Awards Gala	-	-	-	2,000	-	2,000	10	\$ 200.00	11025-74984
various	1/2/19	Walmart	Snacks/Beverages for various meetings in President's Office	140	-	-	-	-	140	various	various	11000-74981
	1/15/19	Brumley's Restaurant	Dinner meeting with potential donors	-	-	-	238	-	238	4	\$ 59.48	11050-74981
various	1/23/19	Walmart	Snacks/Beverages for various meetings in President's Office	22	-	-	-	-	22	various	various	11000-74981
various	1/24/19	The Country Club, Inc.	Annual Membership dues	-	-	-	4,746	-	4,746	6	\$ 791.00	11050-74480
1/15/19	1/23/19	Redbud Deli Inc	Annual Legislative Luncheon	296	-	-	-	-	296	30	\$ 9.88	11000-74981
1/15/19	1/31/19	Executive Director	Annual Legislative Luncheon	50	-	-	-	-	50	various	various	11000-74981
3/22/19	2/21/19	Greene County Partnership Inc	Registration for Greene County Partnership Legislative Breakfast	80	-	-	-	-	80	1	\$ 80.00	11000-74981
2/24/19	3/7/19	Brumley's Restaurant	Dinner meeting with potential donors	-	-	-	286	-	286	4	\$ 71.48	11050-74981
3/22/19	3/28/19	Hillbillys LLC	Lunch for HCBOE New Program Meeting	180	-	-	-	-	180	15	\$ 12.00	11000-74981
4/23/19	4/22/19	Morristown Area Chamber of Commerce	Tickets to Small Business Awards of Excellence Luncheon	88	-	-	-	-	88	4	\$ 22.00	11000-74981
various	4/23/19	Walmart	Snacks/Beverages for various meetings in President's Office	54	-	-	-	-	54	various	various	11000-74981
4/23/19	4/25/19	Cracker Barrell Old Country Store	For meeting with HCBOE, WSCC, & Business/Industry contacts	100	-	-	-	-	100	18	\$ 5.57	11000-74981
3/19-3/20/19	4/30/19	SOAR Costs	SOAR Awards Gala (finalist dinner, honors luncheon, gala dinner)	1,200	-	-	-	-	1,200	8	\$ 150.00	11000-74981
4/26/19	5/14/19	Brumley's Restaurant	Dinner meeting with potential donor	-	-	-	122	-	122	2	\$ 60.75	11050-74981
various	5/28/19	Walmart	Snacks/Beverages for various meetings in President's Office	99	-	-	-	-	99	various	various	11000-74981
various	6/24/19	Walmart	Snacks/Beverages for various meetings in President's Office	72	-	-	-	-	72	various	various	11000-74981
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 2,535</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,494</b>	<b>\$ -</b>	<b>\$ 10,029</b>			

**Walters State Community College**  
**Schedule C - Other Expenses for the President**  
**For the Period July 1, 2018 to June 30, 2019**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
10/18/18	Student	Stipend for Student Artwork	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ 800	11035-74790
2/21/19	HC*Excell	Donation in support of education	-	-	-	1,000	-	1,000	11050-74984
4/18/19	Student	2018-2019 Outstanding Student Award	-	-	-	500	-	500	11050-74790
5/7/19	Student	Stipend for purchase of student artwork displayed in Presidential Office Suite	-	-	-	200	-	200	11050-74790
<b>Total Other Operating Expenses for the President</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ 2,500</b>	

**Tennessee Board of Regents**

**Audit Committee**

**November 19, 2019**

*Unaudited*

**Chattanooga State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2018 to June 30, 2019**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 244,421	\$ -	\$ -	\$ -	\$ -	\$ 244,421
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		-	-	-	-	-	-
Salary, Benefits & Other Payments		<u>267,621</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>267,621</u>
Travel	A	6,576	-	-	-	-	6,576
Business Meals and Hospitality	B	3,220	510	-	-	-	3,730
Other Expenses	C	-	2,233	1,461	-	-	3,694
<b>Total Expenses for the President</b>		<u>277,417</u>	<u>2,743</u>	<u>1,461</u>	<u>-</u>	<u>-</u>	<u>281,621</u>
<b>President's Office:</b>							
Salary and Benefits (1 FTE)		67,966	-	-	-	-	67,966
Travel		15	-	-	-	-	15
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		7,887	180	-	-	-	8,067
		<u>75,868</u>	<u>180</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>76,048</u>
<b>Total Expenses</b>		<u>\$ 353,285</u>	<u>\$ 2,923</u>	<u>\$ 1,461</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 357,669</u>

**Additional Disclosures:**  
None

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



Chattanooga State Community College  
Schedule A - Travel Expenses for the President - Unaudited  
For the Period July 1, 2018 to June 30, 2019

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
7/18/18	7/18/18	8/15/18	River City Co	City Health Wellness	\$ -	\$ -	\$ -	\$ 5	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ 5	100001-73100
7/19/18	7/19/18	8/15/18	Edney Bldg	Enterprise Board Meeting				6	6					6	100001-73100
7/19/18	7/19/18	8/15/18	Convention Center	Rotary Meeting				7	7					7	100001-73100
7/24/18	7/24/18	8/15/18	Mountain City Club	Chatt Kiwanis - Speaking				2	2					2	100001-73100
7/26/18	7/26/18	8/15/18	Chattanooga Chamber	Chamber Vision Mtg 1				6	6					6	100001-73100
7/30/18	7/30/18	8/3/18	Chatt, TN Parking	River City Board Meeting Parking Fee - due to College - overpayment to Dr. Ashford - clearing AR (6/30/18)				6	6					6	100001-73100
8/6/18	8/7/18	8/15/18	Nashville, TN	TBR President's meeting and legislative summit		198	89	-	287					287	100001-73100
8/21/18	8/21/18	9/12/18	Convention Center	United Way Kickoff				4	4					4	100001-73100
8/22/18	8/22/18	9/12/18	Convention Center	Annual Meeting				4	4					4	100001-73100
8/28/18	8/28/18	9/12/18	Bessie Smith Center	Visioning Session #1				2	2					2	100001-73100
8/28/18	8/28/18	9/12/18	Bessie Smith Center	Visioning Session #2				2	2					2	100001-73100
9/11/18	9/11/18	10/31/18	Bessie Smith Center	Meet with candidates				4	4					4	100001-73100
9/13/18	9/13/18	10/31/18	Benwood	Workforce Dev Meeting				6	6					6	100001-73100
9/13/18	9/13/18	10/31/18	Convention Center	Rotary weekly meeting				2	2					2	100001-73100
9/18/18	9/18/18	10/31/18	Convention Center	First Things First Dinner				8	8					8	100001-73100
9/20/18	9/20/18	10/31/18	Convention Center	Rotary weekly meeting				4	4					4	100001-73100
9/30/18	10/1/18	10/10/18	Franklin, TN	TBR 2018 Biennial Conference on Diversity, Equity and Completion			128	-	128					128	100001-73100
10/5/18	10/5/18	11/7/18	Convention Center	CRMA Lunch & Chamber meeting				8	8					8	100001-73100
10/15/18	10/15/18	11/7/18	River City Co	Board Meeting				6	6					6	100001-73100
10/17/18	10/17/18	11/7/18	EPB	TN Valley Consortium meeting				6	6					6	100001-73100
10/18/18	10/18/18	11/7/18	Edney Center	Enterprise Ctr Board meeting				6	6					6	100001-73100
10/18/18	10/18/18	11/7/18	Convention Center	Rotary weekly meeting				4	4					4	100001-73100
10/22/18	10/24/18	9/27/18	Vernon, TX	SACSCOC On-site Reaffirmation site visit - committee member	794			-	794					794	100001-73200
10/22/18	10/24/18	9/27/18	Vernon, TX	SACSCOC On-site Reaffirmation site visit - committee member - REFUND	(794)			-	(794)					(794)	100001-73200
10/26/18	10/26/18	11/7/18	Westin Hotel	NASPA Symposium welcome				7	7					7	100001-73100
10/30/18	10/30/18	11/7/18	Convention Center	Urban League Breakfast				4	4					4	100001-73100
11/1/18	11/1/18	12/5/18	Convention Center	Rotary Meeting				4	4					4	100001-73100
11/8/18	11/8/18	12/5/18	Convention Center	Rotary Meeting				4	4					4	100001-73100
11/14/18	11/15/18	12/5/18	Nashville, TN	TBR Presidents Meeting and Retreat		198	14	-	213					213	100001-73100
11/16/18	11/16/18	12/5/18	Chamber & Benwood	Apprenticeship Event and Meeting				6	6					6	100001-73100
11/30/18	11/30/18	12/5/18	Benwood	Gates Foundation Meeting				6	6					6	100001-73100
12/8/18	12/11/18	7/10/18	New Orleans	SACSCOC Annual Meeting	520	608	143	722	1,992					1,992	100001-73200
1/9/19	1/19/19	2/13/19	Convention Center	Chamber Econ Outlook Breakfast				4	4					4	100001-73100
1/10/19	1/10/19	2/13/19	Convention Center	Rotary Meeting				4	4					4	100001-73100
1/16/19	1/16/19	2/13/19	B.Smith Cultural Center	CWLI Annual Meeting				2	2					2	100001-73100
1/16/19	1/16/19	2/13/19	Chamber	Collaborative Exploration Meeting				2	2					2	100001-73100
1/23/19	1/23/19	2/13/19	Benwood	Chattanooga 2.0 Meeting				6	6					6	100001-73100
1/24/19	1/24/19	2/13/19	Convention Center	Rotary Meeting				4	4					4	100001-73100
1/30/19	1/30/19	2/13/19	Chamber	Chamber Board Meeting				2	2					2	100001-73100
1/31/19	1/31/19	2/13/19	Convention Center	Rotary Meeting				4	4					4	100001-73100
2/7/19	2/7/19	3/20/19	Walker Theater	Chamber Velocity 2040 Workshop				6	6					6	100001-73100
2/8/19	2/8/19	3/20/19	Hennen's Restaurant	Foundation Board Recruitment				4	4					4	100001-73100
2/28/19	3/1/19	3/13/19	Atlanta, GA	Join honors students on visit to National Center for Civil and Human Rights		183	99	43	325					325	100001-73200
3/8/19	3/8/19	4/10/19	Chatt - Freight Waves	Discussion with Chamber				6	6					6	100001-73100
3/13/19	3/13/19	4/10/19	Chatt - Convention Ctr	CGLA Luncheon				4	4					4	100001-73100
3/14/19	3/14/19	4/10/19	Chatt - Convention Ctr	Rotary Meeting				4	4					4	100001-73100
3/19/19	3/21/19	4/10/19	Nashville, TN	TBR SOAR Awards Gala, President's Meeting, and TBR Board Meeting		533	92	92	716					716	100001-73100
3/22/19	3/22/19	4/10/19	Chatt - Chamber Board Room	Lunch with Governor				2	2					2	100001-73100
4/3/19	4/3/19	5/8/19	Chatt - Chamber Office	Chamber Board Meeting				2	2					2	100001-73100
4/3/19	4/3/19	5/8/19	Chatt - Chamber Office	Chamber Velocity Meeting				2	2					2	100001-73100
4/12/19	4/18/19	1/24/19	Orlando, FL	AACC Annual Convention	563	560	193	925	2,241					2,241	100001-73200
4/22/19	4/22/19	5/8/19	Chatt - River City Co	River City Board Meeting				6	6					6	100001-73100
4/24/19	4/24/19	5/8/19	Chatt - Convention Ctr	CRMA Awards Luncheon				4	4					4	100001-73100
4/29/19	4/29/19	5/8/19	Chatt - Convention Ctr	HCDE Superintendent's Dinner				5	5					5	100001-73100
5/3/19	5/3/19	6/19/19	Chatt - Chattanooga Hotel	SGA Leadership Retreat				1	1					1	100001-73100
5/6/19	5/7/19	5/15/19	Nashville, TN	Meeting with TBR Chancellor and President's Council Meeting		209	92	-	300					300	100001-73100
5/9/19	5/9/19	6/19/19	Chatt - Convention Ctr	Rotary Meeting				4	4					4	100001-73100

Chattanooga State Community College  
Schedule A - Travel Expenses for the President - Unaudited  
For the Period July 1, 2018 to June 30, 2019

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code	
									Institutional	Foundation	Institutional	Foundation				
5/20/19	5/20/19	6/19/19	Chatt - Chattanooga Chamber	Special Board Mtg re: HCDE				6	6	-	-	-	-	6	100001-73100	
5/22/19	5/22/19	6/19/19	Chatt - Vision Hospitality	Partnership discussion				2	2	-	-	-	-	2	100001-73100	
5/29/19	5/29/19	6/19/19	Chatt - Chattanooga Chamber	Chattanooga Climbs Meeting				2	2	-	-	-	-	2	100001-73100	
6/5/19	6/5/19	7/10/19	Chatt - Convention Ctr	CAMOY Lunch				2	2	-	-	-	-	2	100001-73100	
6/19/19	6/19/19	7/10/19	Chatt - Convention Ctr	Diversity Summit & Lunch				6	6	-	-	-	-	6	100001-73100	
6/20/19	6/21/19	6/26/19	Gallatin, TN	TBR Quarterly Board Meeting - June 2019		101	35	6	136	-	-	-	-	136	100001-73100	
6/24/19	6/24/19	7/10/19	Chatt - EPB	Chamber Meeting				6	6	-	-	-	-	6	100001-73100	
<b>Total Travel Expenses for the President</b>						<b>\$ 1,083</b>	<b>\$ 2,590</b>	<b>\$ 882</b>	<b>\$ 2,021</b>	<b>\$ 6,576</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,576</b>	

Chattanooga State Community College  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
For the Period July 1, 2018 to June 30, 2019

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
4/5/18	7/17/18	Rotary Club of Chattanooga	Rotary meeting	\$ -	\$ 119	\$ -	\$ -	\$ -	\$ 119	7	\$ 17.00	1020-74980
9/6/18	8/2/18	LUCY LLC	Executive One on One Session Sponsorship: Minding the Gaps: A Symposium on Woman in the Workforce	500	-	-	-	-	500	2	250.00	100001-74980
9/6/18	10/9/18	Rotary Club of Chattanooga	Rotary meeting	-	136	-	-	-	136	8	17.00	1020-74980
9/25/18	9/28/18	ChSCC Food Services	Chattanooga's Enterprise Center group lunch discussion and tour campus regarding partnership with ChSCC	193	-	-	-	-	193	17	11.36	100001-74980
11/9/18	11/16/18	ChSCC Food Services	VIP Special event to honor Senator for his leadership in funding for early college students	77	-	-	-	-	77	20	3.87	100001-74980
1/8/19	2/4/19	Rotary Club of Chattanooga	Rotary meeting	-	136	-	-	-	136	8	17.00	1020-74980
1/11/19	2/4/19	Rotary Club of Chattanooga	Rotary meeting	-	119	-	-	-	119	7	17.00	1020-74980
1/11/19	1/18/19	ChSCC Food Services	VIP special event to posthumously honor Senator and Representative	102	-	-	-	-	102	50	2.03	100001-74980
1/11/19	6/7/19	Food Service - ChSCC	VIP Special event to posthumously honor Senator and Representative	206	-	-	-	-	206	42	4.91	100001-74980
3/11/19	3/15/19	Food Service - ChSCC	TCAT Welding night class students displaced by construction with no access to cafeteria; classes held at Hamilton County HS	152	-	-	-	-	152	19	8.00	100001-74980
3/11/19	3/15/19	Food Service - ChSCC	TCAT Welding day class and Motorcycle/Marine Engine Repair students displaced by construction with no access to cafeteria; classes held at Hamilton County HS	392	-	-	-	-	392	49	8.00	100001-74980
3/29/19	4/12/19	Food Service - ChSCC	Polytech Academy News Event	50	-	-	-	-	50	NA	50.00	100001-74980
4/16/19	5/2/19	Public Education Foundation	PEF 30th Anniversary Luncheon	600	-	-	-	-	600	8	75.00	100001-74980
5/28/19	6/14/19	Food Service - ChSCC	TN Valley Consortium Community College Summit	726	-	-	-	-	726	30	24.21	100001-74980
6/3/19	6/26/19	Rebecca Ashford	Partnership & funding priorities discussion with Community Foundation of Chattanooga	72	-	-	-	-	72	5	14.48	100001-74980
6/28/19	6/30/19	Food Service - ChSCC	Meeting with service-area freshmen legislators to highlight program tours of campus	125	-	-	-	-	125	10	12.50	100001-74980
VARIOUS	1/18/19	Food Service - ChSCC	Varous: Guest of the President's Office	24	-	-	-	-	24	NA	24.00	100001-74980
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 3,220</b>	<b>\$ 510</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,730</b>			

**Chattanooga State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2018 to June 30, 2019**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/17/18	Rotary Club of Chattanooga	Quarterly dues	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ 250	1020-74980
7/24/18	Leasa Summey	Max Gartman Memorial donation	-	100	-	-	-	100	1020-74980
9/13/18	GNC, Inc	Funeral flowers for Ray Albright	-	135	-	-	-	135	1020-74980
10/4/18	Nashville Office Interiors	Office furniture for President's relocated office	-	-	1,461	-	-	1,461	914002-74500
10/9/18	Rotary Club of Chattanooga	Quarterly dues	-	250	-	-	-	250	1020-74980
1/24/19	GNC, Inc	Funeral flowers for Robert Ramsey	-	110	-	-	-	110	1020-74980
2/4/19	Rotary Club of Chattanooga	Quarterly dues	-	250	-	-	-	250	1020-74980
3/5/19	GNC, Inc	Funeral flowers for Ann Ehmling	-	60	-	-	-	60	1020-74980
3/15/19	Rebecca Ashford	Event ticket to the Helen Ross McNabb Center Spirit Awards Dinner	-	200	-	-	-	200	1020-74980
4/18/19	Rotary Club of Chattanooga	Quarterly dues	-	250	-	-	-	250	1020-74980
4/18/19	Rotary Club of Chattanooga	Special occasions assessment	-	65	-	-	-	65	1020-74980
4/29/19	Leasa Summey	Memorial gift for Kim Thompson	-	100	-	-	-	100	1020-74980
5/15/19	Hope for the Inner City	Memorial gift for Margaret Venable	-	50	-	-	-	50	1020-74980
5/15/19	Orchard Knob Outreach at First	Memorial gift for Margaret Venable	-	50	-	-	-	50	1020-74980
5/15/19	GNC, Inc	Memorial flowers for Joann Miller's spouse	-	93	-	-	-	93	1020-74980
6/5/19	GNC, Inc	Memorial flowers for Howard Yarbrough's spouse	-	110	-	-	-	110	1020-74980
6/13/19	GNC, Inc	Funeral arrangements for Charles Parks	-	75	-	-	-	75	1020-74980
6/26/19	ChSCC	GNC, Inc - flowers for Duffy Frank after surgery	-	85	-	-	-	85	1020-74980
<b>Total Other Operating Expenses for the President</b>			<b>\$ -</b>	<b>\$ 2,233</b>	<b>\$ 1,461</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,694</b>	

**Cleveland State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2018 to June 30, 2019**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 225,409	\$ -	\$ -	\$ -	\$ -	\$ 225,409
Bonus Payments		2,276	-	-	-	-	2,276
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		-	-	-	-	-	-
<b>Salary, Benefits &amp; Other Payments</b>		<u>242,485</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>242,485</u>
Travel	A	4,639	-	-	-	1,472	6,111
Business Meals and Hospitality	B	5,572	949	-	-	645	7,166
Other Expenses	C	1,260	447	28,394	-	-	30,101
<b>Total Expenses for the President</b>		<u>253,957</u>	<u>1,396</u>	<u>28,394</u>	<u>-</u>	<u>2,117</u>	<u>285,863</u>
<b>President's Office:</b>							
Salary and Benefits (1 FTE)		66,437	-	-	-	-	66,437
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		-	-	-	-	-	-
		<u>66,437</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,437</u>
<b>Total Expenses</b>		<u>\$ 320,394</u>	<u>\$ 1,396</u>	<u>\$ 28,394</u>	<u>\$ -</u>	<u>\$ 2,117</u>	<u>\$ 352,300</u>

**Additional Disclosures:**

**Bonus Payments** – The President was authorized for and received a bonus payment during the period of \$2,276.00.

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 19 (2019 Chevrolet Impala 4-dr sedan) on 9/14/18 was \$28,380.04. Costs to maintain the vehicle are paid by the college and totaled \$\_\_\_\_.00 (Organization Code \_\_\_\_\_) for the period.

**Other Allowances** - The President is allowed, but has declined a spending allowances of \$40/month for a cell phone stipend.

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

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

Cleveland State Community College  
Schedule A - Travel Expenses for the President - Unaudited  
For the Period July 1, 2018 to June 30, 2019

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			
8/6/18	8/7/18	8/9/18	Nashville	TBR President's Mtg		\$ 189	\$ 31		\$ 220					\$ 220	100001/73100
9/25/18	9/26/18	10/2/18	Nashville	College Completion Community Summit		\$ 198	\$ 20		\$ 218					\$ 218	100001/73100
11/14/18	11/15/18	11/20/18	Nashville	TBR President's Retreat		\$ 198	\$ -		\$ 198					\$ 198	100001/73100
2/19/19	2/22/19	3/5/19	Los Angeles, CA	conference travel- Achieving the Dream 2019	\$ 527	\$ 803	\$ 94	\$ 48	a				\$ 1,472	\$ 1,472	13300-A/R from TBR
3/19/19	3/21/19	4/3/19	Nashville	TBR Systemwide Achievement mtg-SOAR		\$ 533	\$ 23	\$ 92	a	\$ 647				\$ 647	100001/73100
4/13/19	4/16/19	2/25/19	Orlando, FL	Amer.Assoc. of Community Colleges-- Annual Convention				\$ 865	b	\$ 865				\$ 865	100001/73200
4/13/19	4/16/19	4/23/19	Orlando, FL	Amer.Assoc. of Community Colleges-- Annual Convention	\$ 896	\$ 840	\$ 115	\$ 32	a	\$ 1,883				\$ 1,883	100001/73200
6/9/19	6/11/19	6/17/19	Asheville, NC	Community Colleges of Appalachia mtg		\$ 350	\$ 23			\$ 373				\$ 373	100001/73200
6/19/19	6/21/19	6/28/19	Nashville	TBR Quarterly Mtg		\$ 218	\$ 17			\$ 235				\$ 235	100001/73100
<b>Total Travel Expenses for the President</b>						<b>\$ 1,423</b>	<b>\$ 3,330</b>	<b>\$ 321</b>	<b>\$ 1,037</b>	<b>\$ 4,639</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,472</b>	<b>\$ 6,111</b>

a Parking

b Conference Registration Fee

Cleveland State Community College

Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited  
For the Period July 1, 2018 to June 30, 2019

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					
7/25/18	7/31/18	Cleveland Country Club	President's Cabinet Retreat	\$ 266					\$ 266	15	\$ 17.71	100001/74495
7/26/18	7/31/18	Tasteful Gatherings	reception for Chancellor's Award presentation to Greg Vital, donor	\$ 231					\$ 231	30	\$ 7.71	100001/74495
8/10/18	8/10/18	Tasteful Gatherings	Staff Appreciation Cookout		\$ 406				\$ 406	125	\$ 3.25	N/A
8/14/18	8/22/18	Tasteful Gatherings	In-Service breakfast	1,463					\$ 1,463	180	\$ 8.13	100001/74495
8/26/18	8/31/18	Tasteful Gatherings	dinner for Presidential Honors Scholars	\$ 504					\$ 504	25	\$ 20.15	100001/74495
10/29/18	11/1/18	Tasteful Gatherings	Town Hall mtg for employees	\$ 31					\$ 31	36	\$ 0.85	100001/74495
12/4/18	12/11/18	Tasteful Gatherings	Town Hall mtg for employees	\$ 41					\$ 41	36	\$ 1.15	100001/74495
12/14/18	12/21/18	Tasteful Gatherings	Annual Holiday Party for Employees	\$ 1,000				\$ 645	\$ 1,645	70	\$ 23.50	100001/74495
12/19/18	12/21/18	Tasteful Gatherings	Strategic Planning mtg	\$ 25					\$ 25	25	\$ 1.00	100001/74495
1/3/19	1/10/19	Tasteful Gatherings	In-Service breakfast	\$ 1,388					\$ 1,388	180	\$ 7.71	100001/74495
1/11/19	1/17/19	Tasteful Gatherings	Town Hall mtg for employees	\$ 8					\$ 8	36	\$ 0.21	100001/74495
1/23/19	1/31/19	Tasteful Gatherings	President's Cabinet Retreat	\$ 182					\$ 182	15	\$ 12.12	100001/74495
1/23/19	3/7/19	Wal Mart	President's Cabinet Retreat	\$ 62					\$ 62	15	\$ 4.11	100001/74495
2/15/19	2/21/19	Tasteful Gatherings	TN Achieves Mentors' breakfast & info session	\$ 260					\$ 260	70	\$ 3.72	100001/74495
2/18/19	2/28/19	Tasteful Gatherings	Town Hall mtg for employees	\$ 48					\$ 48	36	\$ 1.33	100001/74495
3/18/19	3/28/19	Tasteful Gatherings	Town Hall mtg for employees	\$ 38					\$ 38	36	\$ 1.04	100001/74495
4/18/19	4/23/19	Tasteful Gatherings	Town Hall mtg for employees	\$ 27					\$ 27	36	\$ 0.74	100001/74495
4/26/19	4/30/19	Stacey Swafford	Reimb for WalMart floral arrangements for Tracey Wright's going-away party		\$ 39				\$ 39	150	\$ 0.26	N/A
4/26/19	4/30/19	Oren's	Catering for Tracey Wright's going-away party		\$ 420				\$ 420	150	\$ 2.80	N/A
4/26/19	4/30/19	Kelly Blevins	Reimb for Food City cake for Tracey Wright's going-away party		\$ 39				\$ 39	150	\$ 0.26	N/A
4/26/19	4/30/19	Stacey Swafford	Reimb for Sam's club supplies for Tracey Wright's going-away party		\$ 45				\$ 45	150	\$ 0.30	N/A
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 5,572</b>	<b>\$ 949</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 645</b>	<b>\$ 7,166</b>			

**Cleveland State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2018 to June 30, 2019**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code					
			Institutional	Foundation	Institutional	Foundation								
8/8/18	Shell	fuel	\$	132				\$ 132	100001/75210					
9/4/18	Shell	fuel	\$	109				\$ 109	100001/75210					
9/14/18	Freeland Automotive	2019 Chevy Impala			\$	28,380		\$ 28,380	F:931110 O:810001 A:78120 F:110001					
9/20/18	St of TN-Dept of Revenue	2019 Chevy Impala license tag			\$	14		\$ 14	O:331013 A:75290					
10/8/18	Shell	fuel	\$	71				\$ 71	100001/75210					
11/6/18	Shell	fuel	\$	146				\$ 146	100001/75210					
12/6/18	Shell	fuel	\$	101				\$ 101	100001/75210					
1/4/19	Shell	fuel	\$	79				\$ 79	100001/75210					
1/31/19	Shell	fuel	\$	73				\$ 73	100001/75210					
3/5/19	Shell	fuel	\$	27				\$ 27	100001/75210					
3/15/19	Shell	fuel	\$	28				\$ 28	100001/75210					
4/4/19	A Southern Accent Quilt Shop	going-away gift for Tracey Wright			\$	406		\$ 406	N/A					
4/5/19	Shell	fuel	\$	87				\$ 87	100001/75210					
4/30/19	Holly Vincent	Reimb for Snapfish Photo Book going-away gift for Tracey Wright			\$	40		\$ 40	N/A					
6/11/19	Shell	fuel	\$	246				\$ 246	100001/75210					
6/20/19	Wm. Seymour	fuel	\$	64				\$ 64	100001/75210					
6/30/19	Shell	fuel	\$	98				\$ 98	100001/75210					
<b>Total Other Operating Expenses for the President</b>			<b>\$</b>	<b>1,260</b>	<b>\$</b>	<b>447</b>	<b>\$</b>	<b>28,394</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>30,101</b>



**Columbia State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2018 to June 30, 2019**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 240,945	\$ -	\$ -	\$ -	\$ -	\$ 240,945
Bonus Payments		5,052	-	-	-	-	5,052
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		474	-	-	-	-	474
Salary, Benefits & Other Payments		<u>261,271</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>261,271</u>
Travel	A	8,910	100	-	-	-	9,010
Business Meals and Hospitality	B	10,438	-	-	-	-	10,438
Other Expenses	C	2,533	-	-	-	-	2,533
<b>Total Expenses for the President</b>		<u>283,153</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>283,253</u>
<b>President's Office:</b>							
Salary and Benefits (2 FTE)		123,093	-	-	-	-	123,093
Travel		441	-	-	-	-	441
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		48,897	1,537	-	-	-	50,434
		<u>172,431</u>	<u>1,537</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>173,968</u>
<b>Total Expenses</b>		<u>\$ 455,584</u>	<u>\$ 1,637</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 457,221</u>

**Additional Disclosures:**

**Bonus Payments** – The President was authorized for and received a bonus payment during the period of \$5,052.00.

**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 by the college and totaled \$0 (Organization Code 419001) for the period.

**Other Allowances** - The President is provided other spending allowances of \$45 per month for cell phone paid to vendor.

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

Columbia State Community College  
Schedule A - Travel Expenses for the President - Unaudited  
For the Period July 1, 2018 to June 30, 2019

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			
7/25/18	7/25/18	8/8/18	Franklin, TN	State of the County	\$ -	\$ -	\$ -	\$ 55	\$ 55	\$ -	\$ -	\$ -	\$ -	\$ 55	100001-73100
8/6/18	8/7/18	9/10/18	Nashville, TN	TBR President's Meeting	-	193	27	-	-	220	-	-	-	220	100001-73100
10/3/18	10/5/18	9/6/18	Washington, DC	Williamson Co Forward Destination DC	-	-	-	3,000	3,000	-	-	-	-	3,000	100001-73200
11/10/18	11/10/18	10/11/18	Spring Hill, TN	Mayor's Ball	-	-	-	100	-	100	-	-	-	100	1003-73100
9/25/18	9/25/18	10/3/18	Franklin, TN	Williamson Inc State of the Schools	-	-	-	40	40	-	-	-	-	40	100001-73100
9/27/18	9/28/18	10/15/18	Dyersburg, TN	TBR Board Meeting	-	107	8	-	-	114	-	-	-	114	100001-73100
11/14/18	11/15/18	11/26/18	Nashville, TN	TBR President's Retreat	-	198	4	-	-	202	-	-	-	202	100001-73100
11/7/18	11/7/18	12/5/18	Franklin, TN	Williamson Inc. Annual Celebration	-	-	-	85	85	-	-	-	-	85	100001-73100
1/8/19	1/8/19	1/16/19	Nashville, TN	Legislative Reception	-	-	-	20	20	-	-	-	-	20	100001-73100
1/31/19	1/31/19	1/10/19	Columbia, TN	Maury Co Chamber annual meeting	-	-	-	75	75	-	-	-	-	75	100001-73100
2/5/19	2/5/19	1/4/19	Franklin, TN	Williamson Inc Inaugural Day	-	-	-	85	85	-	-	-	-	85	100001-73100
2/14/19	2/14/19	2/18/19	Nashville, TN	Meeting with Governor Lee	36	-	-	-	-	36	-	-	-	36	100001-73100
2/20/19	2/20/19	3/5/19	Columbia, TN	Maury Co Chamber training	-	-	-	30	30	-	-	-	-	30	100001-73100
2/22/19	2/22/19	2/6/19	Columbia, TN	Maury Co Chamber meeting	-	-	-	15	15	-	-	-	-	15	100001-73100
3/12/19	3/13/19	1/10/19	Nashville, TN	TN College Assoc meeting	-	-	-	125	125	-	-	-	-	125	100001-73100
3/13/19	3/13/19	4/1/19	Nashville, TN	Tenn College Assoc meeting	14	-	-	-	-	14	-	-	-	14	100001-73100
3/19/19	3/21/19	4/1/19	Nashville, TN	TBR and SOAR events	-	625	44	-	-	668	-	-	-	668	100001-73100
3/20/19	3/20/19	4/11/19	Nashville, TN	SOAR Awards Gala	200	-	-	-	-	200	-	-	-	200	100001-73300
3/28/19	3/28/19	3/20/19	Columbia, TN	Maury Co Chamber Breakfast with the Mayor	-	-	-	20	20	-	-	-	-	20	100001-73100
4/10/19	4/16/19	5/13/19	Orlando, FL	HERDI board meeting & AACC annual convention	1,056	1,121	252	-	-	2,428	-	-	-	2,428	100001-73100
4/13/19	4/16/19	2/5/19	Orlando, FL	AACC annual convention	-	-	-	877	877	-	-	-	-	877	100001-73200
6/10/19	6/10/19	7/10/19	Nashville, TN	Rotary Club meeting	14	-	-	-	-	14	-	-	-	14	100001-73100
6/21/19	6/21/19	6/26/19	Gallatin, TN	TBR Board Meeting	-	109	8	-	-	116	-	-	-	116	100001-73100
6/27/19	6/27/19	6/12/19	Columbia, TN	Maury Co Chamber Breakfast with the Mayor	-	-	-	20	20	-	-	-	-	20	100001-73100
9/14/19	9/16/19	3/20/19	Nashville, TN	COMBASE 2019	-	-	-	450	450	-	-	-	-	450	fund 110001 acct 16900
<b>Total Travel Expenses for the President</b>					<b>\$ 1,320</b>	<b>\$ 2,352</b>	<b>\$ 341</b>	<b>\$ 4,997</b>	<b>\$ 8,910</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,010</b>	

**Columbia State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2018 to June 30, 2019**

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					
7/27/18	8/1/18	Yates, Betty Ann	Cabinet Retreat	\$ 97	\$ -	\$ -	\$ -	\$ -	\$ 97			100004-74501
8/3/18	8/13/18	Yates, Betty Ann	Cabinet Retreat	24	-	-	-	-	24			100004-74501
8/3/18	10/15/18	State of Tennessee	Cabinet Retreat	142	-	-	-	-	142			100004-74501
				262	-	-	-	-	262	8	\$ 32.78	
7/17/18	8/8/18	US Bank National	SCUP group meeting	189	-	-	-	-	189	35	\$ 5.41	100004-74501
9/16/18	9/12/18	Jim N Nick's Bar-B-Que	President's Leadership Society	1,251	-	-	-	-	1,251			100004-74501
			- Picnic									
9/16/18	10/1/18	Walmart	President's Leadership Society	47	-	-	-	-	47			100004-74501
			- Picnic									
				1,297	-	-	-	-	1,297	55	\$ 23.58	
9/17/18	10/3/18	US Bank National	Cabinet meeting	36	-	-	-	-	36	8	\$ 4.50	100004-74501
10/15/18	11/28/18	Smith, Janet F	Cabinet meeting	26	-	-	-	-	26	7	\$ 3.74	100004-74501
10/26/18	11/5/18	Kroger	College Leadership Mtg	56	-	-	-	-	56			100004-74501
10/26/18	11/12/18	US Bank National	College Leadership Mtg	220	-	-	-	-	220			100004-74501
				276	-	-	-	-	276	25	\$ 11.02	
12/7/18	12/5/18	Market Square Café	Cabinet meeting	63	-	-	-	-	63	7	\$ 9.06	100004-74501
12/7/18	12/3/18	Nolens Barbeque	Holiday Party	204	-	-	-	-	204			100004-74501
12/7/18	12/17/18	Kroger	Holiday Party	99	-	-	-	-	99			100004-74501
12/7/18	12/19/18	Buckhead Coffee & Catering	Holiday Party	250	-	-	-	-	250			100004-74501
				553	-	-	-	-	553	125	\$ 4.42	
12/15/18	12/12/18	Dannie Holmes Catering	President's Leadership Society	560	-	-	-	-	560			100004-74501
			- Reception									
12/15/18	12/19/18	Casner, Cheryl	President's Leadership Society	53	-	-	-	-	53			100004-74501
			- Reception									
				613	-	-	-	-	613	40	\$ 15.32	
12/17/18	12/12/18	Deer Run Retreat Center	College Leadership Retreat	314	-	-	-	-	314			100004-74501
12/17/18	12/17/18	Kroger	College Leadership Retreat	29	-	-	-	-	29			100004-74501
				342	-	-	-	-	342	24	\$ 14.27	
1/24/19	1/24/19	Whinnery, Dustan	Legislative Breakfast	195	-	-	-	-	195			fund 820021 acct 25400
1/25/19	1/24/19	Dannie Seagraves	Legislative Breakfast	2,513	-	-	-	-	2,513			fund 820021 acct 25400
2/11/19	1/24/19	Best Cleaners of Columbia	Legislative Breakfast	655	-	-	-	-	655			fund 820021 acct 25400
				3,363	-	-	-	-	3,363	140	\$ 24.02	
2/11/19	2/13/19	Smith, Janet F	Meeting with Governer Lee	82	-	-	-	-	82	5	\$ 16.39	100004-74501
2/15/19	2/13/19	Jersey Mike's Subs	College Leadership Mtg	184	-	-	-	-	184			100004-74501
2/15/19	2/18/19	Buckhead Coffee and Catering	College Leadership Mtg	180	-	-	-	-	180			100004-74501
				364	-	-	-	-	364	28	\$ 13.01	
3/25/19	3/27/19	Smith, Janet F	Cabinet meeting	61	-	-	-	-	61	7	\$ 8.71	100004-74501
4/5/19	4/3/19	Jersey Mike's Subs	College Leadership Mtg	158	-	-	-	-	158			100004-74501
4/5/19	4/8/19	Buckhead Coffee and Catering	College Leadership Mtg	150	-	-	-	-	150			100004-74501
				308	-	-	-	-	308	27	\$ 11.41	
4/25/19	4/17/19	Square Market Café	UNA Articulation Agreement	413	-	-	-	-	413			100004-74501
4/25/19	4/17/19	Square Market Café	UNA Articulation Agreement	120	-	-	-	-	120			100004-74501
				533	-	-	-	-	533	25	\$ 21.30	
4/26/19	4/29/19	Amazon	Convocation	153	-	-	-	-	153			100004-74500
		Windmill Bakery and Coffee		180	-	-	-	-	180			100004-74501
4/26/19	4/29/19	Shop	Convocation									
				975	-	-	-	-	975			100004-74501
4/26/19	5/8/19	Buckhead Coffee and Catering	Convocation									

**Columbia State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2018 to June 30, 2019**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
4/26/19	5/8/19	Lowe's	Convocation	119	-	-	-	-	119			100004-74500
4/26/19	6/5/19	Best Cleaners of Columbia	Convocation	64	-	-	-	-	64			100004-74490
				1,491	-	-	-	-	1,491	135	\$ 11.05	
5/4/19	5/1/19	Windmill Bakery and Coffee Shop	President's Leadership Society - Reception	350	-	-	-	-	350			100004-74501
5/4/19	5/20/19	Kroger	President's Leadership Society - Reception	58	-	-	-	-	58			100004-74500
5/4/19	6/5/19	Best Cleaners of Columbia	President's Leadership Society - Reception	51	-	-	-	-	51			100004-74490
				459	-	-	-	-	459	70	\$ 6.56	
6/3/19	6/5/19	Smith, Janet F	Cabinet meeting	30	-	-	-	-	30	7	\$ 4.28	100004-74501
6/10/19	6/5/19	Domino's Pizza	Maury Regional Med Center - MASH student event	90	-	-	-	-	90	30	\$ 3.00	100004-74501
				-	-	-	-	-	-			
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 10,438</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,438</b>			

Columbia State Community College  
 Schedule C - Other Expenses for the President - Unaudited  
 For the Period July 1, 2018 to June 30, 2019

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
8/27/18	Beck, Teresa Joy.	Interior Design - President's Office	\$ 2,433	\$ -	\$ -	\$ -	\$ -	\$ 2,433	100001-74490
3/5/19	Smith, Janet F	Reimbursement for books purchased	100	-	-	-	-	100	100001-74500
<b>Total Other Operating Expenses for the President</b>			<u>\$ 2,533</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,533</u>	

**Jackson State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2018 to June 30, 2019**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 233,983	\$ -	\$ -	\$ -	\$ -	\$ 233,983
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		-	-	-	-	-	-
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		5,200	-	-	-	-	5,200
Salary, Benefits & Other Payments		<u>249,983</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>249,983</u>
Travel	A	7,747	-	-	-	-	7,747
Business Meals and Hospitality	B	2,420	359	-	-	-	2,779
Other Expenses	C	-	-	-	-	-	-
<b>Total Expenses for the President</b>		<u>260,150</u>	<u>359</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>260,509</u>
<b>President's Office:</b>							
Salary and Benefits (1 FTE)		87,840	-	-	-	-	87,840
Travel		609	-	-	-	-	609
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		2,796	-	-	-	-	2,796
		<u>91,246</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>91,246</u>
<b>Total Expenses</b>		<u>\$ 351,396</u>	<u>\$ 359</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 351,755</u>

**Additional Disclosures:**

**Vehicle** - The President is provided the use of a vehicle. Costs to maintain the vehicle are paid by the [university/college] and totaled \$810.26 in receipts (417010-Transportation) and \$402.48 in billable employee hours for the period.

**Other Allowances** - The President is provided other spending allowances of \$100/month for cell phone and \$333.33/month for administrative 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.*

**Jackson State Community College**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2018 to June 30, 2019**

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			
12/8/18	12/11/18	7/17/18	New Orleans, LA	2018 SACSCOC Annual Meeting	-	-	-	525	-	-	-	-	-	525	100010-73200
8/6/18	8/7/18	8/13/18	Nashville, TN	TBR President's Meeting and Legislative Summit	-	158	89	-	-	-	-	-	-	247	100010-73150
10/4/18	10/6/18	8/15/18	Smyrna, TN	2018 WHET Conference	-	-	-	175	-	-	-	-	-	175	100010-73100
		8/31/18	Vehicle Expense	August Gas	84	-	-	-	-	-	-	-	-	84	100010-75210
10/31/18	11/2/18	9/24/18	Nashville, TN	Tennessee Governor's Conference Registration	-	-	-	290	-	-	-	-	-	290	100010-73150
		9/30/18	Vehicle Expense	July Gas	92	-	-	-	-	-	-	-	-	92	100010-75210
		9/30/18	Vehicle Expense	September Gas	68	-	-	-	-	-	-	-	-	68	100010-75210
10/1/18	10/2/1028	10/8/18	Franklin, TN	Diversity Conference	-	-	77	-	-	-	-	-	-	77	100010-73100
10/4/18	10/6/18	10/12/18	Smyrna, TN	WHET Conference	-	157	77	-	-	-	-	-	-	234	100010-73100
		10/31/18	Vehicle Expense	October Gas	118	-	-	-	-	-	-	-	-	118	100010-75210
10/31/18	11/2/18	11/7/18	Nashville, TN	2018 Governor's Conference	-	418	153	58	-	-	-	-	-	628	100010-73100
11/14/18	11/15/18	11/20/18	Nashville, TN	TBR President's Meeting/Retreat	-	198	92	-	-	-	-	-	-	290	100010-73100
		11/30/18	Vehicle Expense	November Gas	101	-	-	-	-	-	-	-	-	101	100010-75210
12/8/18	12/11/18	12/14/18	New Orleans, LA	SACSCOC Annual Conference	-	604	249	157	-	-	-	-	-	1,009	100010-73200
		12/30/18	Vehicle Expense	December Gas	76	-	-	-	-	-	-	-	-	76	100010-75210
		1/31/19	Vehicle Expense	January Gas	38	-	-	-	-	-	-	-	-	38	100010-75210
3/12/19	3/13/19	2/20/19	Nashville, TN	Registration Tennessee College Association 2019 Annual Meeting	-	-	-	125	-	-	-	-	-	125	100010-73100
2/19/19	2/19/19	2/22/19	Nashville, TN	TBR Meeting	-	-	-	42	-	-	-	-	-	42	100010-73100
		2/28/19	Vehicle Expense	February Gas	82	-	-	-	-	-	-	-	-	82	100010-75210
2/26/19	2/26/19	3/4/19	Nashville, TN	TBR Meeting	-	-	-	42	-	-	-	-	-	42	100010-73100
		2/28/19	Vehicle Expense	February Trip Tickets	47	-	-	-	-	-	-	-	-	47	100010-73100
3/1/19	3/3/19	3/13/19	Cleveland, TN	Men/Women's Basketball Tournaments	-	233	138	23	-	-	-	-	-	393	100010-73100
3/19/19	3/21/19	3/27/19	Nashville, TN	SOAR 2019	-	541	152	84	-	-	-	-	-	776	100010-73100
		3/25/19	Orlando, Florida	Annual Convention The American Association of Community Colleges	-	-	-	805	-	-	-	-	-	805	100010-73200
		3/31/19	Vehicle Expense	March Gas	76	-	-	-	-	-	-	-	-	76	100010-75210
		4/30/19	Vehicle Expense	April Gas	47	-	-	-	-	-	-	-	-	47	100010-75210
4/12/19	4/17/19	5/1/19	Ormond, FL	AACC Travel	69	607	363	-	-	-	-	-	-	1,039	100010-73200

Jackson State Community College  
Schedule A - Travel Expenses for the President - Unaudited  
For the Period July 1, 2018 to June 30, 2019

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
5/6/19	5/7/19	5/10/19	Nashville, TN	TBR President's Meeting		181	92							273	100010-73150
		5/31/19	Vehicle Expense	May Gas	80									80	100010-75210
		6/12/19	Reimbursement to JSCC from President	Mileage Reimbursement for SACSCOC Travel - Reimbursed to President by SACSCOC	(389)									(389)	100010-75210
6/20/19	6/21/19	6/24/19	Gallatin, TN	TBR Quarterly Meeting		101	83							184	100010-73150
		6/30/19	Vehicle Expense	June Gas	74									74	100010-75210
<b>Total Travel Expenses for the President</b>					<b>\$ 664</b>	<b>\$ 3,198</b>	<b>\$ 1,560</b>	<b>\$ 2,325</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,747</b>	



**Jackson State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2018 to June 30, 2019**

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					
8/1/18	9/12/18	Heather Freeman (reimburse for water purchased at Kroger)	Complete Tennessee	\$ 7					\$ 7	20	\$ 0.35	100010-74503
8/21/18	9/24/18	Do Dahs Donuts	Fall In-Service	112	-	-	-	-	112	150	\$ 0.75	100010-74503
8/21/18	9/24/18	Starbucks Coffee	Fall In-Service	170	-	-	-	-	170	150	\$ 1.13	100010-74503
8/21/18	8/17/18	Sams	Fall In-Service	153	-	-	-	-	153	150	\$ 1.02	100010-74503
8/21/18	9/12/18	Heather Freeman (reimburse for fruit purchased at Kroger)	Fall In-Service	5					5	150	\$ 0.04	100010-74503
				440					440		\$ 2.93	
8/22/18	8/23/18	Sams/Walmart	Chase Reception	150	26	-	-	-	176	200	\$ 0.88	100010-74503 1001-263034
8/22/18	8/27/18	Miss Tennessee Charm, Inc.	Chase Reception	50	-	-	-	-	50	200	\$ 0.25	100010-74503
8/22/18	8/31/18	Eric's Rental (tablecloths)	Chase Reception	-	26	-	-	-	26	200	\$ 0.13	1001-263034
				200	52	-	-	-	252		\$ 1.26	
9/5/2018 9/6/2018 10/3/2018 10/4/2018	8/31/18	Heather Freeman (reimburse for Walmart purchases)	TN Trained Meetings for West Tennessee - TBR Hosting	11	-	-	-	-	11	13	\$ 0.87	100010-74503
10/3/18	10/3/18	Heather Freeman (reimbursement)	Coffee Supplies	3					3			100010-74503
10/16/18	11/7/18	The Jackson Chamber	Just The Facts event for President and Vice President for Student Success and Institutional Effectiveness	30					30	2	\$ 15.00	100010-74503
11/8/18	11/28/18	The Jackson Chamber	Quarterly Breakfast	15					15	1	\$ 15.00	100010-74503
12/3/18	12/5/18	Gourmet Your Way	Legislative Lunch	408					408	30	\$ 13.59	100010-74503
12/4/18	12/4/18	Heather Freeman (reimbursement)	Water for President's office	4					4			100010-74503
12/13/18	12/13/18	Sams/Walmart	Supplies for Celebrate the Season/Employee Recognition Sponsored by Leaders Credit Union	34					34	150	\$ 0.22	100010-74503
1/9/19	1/10/19	Heather Freeman (reimbursement - Walmart Sams)	Spring Convocation 2019	12					12	150	\$ 0.08	100010-74503
1/9/19	1/10/19	Walmart	Spring Convocation 2019	144					144	150	\$ 0.96	100010-74503
1/9/19	2/25/19	Do-Dahs Donuts	Spring Convocation 2019	144					144	150	\$ 0.96	100010-74503
1/9/19	2/25/19	Starbucks	Spring Convocation 2019	203					203	150	\$ 1.36	100010-74503
				503					503		\$ 3.35	

Jackson State Community College  
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited  
For the Period July 1, 2018 to June 30, 2019

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					
1/16/19		Bancorp South	Flowers/Zach Pruitt Service		50				50			
2/27/19	3/4/19	Gourmet Your Way	tnAchieves Mentor Breakfast	750					750	50	\$ 15.00	100010-74503
2/27/19	3/15/19	Heather Freeman (reimbursement - Food Giant)	tnAchieves Mentor Breakfast	12					12	50	\$ 0.25	100010-74503
				762					762		\$ 15.25	
2/28/19		Kara Reeves - Reimbursement	Student Meals for Student Meals		77				77	8	\$ 9.61	1001-263034
	4/1/19	Heather Freeman - Reimbursement	Gift Cards for SkillsUSA		180				180			1001-263034
	6/14/19	Heather Freeman - Reimbursement	Gift Bags for Mayor Gist and Jimmy Bell	3					3	2	\$ 1.50	1001-263034
				-	-	-	-	-	-			
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 2,420</b>	<b>\$ 359</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,779</b>			

**Northeast State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2018 to June 30, 2019**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 171,111	\$ -	\$ -	\$ -	\$ -	\$ 171,111
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		750	-	-	-	-	750
Housing Allowance		8,100	-	-	-	-	8,100
Vehicle Allowance		4,200	-	-	-	-	4,200
Other Allowances		-	-	-	-	-	-
Salary, Benefits & Other Payments		<u>184,161</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>184,161</u>
Travel	A	10,178	-	-	-	-	10,178
Business Meals and Hospitality	B	1,537	-	614	21,191	-	23,342
Other Expenses	C	-	-	-	-	-	-
<b>Total Expenses for the President</b>		<u>195,876</u>	<u>-</u>	<u>614</u>	<u>21,191</u>	<u>-</u>	<u>217,681</u>
<b>President's Office:</b>							
Salary and Benefits (3 FTE)		132,649	-	-	-	-	132,649
Travel		4,356	-	-	-	-	4,356
Business Meals and Hospitality		-	-	-	22	-	22
Other Expenses		19,497	-	-	-	-	19,497
		<u>156,502</u>	<u>-</u>	<u>-</u>	<u>22</u>	<u>-</u>	<u>156,525</u>
<b>Total Expenses</b>		<u>\$ 352,378</u>	<u>\$ -</u>	<u>\$ 614</u>	<u>\$ 21,214</u>	<u>\$ -</u>	<u>\$ 374,206</u>

**Additional Disclosures:**

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

**Vehicle Allowance** - The President was provided a vehicle allowance of \$700 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.*

Northeast State Community College  
Schedule A - Travel Expenses for the President - Unaudited  
For the Period July 1, 2018 to June 30, 2019

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
6/21/18	6/22/18	8/28/18	Cleveland, TN	TBR Board Meeting	-	109	29	-	-	137	-	-	-	137	11000-73101
6/25/18	6/29/18	8/28/18	Louisville, KY	Skills USA Leadership Conference	-	-	266	-	-	266	-	-	-	266	11000-73201
7/25/18	7/27/18	8/21/18	Kenosah, WI	NC3 Leadership Summit	390	202	273	-	-	866	-	-	-	866	11000-73201
8/6/18	8/7/18	8/21/18	Nashville, TN	TBR President's Meeting	\$ -	\$ -	\$ 79	\$ -	\$ -	\$ 79	\$ -	\$ -	\$ -	\$ 79	11000-73101
9/27/18	9/28/18	10/24/18	Dyersburg, TN	TBR Quarterly Board Meeting	-	93	33	-	-	126	-	-	-	126	11000-73201
11/1/18	11/2/18	12/17/18	Nashville, TN	2018 Governor's Conference	-	206	69	290	-	565	-	-	-	565	11000-73101
11/13/18	11/15/18	12/17/18	Nashville, TN	TBR President's Retreat	-	401	74	-	-	475	-	-	-	475	11000-73101
			New Orleans, LA	SACSCOC Conference Airfare	302	-	-	-	-	302	-	-	-	302	11000-73201
12/8/18	12/12/18	11/15/18	New Orleans, LA	SACSCOC Conference Registration	-	-	-	725	-	725	-	-	-	725	11000-73250
12/8/18	12/12/18	1/17/19	New Orleans, LA	SACSCOC Annual Meeting	-	697	345	-	-	1,041	-	-	-	1,041	11000-73201
12/12/18	12/13/18	1/17/19	Murfreesboro, TN	TBR President's Meeting	-	-	46	-	-	46	-	-	-	46	11000-73101
1/13/19	1/14/19	1/13/19	Nashville, TN	TBR New President's Conference	-	209	80	-	-	288	-	-	-	288	11000-73101
2/19/19	2/21/19	3/12/19	Nashville, TN	Day on the Hill and Regional Legislative Dinner	-	418	121	13	-	551	-	-	-	551	11000-73101
3/19/19	3/21/19	4/4/19	Nashville, TN	TBR President's Meeting, SOAR Awards, Board meeting	-	533	45	-	-	578	-	-	-	578	11000-73101
4/11/19	4/15/19	3/28/19	Orlando, FL	AACC Convention Registration	-	-	-	1,355	-	1,355	-	-	-	1,355	11000-73101
4/11/19	4/15/19	5/9/19	Orlando, FL	AACC Annual Convention	116	1,389	310	205	-	2,019	-	-	-	2,019	11000-73201
6/9/19	6/11/19	7/3/19	Asheville, NC	CCA Annual Conference	-	350	94	9	-	453	-	-	-	453	11000-73201
6/19/19	6/21/19	7/3/19	Gallatin, TN	TBR Meeting and tour of VSCC	-	218	90	-	-	308	-	-	-	308	11000-73101
<b>Total Travel Expenses for the President</b>					<b>\$ 807</b>	<b>\$ 4,824</b>	<b>\$ 1,951</b>	<b>\$ 2,596</b>		<b>\$ 10,178</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,178</b>	

**Northeast State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2018 to June 30, 2019**

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					
7/17/18	7/24/18	Cindy Christian	Technologies Education Complex Project Meeting	\$ 24	\$ -	\$ -	\$ -	\$ -	\$ 24	10	\$ 2.45	11000-74983
8/16/18	11/6/18	McAlister's Deli	Presidential Search Advisory Committee Meeting	389	-	-	-	-	389	16	\$ 24.30	11000-74983
8/17/18	8/30/18	Firehouse Catering	Fall Staff Convocation	-	-	-	3,000	-	3,000	350	\$ 8.57	F 11001-74983
8/21/18	9/13/18	Food City	King University Dual Admissions Program Signing	107	-	-	-	-	107	27	\$ 3.97	11000-74983
8/23/18	9/6/18	Jason's Deli	PR Committee Meeting	-	-	156	-	-	156	16	\$ 9.75	35000-74983
8/23/18	10/9/18	Jason's Deli	Honors Luncheon	-	-	162	-	-	162	15	\$ 10.81	35000-74983
10/8/18	11/14/18	Food City	NESCC and Milligan College Nursing Agreement Signing	88	-	-	-	-	88	31	\$ 2.84	11000-74983
10/22/18	11/8/18	Cindy Christian / Food City	Tusculum College Dual Admission Agreement Meeting	60	-	-	-	-	60	9	\$ 6.66	11000-74983
10/29/18	11/19/18	James King / Wellington Restaurant	Achieving the Dream Meeting	121	-	-	-	-	121	4	\$ 30.23	11000-74983
10/30/18	11/28/18	Walmart	Technical Education Complex Groundbreaking Ceremony	131	-	-	-	-	131	10	\$ 13.11	11000-74983
11/6/18	11/13/18	McAlister's Deli	Foundation Scholarship Committee Meeting	-	-	138	-	-	138	15	\$ 9.17	35000-74983
11/15/18	11/15/18	Meadowview Conference Resort	Scholars Reception	-	-	-	13,883	-	13,883	440	\$ 31.55	F 11001-74983
12/13/18	12/17/18	Panera Bread	Legislative Roundtable Event	199	-	-	-	-	199	12	\$ 16.57	11000-74983
12/18/18	12/17/18	Taste Budz	Farewell Reception - Mr. King	-	-	-	3,056	-	3,056	200	\$ 15.28	F 11001-74983
2/25/19	3/12/19	McAlisters Deli	President's Dinner with Boys & Girls Club	221	-	-	-	-	221	12	\$ 18.44	11000-74983
3/6/19	3/19/19	McAlisters Deli	Foundation Scholarship Committee Meeting	-	-	158	-	-	158	16	\$ 9.88	35000-74983
4/8/19	4/19/19	Taste Budz	Foundation Board of Directors Meeting	-	-	-	944	-	944	50	\$ 18.88	F 11001-74983
6/13/19	6/25/19	Megan Almaroad (Chop House)	VP Candidate / Foundation Meet & Greet	-	-	-	169	-	169	5	\$ 33.80	F 11001-74983
6/13/19	6/27/19	Pashia Hogan (Panera Bread)	VP Candidate / employee meet & greet	50	-	-	-	-	50	5	\$ 9.99	11000-74983
6/13/19	6/27/19	Connie Marshall (Cracker Barrel)	VP Candidate / employee meet & greet	48	-	-	-	-	48	5	\$ 9.68	11000-74983
6/14/19	6/20/19	Bethany Flora (Chop House)	VP Candidate / Foundation Meet & Greet	-	-	-	139	-	139	4	\$ 34.74	F 11001-74983
6/14/19	6/27/19	Pashia Hogan (Panera Bread)	VP Candidate / employee meet & greet	50	-	-	-	-	50	5	\$ 9.99	11000-74983
6/14/19	6/27/19	Connie Marshall (Cracker Barrel)	VP Candidate / employee meet & greet	48	-	-	-	-	48	4	\$ 12.12	11000-74983
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 1,537</b>	<b>\$ -</b>	<b>\$ 614</b>	<b>\$ 21,191</b>	<b>\$ -</b>	<b>\$ 23,342</b>			

**Northeast State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2018 to June 30, 2019**

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

**Pellissippi State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2018 to June 30, 2019**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 272,282	\$ -	\$ -	\$ -	\$ -	\$ 272,282
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>288,282</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>288,282</u>
Travel	A	13,868	-	-	-	5,055	18,923
Business Meals and Hospitality	B	561	-	-	528	-	1,089
Other Expenses	C	20,581	-	-	500	-	21,081
<b>Total Expenses for the President</b>		<u>323,292</u>	<u>-</u>	<u>-</u>	<u>1,028</u>	<u>5,055</u>	<u>329,375</u>
<b>President's Office:</b>							
Salary and Benefits (2 FTE)		136,177	-	-	-	-	136,177
Travel		72	-	-	-	-	72
Business Meals and Hospitality		20	-	-	-	-	20
Other Expenses		9,934	-	-	-	-	9,934
		<u>146,202</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>146,202</u>
<b>Total Expenses</b>		<u>\$ 469,494</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,028</u>	<u>\$ 5,055</u>	<u>\$ 475,578</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 \$533.26(Organization Code 100010) for the period.

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

**President's Office/Other Expenses**-Includes \$8,000 renewal and replacement charges.

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

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

**Pellissippi State Community College**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2018 to June 30, 2019**

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			
8/6/18	8/7/18	8/14/18	Nashville, TN	TBR Legislative Summit	\$ -	\$ 189	\$ 44	\$ -	\$ 233	\$ -	\$ -	\$ -	\$ -	\$ 233	100010/73110
8/11/18	8/12/18	8/16/18	Nashville, TN	Leadership TN 5th Anniversary Gala	-	366	-	344	709	-	-	-	-	709	100010/73100
9/10/18	9/11/18	9/18/18	Maryville, TN	ConnectKnox Retreat	-	168	-	-	168	-	-	-	-	168	100010/73110
9/27/18	9/28/18	10/9/18	Dyersburg, TN	TBR Quarterly Meeting	-	107	77	-	183	-	-	-	-	183	100010/73100
10/1/18	10/2/18	10/11/18	Franklin, TN	TBR Diversity-Equity-Completion Conference	-	-	77	-	77	-	-	-	-	77	100010/73110
10/7/18	10/9/18	8/31/18	Dallas, TX	NACCE(National Assoc. for Community College Entrepreneurship) Conference	722	490	165	815	2,192	-	-	-	-	2,192	100010/73210
10/17/18	10/18/18	10/23/18	Nashville, TN	EAB National Meeting	-	347	92	44	482	-	-	-	-	482	100010/73110
10/22/18	10/25/18	9/18/18	Baton Rouge, LA	Reaffirmation Committee Visit	549	-	-	-	-	-	-	-	549	549	SACSCOC Travel
11/14/18	11/15/18	11/19/18	Nashville, TN	TBR President's Retreat	-	198	-	-	198	-	-	-	-	198	100010/73100
12/7/18	12/11/18	9/28/18	New Orleans, LA	SACSCOC Annual Meeting	348	-	-	-	-	-	-	-	348	348	SACSCOC Travel
2/1/19	2/1/19	1/17/19	Maryville, TN	Regional Legislative Agenda	-	-	-	30	30	-	-	-	-	30	100010/73100
2/18/19	2/22/19	12/21/18	Long Beach, CA	Achieving the Dream Conference	658	1,115	297	387	299	-	-	-	2,158	2,457	100010/73210 & TBR
3/7/19	3/7/19	3/12/19	Knoxville, TN	Economic Roundtable Meeting	-	-	-	7	7	-	-	-	-	7	100010/73100
3/18/19	3/21/19	4/2/19	Nashville, TN	TBR SOAR Awards Event	600	799	168	18	1,585	-	-	-	-	1,585	100010/73100
3/21/19	3/24/19	1/31/19	Charleston, SC	Winter National Alliance of Community and Technical Colleges Conference	248	261	107	25	640	-	-	-	-	640	100010/73210
4/13/19	4/16/19	2/14/19	Orlando, FL	99th AACC (American Association of Community Colleges) Conference	491	560	165	1,142	2,358	-	-	-	-	2,358	100010/73210
5/9/19	5/12/19	4/30/19	Detroit, MI	Formula SAE Competition	461	406	196	331	1,395	-	-	-	-	1,395	100010/73200
5/20/19	5/21/19	5/28/19	Louisville, KY	Tour Sullivan County Culinary and speak in Slade, KY at KCTCS meeting	-	-	83	-	83	-	-	-	-	83	100010/73200
5/23/19	5/23/19	5/28/19	Knoxville, TN	Mayor's Annual Luncheon	-	-	-	3	3	-	-	-	-	3	100010/73100
5/28/19	5/30/19	3/26/19	Chattanooga, TN	TVC(Tennessee Valley Corridor) National Summit	-	251	153	284	688	-	-	-	-	688	100010/73110
6/26/19	6/20/19	6/21/19	Gallatin, TN	TBR Quarterly Meeting	-	101	-	-	101	-	-	-	-	101	100010/73100
6/25/19	7/3/19	4/4/19	Ireland	FY19 TnCIS Professional Development Program	-	-	437	4,000	2,437	-	-	-	2,000	4,437	100050/73220 & TBR grant
<b>Total Travel Expenses for the President</b>					<b>\$ 4,077</b>	<b>\$ 5,359</b>	<b>\$ 2,058</b>	<b>\$ 7,430</b>	<b>\$ 13,868</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,055</b>	<b>\$ 18,923</b>	

\*Travel to Orlando, FL and Chattanooga, TN has not occurred yet.



**Pellissippi State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2018 to June 30, 2019**

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						
weekly	9/13/18	Rotary Club of Knoxville	Pre-paid lunch for weekly Rotary meetings 7/1/18-6/30/19.	\$ -	\$ -	\$ -	\$ -	528	\$ -	\$ 528	1 attendee 52 weeks	\$ 10.15	502010/74480
11/5/18	11/8/18	Don Gallo Mexican Grill	Lunch with CEO of Strata-G to discuss PSCC and Foundation Giving Campaign	42	-	-	-	-	\$ -	\$ 42	3	\$ 13.98	100050/74984
3/12/19	3/26/19	Jackie's Dream	Business luncheon with board member and fund raising consultant	45	-	-	-	-	\$ -	\$ 45	3	\$ 15.14	100010/74984
3/26/19	4/8/19	5 Star Food Service	New employee luncheon	60	-	-	-	-	\$ -	\$ 60	4	\$ 15.00	100010/74984
4/19/19	4/23/19	5 Star Food Service	Senior staff strategic planning meeting	224	-	-	-	-	\$ -	\$ 224	14	\$ 16.02	100010/74984
5/14/19	6/14/19	5 Star Food Service	Latino Task Force Meeting	43	-	-	-	-	\$ -	\$ 43	25	\$ 1.70	100050/74984
5/15/19	6/25/19	5 Star Food Service	Groundbreaking reception lunches for chancellor and guests	65	-	-	-	-	\$ -	\$ 65	5	\$ 13.00	100050/74984
5/16/19	5/28/19	Chesapeake's	Cohen Communication luncheon	42	-	-	-	-	\$ -	\$ 42	2	\$ 20.94	100010/74984
6/25/19	6/28/19	Brown Bag	Knoxville Promise lunch meeting	40	-	-	-	-	\$ -	\$ 40	4	\$ 10.11	100010/74984
<b>Total Business Meals and Hospitality Expenses for the President</b>				<u>\$ 561</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>528</u>	<u>\$ -</u>	<u>\$ 1,089</u>			

**Pellissippi State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2018 to June 30, 2019**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
9/13/18	Rotary Club of Knoxville	Membership dues 7/1/18-6/30/19	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	502010/74480
10/16/18	EAB-Education Advisory Board	Membership 9/1/18-8/31/19	20,581	-	-	-	-	\$ 20,581	100050/74480
<b>Total Other Operating Expenses for the President</b>			<b>\$ 20,581</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 21,081</b>	

**Southwest Tennessee Community College  
Summary of the President's Expenses - Unaudited  
For the Period July 1, 2018 to June 30, 2019**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 251,709	\$ -	\$ -	\$ -	\$ -	\$ 251,709
Bonus Payments		3,224	-	-	-	-	3,224
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>279,869</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>279,869</u>
Travel	A	8,696	-	845	-	847	10,388
Business Meals and Hospitality	B	5,327	-	-	-	-	5,327
Other Expenses	C	10,983	-	-	-	-	10,983
Total Expenses for the President		<u>304,875</u>	<u>-</u>	<u>845</u>	<u>-</u>	<u>847</u>	<u>306,567</u>
<b>President's Office:</b>							
Salary and Benefits (4 FTE)		262,974	-	-	-	-	262,974
Travel		-	-	7,714	-	-	7,714
Business Meals and Hospitality		-	-	3,156	-	-	3,156
Other Expenses		-	-	3,381	-	-	3,381
		<u>262,974</u>	<u>-</u>	<u>14,251</u>	<u>-</u>	<u>-</u>	<u>277,225</u>
<b>Total Expenses</b>		<u><b>\$ 567,849</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 15,096</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 847</b></u>	<u><b>\$ 583,792</b></u>

**Additional Disclosures:**

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

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

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

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

**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, 2018 to June 30, 2019**

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			
8/6/18	8/7/18	8/24/18	Nashville, TN	TBR mtg	\$ -	\$ 189	\$ 89	\$ -	\$ 278	\$ -	\$ -	\$ -	\$ -	\$ 278	10000/73100
8/24/18	8/24/18	9/20/18	Columbia, TN	WHET Annual Conference	-	-	-	175	175	-	-	-	-	175	10000/73100
9/27/18	9/28/18	10/18/18	Dyersburg, TN	TBR mtg	-	122	77	-	199	-	-	-	-	199	10000/73100
11/14/18	11/15/18	11/29/18	Nashville, TN	TBR President's Retreat	-	-	92	-	92	-	-	-	-	92	10000/73100
11/14/18	11/15/18	11/30/18	Nashville, TN	TBR President's Retreat	-	198	-	-	198	-	-	-	-	198	10000/73100
10/10/18	10/11/18	10/18/18	Crystal City, VA	Thomas Lakin Institute for Mentored Leadership	550	419	190	-	1,159	-	-	-	-	1,159	10000/73200
10/23/18	10/24/18	10/18/18	Memphis, TN	Leadership Training to Executive Staff	-	174	-	-	174	-	-	-	-	174	10000/73500
12/9/18	12/11/18	12/18/18	New Orleans, LA	2018 SACSCOC Annual Meeting Registration	601	439	178	667	1,040	-	845	-	-	1,885	10000/73200, 25500/73200
2/19/19	2/22/19	12/12/18, 1/16/19, 3/5/19, 3/15/19, 3/19/19	Long Beach, CA	DREAM 2019	477	1,069	297	210	2,053	-	-	-	-	2,053	10000/73200, 10100/73200, 25500/73200, 25550/73200
04/12/19	04/16/19	3/8/19	Orlando, Florida	AACC Convention	209	1,121	252	1,040	2,622	-	-	-	-	2,622	10000/73200
3/19/19	3/21/19	4/2/19	Nashville, TN	TBR SOAR Conference	-	533	65	-	597	-	-	-	-	597	10000/73100
6/20/19	6/21/19	7/5/19	Nashville, TN	TBR Quarterly Board Meeting	-	109	-	-	109	-	-	-	-	109	10000/73100
6/24/19	6/25/19	6/28/19	Washington, DC	Speaking at Social Mobility Event	489	298	-	60	-	-	-	-	847	847	10000/73200
<b>Total Travel Expenses for the President</b>					<b>\$ 2,326</b>	<b>\$ 4,672</b>	<b>\$ 1,239</b>	<b>\$ 2,152</b>	<b>\$ 8,696</b>	<b>\$ -</b>	<b>\$ 845</b>	<b>\$ -</b>	<b>\$ 847</b>	<b>\$ 10,388</b>	

Southwest Tennessee Community College  
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited  
For the Period July 1, 2018 to June 30, 2019

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					
8/29/18	1/7/19	The Taste	Senior Staff Meeting	\$ 135	\$ -	\$ -	\$ -	\$ -	\$ 135	15	\$ 9.00	10000/74490
8/21/18	1/7/19	The Taste	2018 Faculty & Staff Convocation	4,169	-	-	-	-	4,169	220	\$ 18.95	10000/74490
11/20/18	1/10/19	The Taste	Dr. Hall's QEP Meeting	28	-	-	-	-	28	4	\$ 7.10	10000/74490
1/10/19	1/22/19	The Taste	President's Office (water)	8	-	-	-	-	8	1	\$ 8.00	10000/74490
3/21/19	3/31/19	The Taste	TBR Lunch	36	-	-	-	-	36	4	\$ 9.00	10000/74490
4/3/19	4/23/19	The Taste	Meeting	48	-	-	-	-	48	6	\$ 8.00	10100/74490
4/3/19	4/23/19	The Taste	VPAA Committee meeting	99	-	-	-	-	99	18	\$ 5.50	10100/74490
5/16/19	6/26/19	The Taste	Water for President Union Ave office	10	-	-	-	-	10	1	\$ 10.00	10000/74490
6/27/19	6/30/19	The Taste	TN Education & Workforce Map Meeting	63	-	-	-	-	63	25	\$ 2.50	10000/74490
6/28/19	6/30/19	The Taste	President Leadership Retreat	731	-	-	-	-	731	45	\$ 16.25	10000/74490
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 5,327</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,327</b>			

**Southwest Tennessee Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2018 to June 30, 2019**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/31/18	Intercompany charge	Postage	\$ 2	\$ -	\$ -	\$ -	\$ 2	10000/74230	
8/1/18	Verizon Wireless	Wireless device	34	-	-	-	34	10000/74296	
7/17/18	President's Round Table	2018-2019 Organizational Membership and Lakin Institute Support	850	-	-	-	850	10000/74480	
8/24/18	Staples Business Advantage	Office Supplies	96	-	-	-	96	10000/74520	
8/31/18	Staples Business Advantage	Office Supplies	73	-	-	-	73	10000/74520	
10/16/18	Verizon Wireless	Wireless device	34	-	-	-	34	10000/74296	
11/9/18	Verizon Wireless	Wireless device	34	-	-	-	34	10000/74296	
12/5/18	Verizon Wireless	Wireless device	34	-	-	-	34	10000/74296	
11/30/18	Intercompany charge	local travel	8	-	-	-	8	10000/73920	
12/31/18	Intercompany charge	local travel	24	-	-	-	24	10000/73920	
12/31/18	Intercompany charge	local travel	17	-	-	-	17	10000/73920	
12/5/18	Commercial Appeal	Subscription 6 months	115	-	-	-	115	10000/74480	
11/8/18	YMG Enterprises LLC	Senior Staff Leadership Training	2,500	-	-	-	2,500	10000/74490	
11/30/18	Staples Business Advantage	Office Supplies	278	-	-	-	278	10000/74520	
11/14/18	Bankcard Center	Operational Supplies	148	-	-	-	148	10000/74525	
3/31/19	Intercompany charge	Postage	13	-	-	-	13	10000/74230	
1/10/19	Verizon Wireless	Wireless device	34	-	-	-	34	10000/74296	
2/13/19	Verizon Wireless	Wireless device	34	-	-	-	34	10000/74296	
2/28/19	Verizon Wireless	Wireless device	34	-	-	-	34	10000/74296	
3/8/19	Verizon Wireless	Wireless device	34	-	-	-	34	10000/74296	
3/31/19	Verizon Wireless	Wireless device	34	-	-	-	34	10000/74296	
3/26/19	Memphis Business Journal	Subscription 1 year	85	-	-	-	85	10000/74480	
3/29/19	Commercial Appeal	Subscription 6 months	99	-	-	-	99	10000/74480	
3/5/19	Staples Business Advantage	Office Supplies	72	-	-	-	72	10000/74520	
3/5/19	Staples Business Advantage	Office Supplies	84	-	-	-	84	10000/74520	
2/8/19	Bayless Greenhouses	Holiday Open House	1,067	-	-	-	1,067	10000/74530	
6/26/19	Federal Express	letter	17	-	-	-	17	10000/74240	
6/26/19	Federal Express	letter	12	-	-	-	12	10000/74240	
7/17/19	Federal Express	letter	8	-	-	-	8	10000/74240	
4/4/19	Verizon wireless	verizon bill 3-23-19 to 4-22-19	34	-	-	-	34	10000/74296	
6/30/19	Verizon wireless	VZW May'19 - Hall	34	-	-	-	34	10000/74296	
6/30/19	Verizon wireless	VZW June'19 - Hall	34	-	-	-	34	10000/74296	
6/14/19	Staples Business Advantage	Office Supplies	105	-	-	-	105	10000/74520	
6/18/19	Staples Business Advantage	Office Supplies	194	-	-	-	194	10000/74520	
6/18/19	Staples Business Advantage	Office Furniture	362	-	-	-	362	10000/74526	
4/30/19	Aquila R Phillips	Employees appreciation	95	-	-	-	95	10000/74762	
6/26/19	National Civil Rights Museum	President Leadership Retreat	1,750	-	-	-	1,750	10000/74490	
6/26/19	Sidney P Malone	President Leadership Retreat Speaker	2,500	-	-	-	2,500	10000/74490	
<b>Total Other Operating Expenses for the President</b>			<b>\$ 10,983</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,983</b>		

**Volunteer State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period of July 1, 2018 - June 30, 2019**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 260,539	\$ -	\$ -	\$ -	\$ -	\$ 260,539
Bonus Payments		14,770	-	-	-	-	14,770
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		-	-	-	-	-	-
Salary, Benefits & Other Payments		<u>290,109</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>290,109</u>
Travel	A	3,879	874	5,117	874	-	10,744
Business Meals and Hospitality	B	736	738	3,128	652	-	5,254
Other Expenses	C	1,311	609	18,260	336	-	20,516
<b>Total Expenses for the President</b>		<u>296,035</u>	<u>2,221</u>	<u>26,505</u>	<u>1,862</u>	<u>-</u>	<u>326,623</u>
<b>President's Office:</b>							
Salary and Benefits (1 FTE)		71,634	-	-	-	-	71,634
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		657	-	-	-	-	657
		<u>72,291</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,291</u>
<b>Total Expenses</b>		<u>\$ 368,326</u>	<u>\$ 2,221</u>	<u>\$ 26,505</u>	<u>\$ 1,862</u>	<u>\$ -</u>	<u>\$ 398,914</u>

**Additional Disclosures:**

**Housing** - The President is provided the use of a residence. Costs to maintain the home are paid by the [university/college] and totaled \$8,100.00 (Organization Code 102075) for the period.

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2012 was \$34,447.00. Costs to maintain the vehicle are paid by the college and totaled \$216.61 (Organization Code 312155) for the period.

**Other Allowances** - The President is provided other spending allowances of \$3,999.96 for Discretionary Annually.

**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.*

Volunteer State Community College  
Schedule A - Travel Expenses for the President - Unaudited  
For the Period of July 1, 2018 - June 30, 2019

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			
12/9/18	12/11/18	6/6/18	New Orleans, Louisiana	SACS Annual Meeting	\$ -	\$ -	\$ -	\$ 560	\$ 560	\$ -	\$ -	\$ -	\$ -	\$ 560	102075-73210
9/13/18	9/13/18	7/2/18	Nashville - J Buchanan	Power of 10 Regional Summit	-	-	-	100	-	-	100	-	-	100	107000-73110
9/13/18	9/13/18	9/26/18	Nashville - J Buchanan	Power of 10 Regional Summit	24	-	-	-	-	-	24	-	-	24	107000-73110
9/27/18	9/28/18	10/10/18	Dyersburg, Tennessee	TBR Board Mtg at Dyersburg State Comm College	-	98	38	-	136	-	-	-	-	136	102075 - 73110
10/1/18	10/2/18	10/10/18	Franklin, Tennessee	Diversity & Equity Conference - J. Buchanan	78	-	-	-	-	-	78	-	-	78	108075 - 73110
9/5/18	10/10/18	10/17/18	Nashville - J Buchanan	Transit Citizen Leadership Academy	143	-	-	-	-	-	143	-	-	143	108080 - 73110
10/9/18	10/12/18	10/24/18	Cookeville, Tennessee	Business Service Training Meeting - N Bishop	62	-	-	-	-	-	62	-	-	62	108080 - 73110
10/3/18	10/30/18	11/14/18	Gallatin, Portland, Nashville	Various Meetings for month of October 18 - N Bishop	31	-	-	-	-	-	31	-	-	31	108080 - 73110
10/15/18	10/30/18	11/14/18	Gallatin, Hendersonville	Various Meetings for month of October 18 - N Bishop	58	-	-	-	-	-	58	-	-	58	108080 - 73110
10/10/18	10/10/18	11/15/18	Livingston, Cookeville	QEP Focus Groups - J Buchanan	89	-	-	-	-	-	89	-	-	89	108075 - 73110
11/1/18	11/15/18	11/28/18	Nashville, Gallatin, Lebanon, Hendersonville, Springfield	Various Meetings for month of November 18 - N Bishop	175	-	-	-	-	-	175	-	-	175	108080 - 73110
11/16/18	12/11/18	12/19/18	Hartsville, Gallatin, Portland, Livingston, Lebanon	Various Meetings for month of November 18 - N Bishop	298	-	-	-	-	-	298	-	-	298	108080 - 73110
12/8/18	12/11/18	12/19/18	New Orleans, Louisiana	DACSCOC Annual Meeting	635	617	142	-	1,394	-	-	-	-	1,394	102075 - 73210
12/12/18	12/18/18	1/9/19	Gallatin, Nashville, Lafayette	Various Meetings for month of December 18 - N Bishop	74	-	-	-	-	-	74	-	-	74	108080-73110
3/12/19	3/13/19	1/24/19	TN College Association	Registration Fee - Annual Mtg	-	-	-	125	125	-	-	-	-	125	102075-74480
2/5/19	2/5/19	2/1/19	IIA Nashville	CPE Luncheon - N Batson	-	-	20	-	-	-	20	-	-	20	106075-73110
2/19/19	2/19/19	2/5/19	Lebanon/Wilson Co COC	Annual Member Meeting and Awards Celebration Dinner	-	-	65	-	65	-	-	-	-	65	102075-73110
2/12/19	2/12/19	2/6/19	John Hall Speaker	CPE Webinar - N Batson	-	-	100	-	-	-	100	-	-	100	106075-73110
1/4/19	1/24/19	2/6/19	Springfield, Nashville, Hendersonville, Mt. Juliet	Various Meeting for month of January 19 - N Bishop	242	-	-	-	-	-	242	-	-	242	108080-73110
2/7/19	2/21/19	2/6/19	<a href="http://www.innovativeeducator.com">www.innovativeeducator.com</a>	Webinar Series - J Lewis	-	-	-	900	900	-	-	-	-	900	102075-73110
2/5/19	2/28/19	3/13/19	Hartsville, Gallatin, Springfield, Nashville, Portland	Various Meetings for month of February 19 - N Bishop	103	-	-	-	-	-	103	-	-	103	108080-73110
2/18/19	2/24/19	3/13/19	Long Beach, California	Achieving the Dream Conf	443	1,182	297	-	-	-	1,922	-	-	1,922	108080-73110
3/12/19	3/22/19	4/8/19	Cookeville, Nashville	Various Meeting for month of March - J Lewis	107	-	-	-	-	-	107	-	-	107	108080-73110
5/12/19	5/23/19	5/9/19	Washington DC	Security Seminar - D Mortimer	-	-	874	-	-	874	-	-	-	874	101001-73210
5/12/19	5/23/19	5/9/19	Washington DC	Security Seminar-Robert Collins	-	-	874	-	-	-	-	874	-	874	105005-73210
4/3/19	4/29/19	5/22/19	Gallatin/Carthage/Lebanon	Various Meeting for month of April 2019 - N Bishop	179	-	-	-	-	-	179	-	-	179	108080-73110
5/7/19	5/30/19	6/5/19	Carthage/Gallatin/Cookeville	Various Meetings for month of May 2019 - R Parrent	145	-	-	-	-	-	145	-	-	145	108080-73110
5/27/19	5/31/19	6/5/19	Chattanooga, TN	TVC Community College Consortium/TCS Summit	-	462	193	44	699	-	-	-	-	699	102075-73110
5/1/19	5/30/19	6/12/19	Nashville/Lebanon/Gallatin	Various Meetings for month of May 2019 - N Bishop	111	-	-	-	-	-	111	-	-	111	108080-73110
5/29/19	5/30/19	6/12/19	Chattanooga, TN	TVC Community College Consortium/TCS Summit	154	127	38	267	-	-	586	-	-	586	108080-73110
6/14/19	6/19/19	6/26/19	Portland/Franklin/Livingston	Various Meetings - K Mitchell	139	-	34	-	-	-	173	-	-	173	502000-73110
6/19/19	6/19/19	7/3/19	Livingston Tennessee	Donor Meeting - A Muncy	88	-	-	-	-	-	88	-	-	88	502000-73110
6/5/19	6/28/19	7/10/19	Gainesboro/Celina/Franklin	Various Meetings for month of June 2019 - N Bishop	210	-	-	-	-	-	210	-	-	210	108080-73110
<b>Total Travel Expenses for the President</b>					<b>\$ 3,588</b>	<b>\$ 2,486</b>	<b>\$ 2,675</b>	<b>\$ 1,996</b>	<b>\$ 3,879</b>	<b>\$ 874</b>	<b>\$ 5,117</b>	<b>\$ 874</b>	<b>\$ -</b>	<b>\$ 10,744</b>	

\*To Be Reimbursed by TBR\*



**Volunteer State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period of July 1, 2018 - June 30, 2019**

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					
7/20/18	7/19/18	TN Central Economic Auth	Luncheon - J Buchanan		\$ -	\$ 20		\$ -	\$ 20	1	\$ 20.00	107000-74530
7/25/18	7/25/18	Longhorn Restaurant	Nursing Program Luncheon	-	-	-	14	\$ -	\$ 14	1	\$ 14.22	101001-74530
7/31/18	7/31/18	First Watch Restaurant	Breakfast-CEO Hendersonville Hospital Donor	-	-	-	17	-	\$ 17	1	\$ 16.70	101001-74530
8/24/18	8/24/18	O'Charleys Restaurant	Lunch w/New Board Member	-	-	-	12	-	\$ 12	1	\$ 11.78	101001-74530
9/10/18	8/27/18	Gallatin COC	Monthly Chamber Luncheon	-	-	-	18	-	\$ 18	1	\$ 18.00	101001-74490
10/2/18	10/2/18	Hendersonville COC	Chamber Luncheon				22		\$ 22	1	\$ 22.00	101001-74490
10/15/18	10/15/18	Mt Juliet COC	Chamber Luncheon				18		\$ 18	1	\$ 18.00	101001-74490
10/15/18	10/15/18	Gallatin COC	Monthly Chamber Luncheon				18		\$ 18	1	\$ 18.00	101001-74490
8/2/18	10/25/18	Paul Fields dba First Choice Foods	Refreshments for Election Poll Workers			60			\$ 60	10	\$ 6.00	102225-74530
8/28/18	10/25/18	Paul Fields dba First Choice Foods	Coffee with the Prez			135			\$ 135	60	\$ 2.25	606311-74530
9/5/18	10/25/18	Paul Fields dba First Choice Foods	VA Open House			3			\$ 3	1	\$ 3.00	603075-74530
9/20/18	10/25/18	Paul Fields dba First Choice Foods	Constitution Day Readings			2			\$ 2	1	\$ 1.75	606311-74530
9/28/18	10/25/18	Paul Fields dba First Choice Foods	SNAP E&T Mtg Nick Bishop			30			\$ 30	12	\$ 2.50	108075-74530
10/9/18	10/25/18	Paul Fields dba First Choice Foods	Science Dept Lecture by Dr. Faulkner/The Serengeti Ecosystem				102		\$ 102	50	\$ 2.04	101001-74530
10/11/18	10/25/18	Paul Fields dba First Choice Foods	Refreshments - Campus Forum			150			\$ 150	75	\$ 2.00	102225-74530
10/24/18	11/7/18	Jerry Faulkner - reimburse	Lunch w/donor Randy Davis				13		\$ 13	1	\$ 12.71	101001-74530
11/5/18	11/14/18	Karen Mitchell - reimburse	Lunch Meeting w/Mayor Hutto				12		\$ 12	1	\$ 12.18	101001-74530
11/20/18	11/20/18	Clark House	Nursing Meeting				11		\$ 11	1	\$ 11.21	101001-74530
12/3/18	12/3/18	Longhorn Restaurant	Nursing Meeting				13		\$ 13	1	\$ 13.09	101001-74530
12/4/18	12/4/18	Hendersonville COC	Chamber Luncheon				22		\$ 22	1	\$ 22.00	101001-74490
12/7/18	12/7/18	Longhorn Restaurant	Nursing Meeting				14		\$ 14	1	\$ 14.18	101001-74530
11/6/18	12/13/18	Paul Fields dba First Choice Foods	Refreshments for Election Poll Workers			60			\$ 60	10	\$ 6.00	102225-74530
11/20/18	12/13/18	Portland Chamber of Commerce	Luncheon Mtg - Nick Bishop				16		\$ 16	1	\$ 16.00	101001-74482
12/14/18	12/13/18	TN Central Economic Auth	Luncheon Mtg - Nick Bishop			20			\$ 20	1	\$ 20.00	108080-74530
10/26/18	12/20/18	Paul Fields dba First Choice Foods	Lunch/P-16 Council Meeting			473			\$ 473	45	\$ 10.50	102225-74530
11/13/18	12/20/18	Paul Fields dba First Choice Foods	International Education Week			7			\$ 7	1	\$ 7.25	202175-74530
11/16/18	12/20/18	Paul Fields dba First Choice Foods	Retirement Breakfast		188				\$ 188	1	\$ 188.00	101001-74530
11/29/18	12/20/18	Paul Fields dba First Choice Foods	Legislative Breakfast			546			\$ 546	41	\$ 13.32	108080-74530
12/14/18	12/20/18	TN Central Economic Auth	Luncheon Mtg - Nick Bishop			20			\$ 20	1	\$ 20.00	108080-74530
1/8/19	1/2/19	Hendersonville COC	Chamber Luncheon				22		\$ 22	1	\$ 22.00	101001-74490
1/9/19	1/9/19	Gallatin COC	Chamber Luncheon				10		\$ 10	1	\$ 10.00	101001-74490
1/22/19	1/22/19	The Chop House	Mtg about Nursing Program				15		\$ 15	1	\$ 14.91	101001-74530
1/24/19	1/24/19	TJ Courtneys	Mtg about Nursing Program				14		\$ 14	1	\$ 13.86	101001-74530
2/5/19	1/29/19	Hendersonville COC	Chamber Luncheon				22		\$ 22	1	\$ 22.00	101001-74490
1/15/19	1/31/19	Portland Chamber of Commerce	Monthly Chamber Luncheon - Nick Bishop			14			\$ 14	1	\$ 14.00	502000-74490

**Volunteer State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period of July 1, 2018 - June 30, 2019**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
10/18/18	1/31/19	Paul Fields dba First Choice Foods	Hal Ramer Awards Annual Dinner					14	\$ 14	1	\$ 14.00	101001-74791
11/26/18	1/31/19	Paul Fields dba First Choice Foods	Jane McGuire's Retirement Reception		100				\$ 100	1	\$ 100.00	101001-74530
2/5/19	2/5/19	Gallatin COC	Chamber Luncheon					18	\$ 18	1	\$ 18.00	101001-74490
1/19/19	2/21/19	Paul Fields dba First Choice Foods	Leadership Summer Meeting					7	\$ 7	1	\$ 6.75	101001-74530
1/24/19	2/21/19	Paul Fields dba First Choice Foods	Refreshments - Campus Forum			150			\$ 150	75	\$ 2.00	102225-74530
1/15/19	2/21/19	Paul Fields dba First Choice Foods	Coffee with the Prez			180			\$ 180	80	\$ 2.25	606311-74530
2/1/19	2/21/19	Paul Fields dba First Choice Foods	Mentors Breakfast		450				\$ 450	90	\$ 5.00	101001-74530
1/25/19	2/21/19	Paul Fields dba First Choice Foods	North Central P-16 Meeting			429			\$ 429	39	\$ 11.00	102225-74530
3/5/19	2/25/19	Hendersonville COC	Chamber Luncheon				22		\$ 22	1	\$ 22.00	101001-74490
2/6/19	2/28/19	Lebanon Wilson Co Chamber	State of County Address Lunch - Faulkner and Bishop			40			\$ 40	2	\$ 20.00	502000-74490
3/11/19	3/5/19	Gallatin COC	Chamber Luncheon				18		\$ 18	1	\$ 18.00	101001-74490
3/7/19	3/7/19	Cracker Barrel	Mtg about Foundation				12		\$ 12	1	\$ 12.00	101001-74530
2/15/19	3/21/19	Paul Fields dba First Choice Foods	Trustees Breakfast				8		\$ 8	1	\$ 8.25	101001-74530
3/1/19	3/21/19	Paul Fields dba First Choice Foods	TN Mentor Breakfast - Jerry Faulkner			6			\$ 6	1	\$ 6.25	608381-74530
4/2/19	4/2/19	Hendersonville COC	Chamber Luncheon				30		\$ 30	1	\$ 30.00	101001-74490
4/4/19	4/8/19	Gallatin COC	Chamber Luncheon				18		\$ 18	1	\$ 18.00	101001-74490
4/9/19	4/25/19	Paul Fields dba First Choice Foods	SNAP Meeting - N Bishop			19			\$ 19	15	\$ 1.25	108080-74530
4/25/19	4/25/19	Tenn Grasslands/Fairview	Lunch Meeting				16		\$ 16	1	\$ 15.84	101001-74530
4/12/19	5/2/19	Paul Fields dba First Choice Foods	Lunch for P-16 Council	517					\$ 517	47	\$ 11.00	102225-74530
4/16/19	5/2/19	White House COC	Chamber Luncheon			14			\$ 14	1	\$ 14.00	502000-74530
4/22/19	5/2/19	Paul Fields dba First Choice Foods	Lunch for Presidential Cabinet Meeting	204					\$ 204	17	\$ 12.00	102225-74530
4/18/19	5/2/19	Paul Fields dba First Choice Foods	SACSCOC Review Meeting	15					\$ 15	10	\$ 1.50	102225-74530
5/8/19	5/13/19	Gallatin COC	Chamber luncheon				18		\$ 18	1	\$ 18.00	101001-74490
4/29/19	5/16/19	Lebanon Wilson Co COC	Econ Develop Lunch & Learn			20			\$ 20	1	\$ 20.00	502000-74490
4/29/19	5/23/19	Paul Fields dba First Choice Foods	Business Credit Report Luncheon and Warf Tour				12		\$ 12	1	\$ 12.00	101001-74530
6/10/19	6/5/19	Gallatin COC	Chamber luncheon				18		\$ 18	1	\$ 18.00	101001-74490
5/17/19	6/6/19	Paul Fields dba First Choice Foods	President Ambassador Training			731			\$ 731	36	\$ 20.31	608455-74530
5/17/19	6/6/19	Paul Fields dba First Choice Foods	Trustee Board Meeting				8		\$ 8	1	\$ 8.25	101001-74530
5/23/19	6/6/19	Paul Fields dba First Choice Foods	VSCC Tour Goodlettsville Pentecostal Church				6		\$ 6	1	\$ 6.25	101001-74530
6/4/19	6/29/19	Hendersonville COC	Chamber luncheon				22		\$ 22	1	\$ 22.00	101001-74490
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 736</b>	<b>\$ 738</b>	<b>\$ 3,128</b>	<b>\$ 652</b>	<b>\$ -</b>	<b>\$ 5,254</b>			

**Volunteer State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period of July 1, 2018 - June 30, 2019**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/12/18	Hendersonville COC	Membership Renewal	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 500	502000-74490
7/30/18	Staples	Office Supplies			\$ 37			\$ 37	302075-74510
7/31/18	US Postal Service	July Postage	5	-	-	-	-	\$ 5	102075-74230
8/1/18	Robert J Young Co Inc	Copier Expense	-	-	266	-	-	\$ 266	212080-74630
8/2/18	Rotary Club of Hendersonville	Quarterly Dues	-	-	150	-	-	\$ 150	502000-74490
8/8/18	ASAP Printing	Core Value Postcards	-	-	196	-	-	\$ 196	104075-74170
8/16/18	Staples	Office Supplies	-	-	179	-	-	\$ 179	106075-74510
8/23/18	Verizon Wireless	President's i-Pad	-	-	34	-	-	\$ 34	208265-74630
8/28/18	Chronicle Store	Almanac of Higher Education	49					\$ 49	102075-74510
8/29/18	Robert J Young Co Inc	Copier Expense	-	-	266	-	-	\$ 266	212080-74630
8/31/18	R. Wade Powers	College Service in Advisory Capacity Foundation Board			761			\$ 761	107000-61302
8/31/18	US Postal Service	August Postage	5	-	-	-	-	\$ 5	102075-74230
9/6/18	Megen Roberts	President's Ambassador Ladies Neck Ware	-	-	77	-	-	\$ 77	608455-74510
9/13/18	Ray McDougal	President's Ambassador Polos		396	-	-	-	\$ 396	101001-74510
9/14/18	Staples	Office Supplies			51			\$ 51	302075-74510
9/20/18	Verizon Wireless	President's i-Pad	-	-	34	-	-	\$ 34	208265-74630
9/21/18	Women in Higher Education	Membership Renewal	200	-	-	-	-	\$ 200	102075-74480
9/26/18	Robert J Young Co Inc	Copier Expense	-	-	266	-	-	\$ 266	212080-74630
9/27/18	Amer Assoc Comm Colleges	Annual Membership Dues and President's Academy Fees	-		5,352			\$ 5,352	302150-74480
9/30/18	R. Wade Powers	College Service in Advisory Capacity Foundation Board			380			\$ 380	107000-61302
9/30/18	US Postal Service	September Postage	36					\$ 36	102075-74230
10/4/18	ASAP Printing	Legislative Breakfast - Save the Date Postcards			47			\$ 47	104150-74120
10/18/18	Performance Business Forms	Business Cards and Name Badges - Nick Bishop			90			\$ 90	108080-74510
10/24/18	Robert J Young Co Inc	Copier Expense			266			\$ 266	212080-74630
10/25/18	Verizon Wireless	President's i-Pad			34			\$ 34	208265-74630
10/30/18	Staples	Office Supplies-Econ and Comm Development			63			\$ 63	110001-74510
10/31/18	R. Wade Powers	College Service in Advisory Capacity Foundation Board			380			\$ 380	107000-61302
10/31/18	US Postal Service	October Postage	26					\$ 26	102075-74230
11/1/18	Verizon Wireless	i-Pad upgrade			410			\$ 410	307075-74630
11/8/18	Rotary Club of Hendersonville	Quarterly Dues			150			\$ 150	502000-74490
11/28/18	Robert J Young Co Inc	Copier Expense			266			\$ 266	212080-74630
11/29/18	Verizon Wireless	President's i-Pad			34			\$ 34	208265-74630
11/30/18	R. Wade Powers	College Service in Advisory Capacity Foundation Board			380			\$ 380	107000-61302
11/30/18	US Postal Service	November Postage	5					\$ 5	102075-74230

**Volunteer State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period of July 1, 2018 - June 30, 2019**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
12/6/18	ASAP Printing	Holiday Cards/Envelopes		213			\$	213	101001-74120
12/6/18	Smith County Chamber of Commerce	Membership Dues			120		\$	120	502000-74490
12/13/18	Performance Business Forms	Letterhead for mailings	179				\$	179	102075-74510
12/13/18	Performance Business Forms	Note Cards for mailings	282				\$	282	102075-74510
12/13/18	Lebanon Wilson County Chamber of Commerce	Annual Membership Dues			130		\$	130	502000-74490
12/14/18	Staples	Office Supplies	13				\$	13	102075-74510
12/20/18	Performance Business Forms	Letterhead for Economic and Community Development			264		\$	264	108080-74510
12/20/18	Robert J Young Co Inc	Copier Expense			266		\$	266	212080-74630
12/20/18	Verizon Wireless	President's i-Pad			34		\$	34	208265-74630
12/31/18	R. Wade Powers	College Service in Advisory Capacity Foundation Board			380		\$	380	107000-61302
12/31/18	US Postal Service	December Postage	9				\$	9	102075-74230
1/10/19	Southern Assoc of Colleges	Principles of Accreditation Resource Manuals	180				\$	180	102075-74510
1/17/19	Verizon Wireless	President's iPad			34		\$	34	208265-74630
1/23/19	Robert J Young Co Inc	Copier Expense			266		\$	266	212080-74630
1/24/19	Rotary Club of Cookeville	Dues and Membership Fees			145		\$	145	502000-74490
1/24/19	Rotary Club of Hendersonville	Quarterly Dues			150		\$	150	502000-74490
1/24/19	Tenn College Association	Annual Fee/Membership			75		\$	75	302150-74480
1/24/19	Westmoreland Chamber of Commerce	Annual Membership			50		\$	50	502000-74490
1/30/19	Deborah Overstreet	Reimburse for Office Supplies	18		30		\$	48	102075-74510
1/31/19	Jackson St Comm College	Stipend for PTK Regional Coordinator G.Garrison			125		\$	125	302150-74480
1/31/19	R. Wade Powers	College Service in Advisory Capacity Foundation Board			380		\$	380	107000-61302
1/31/19	US Postal Service	January Postage	6				\$	6	102075-74230
2/7/19	Performance Business Forms	Business Cards - N Bishop			38		\$	38	108080-74120
2/7/19	Performance Business Forms	Letterhead - N Bishop			237		\$	237	108080-74120
2/7/19	ASAP Printing	Hemp Postcards - Economic and Comm Develop Dept			117		\$	117	108080-74510
2/7/19	ASAP Printing	Return Insert Cards-Economic and Comm Develop Dept			93		\$	93	108080-74510
2/21/19	Verizon Wireless	President's iPad			34		\$	34	208265-74630
2/26/19	Staples	Office Supplies	8				\$	8	102075-74510
2/28/19	FedEx	Invitation to Commencement Speaker in Japan			31		\$	31	102075-74510
2/28/19	R. Wade Powers	College Service in Advisory Capacity Foundation Board			380		\$	380	107000-61302
2/28/19	US Postal Service	February Postage	5				\$	5	102075-74230
3/6/19	Robert J Young Co Inc	Copier Expense for Feb			266		\$	266	212080-74630

**Volunteer State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period of July 1, 2018 - June 30, 2019**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
3/21/19	Verizon Wireless	President's iPad			34			\$ 34	208265-74630
3/27/19	Robert J Young Co Inc	Copier Expense for March			266			\$ 266	212080-74630
3/31/19	R. Wade Powers	College Service in Advisory Capacity Foundation Board			380			\$ 380	107000-61302
3/31/19	US Postal Service	March Postage	6					\$ 6	102075-74230
4/11/19	Follett/FHEG Bookstore	Folders	32					\$ 32	102075-74510
4/18/19	Verizon Wireless	President's iPad			34			\$ 34	208265-74630
4/24/19	Robert J Young Co Inc	Copier Expense for April			266			\$ 266	212080-74630
4/24/19	Rotary Club Cookeville	Dues and Membership Fees			165			\$ 165	502000-74490
4/30/19	R. Wade Powers	College Service in Advisory Capacity Foundation Board			380			\$ 380	107000-61302
4/30/19	US Postal Service	April Postage	21					\$ 21	102075-74230
5/9/19	Follett/FHEG Bookstore	Folders			16			\$ 16	108080-74510
5/9/19	Performance Business Forms	BusinessCards - N Bishop			38			\$ 38	108080-74510
5/23/19	Staples	Office Supplies	135					\$ 135	102075-74510
5/23/19	Verizon Wireless	President's iPad			34			\$ 34	208265-74630
5/29/19	Waller, Karen	Reimburse -Sympathy Cards	56					\$ 56	102075-74510
5/30/19	Staples	Office Supplies			211			\$ 211	108080-74510
5/31/19	R. Wade Powers	College Service in Advisory Capacity Foundation Board			380			\$ 380	107000-61302
5/31/19	US Postal Service	May Postage	4					\$ 4	102075-74230
6/4/19	Elizabeth Parks	Stipend - Computer Workshop Nick Bishop			100			\$ 100	108080-74490
6/5/19	Amer Assoc Comm Colleges	Book - Compet.for Comm College Leaders	26					\$ 26	102075-74510
6/6/19	Performance Business Forms	Business Cards- R Parrent			33			\$ 33	108080-74510
6/6/19	Performance Business Forms	Envelopes for Res Developmt			198			\$ 198	502000-74510
6/20/19	Inc.Magazine	Subscription - J Faulkner			10			\$ 10	302150-74480
6/20/19	Performance Business Forms	Letterhead-Res.Development Business Cards - A Muncy			263			\$ 263	502000-74510
6/20/19	Verizon Wireless	President's iPad			34			\$ 34	208265-74630
6/26/19	Robert J Young Co Inc	Copier Exp - May and June			532			\$ 532	212080-74630
6/27/19	Performance Business Forms	President's Ambassador Name Tags				336		\$ 336	101001-74510
6/27/19	Rotary Club Hendersonville	Quarterly Dues			192			\$ 192	502000-74490
6/30/19	R. Wade Powers	College Service in Advisory Capacity Foundation Board			380			\$ 380	107000-61302
6/30/19	US Postal Service	June Postage	6					\$ 6	102075-74230
<b>Total Other Operating Expenses for the President</b>			<b>\$ 1,311</b>	<b>\$ 609</b>	<b>\$ 18,260</b>	<b>\$ 336</b>	<b>\$ -</b>	<b>\$ 20,516</b>	

**Tennessee Board of Regents**  
**Summary of the Chancellor's Expenses - Unaudited**  
**For the Period July 1, 2018 to June 30, 2019**

Chancellor:	Supplemental Schedule	Chancellor's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 443,211	\$ -	\$ -	\$ -	\$ -	\$ 443,211
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		12,000	-	-	-	-	12,000
Housing Allowance		-	-	-	-	-	-
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		1,080	-	-	-	-	1,080
Salary, Benefits & Other Payments		<u>464,691</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>464,691</u>
Travel	A	10,877	-	-	-	-	10,877
Business Meals and Hospitality	B	10,243	-	-	-	-	10,243
Other Expenses	C	22,262	-	-	-	-	22,262
<b>Total Expenses for the Chancellor</b>		<u>508,073</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>508,073</u>
<b>Chancellor's Office:</b>							
Salary and Benefits (6 FTE)		922,521	-	-	-	-	922,521
Travel		9,108	-	-	-	-	9,108
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		28,969	-	-	-	-	28,969
		<u>960,598</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>960,598</u>
<b>Total Expenses</b>		<u>\$ 1,468,670</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,468,670</u>

**Additional Disclosures:**

**Vehicle** - The Chancellor is provided an automobile allowance of \$700 per month.

**Other Allowances** - the Chancellor is provided an administrative stipend of \$1,000 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, 2018 to June 30, 2019**

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			
6/10/18	6/11/18	8/7/18	Asheville, NC	Community Colleges of Appalachia Board Mtg & Conference		\$ 178	\$ 89		\$ 267	\$ -	\$ -	\$ -	\$ -	\$ 267	100000-73200
6/20/18	6/22/18	8/7/18	Chattanooga	Mtg with Senator Gardenhire, Board mtg. & mtg with Senator Bell & McMinn Co. Officials		\$ 217	\$ 85		\$ 302	\$ -	\$ -	\$ -	\$ -	\$ 302	100000-73100
7/29/18	8/1/18	10/23/18	Vail, CO	Nat'l Council of State Directors of Community Colleges Summer Conference	\$ 1,043	\$ 691	\$ 150	\$ 38	\$ 1,922					\$ 1,922	100000-73200
8/16/18	8/16/18	10/16/18	Kingsport	NeSCC president search	\$ 689				\$ 689					\$ 689	100000-73900
8/29/18	8/29/18	10/16/18	Kingsport	NeSCC president search	\$ 855				\$ 855					\$ 855	100000-73900
9/12/18	9/14/18	10/23/18	Kingsport	NeSCC president search	\$ 1,437	\$ 217	\$ 77		\$ 1,730					\$ 1,730	100000-73100
9/26/18	9/28/18	10/31/18	Dyersburg	TBR board meeting		\$ 186	\$ 41		\$ 227					\$ 227	100000-73100
10/2/18	10/4/18	10/31/18	Knoxville	TCAT Knoxville president interviews			\$ 82		\$ 82					\$ 82	100000-73100
10/9/18	10/9/18	11/28/18	Kingsport	NeSCC president search	\$ 570				\$ 570					\$ 570	100000-73900
10/16/18	10/18/18	3/6/19	Johnson City	NeSCC president search	\$ -	\$ 240	\$ 111		\$ 351					\$ 351	100000-73900
12/8/18	12/10/18	12/12/18	New Orleans, LA	SACSCOC Annual Conference registration		-	-	725 (a)	\$ 725					\$ 725	100000-73200
2/7/19	2/8/19	2/27/19	Paris, Memphis	Speak at Rotary; Natninal Hardwood Lumber Association		144	83		\$ 227					\$ 227	100000-73100
2/7/19	2/12/19	2/13/19	Pulaski	TCAT Pulaski president search		108	83		\$ 190					\$ 190	100000-73100
2/19/19	2/19/19	2/20/19	Nashville	Tennessee Chamber of Commerce annual meeting & legislative reception				180 (b)	\$ 180					\$ 180	100000-73100
3/12/19	3/13/19	2/11/19	Nashville	Tennessee College Assoc. annual meeting				125 (b)	\$ 125					\$ 125	100000-73100
3/13/19	3/13/19	3/27/19	Nashville	parking - downtown meeting				14 (c)	\$ 14					\$ 14	100000-73100
3/19/19	3/19/19	3/27/19	Nashville	Hosting SOAR event		270		42 (c)	\$ 312					\$ 312	100000-73100
3/28/19	3/28/19	4/10/19	Nashville	Nashville Chamber Governor's address				40 (b)	\$ 40					\$ 40	100000-73100
4/2/19	4/3/19	6/5/19	Chattanooga	SkillsUSA events			83	17 (c)	\$ 100					\$ 100	100000-73100
4/4/19	4/5/19	6/5/19	Oak Ridge	ETEC meeting speaker		108	83		\$ 190					\$ 190	100000-73100
4/7/19	4/8/19	6/5/19	Kingsport	Meeting with Eastman CEO			83		\$ 192					\$ 192	100000-73100
5/10/19	5/10/19	6/19/19	Bristol	Bristol city leaders meeting		998			\$ 998					\$ 998	100000-73100
5/15/19	5/15/19	6/19/19	Knoxville & Memphis	Campus groundbreaking ceremonies		589			\$ 589					\$ 589	100000-73100
<b>Total Travel Expenses for the Chancellor</b>						<b>\$ 6,180</b>	<b>\$ 2,470</b>	<b>\$ 1,046</b>	<b>\$ 1,182</b>	<b>\$ 10,877</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,877</b>	

(a) Trip was canceled after the refund date in order to attend a meeting with the Governor's administration.  
(b) Registration  
(c) Parking

**Tennessee Board of Regents**  
**Schedule B - Business Meals & Hospitality Expenses for the Chancellor - Unaudited**  
**For the Period July 1, 2018 to June 30, 2019**

Event Date	Date Paid	Payee	Description of Event	Chancellor's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
8/7/18	8/14/18	Ambrosia Catering	Presidents' meeting	\$ 1,321	\$ -	\$ -	\$ -	\$ -	\$ 1,321	66	\$ 20.02	100000-74501
7/10/18	10/10/18	Flora W. Tydings	Lunch meeting with Regent Reynolds	46					46	2	\$ 23.00	100000-74501
9/13/18	3/6/19	Flora W. Tydings	Dinner meeting with Regents Reynolds, Varland, Griscom, and Sonja Mason - NESCC president search	106					106	5	\$ 21.19	100000-74501
10/2/18	10/31/18	Flora W. Tydings	Dinner meeting with Regents Griscom and Hatch & 3 TBR staff - TCAT Knoxville president search	271					271	6	\$ 45.20	100000-74501
10/18/18	3/6/19	Flora W. Tydings	Dinner meeting with Regent Griscom and Kim McCormick - NESCC president search	65					65	3	\$ 21.76	100000-74501
11/19/18	1/9/19	Embassy Suites Nashville	Presidents retreat & meeting with Governor	3,932					3,932	61	\$ 64.47	100000-74501
1/14/19	1/16/19	Ambrosia Catering	Lunch for new presidents conference	148					148	8	\$ 18.48	100000-74501
3/27/19	6/5/19	Flora W. Tydings	Lunch meeting with Commissioners Rolfe and McCord	71					71	3	\$ 23.50	100000-73100
3/19/19	5/12/19	Doubletree by Hilton	Presidents' meeting at SOAR event	2,435					2,435	49	\$ 49.69	100000-74501
5/8/19	5/22/19	Flora W. Tydings	Partnership opportunities lunch	95					95	5	\$ 19.02	100000-74501
5/7/19	6/9/19	Ambrosia Catering	Presidents' meeting	1,685					1,685	80	\$ 21.06	100000-74501
6/18/19	6/30/19	Flora W. Tydings	Lunch meeting with Governor's staff	68					68	3	\$ 22.59	100000-74501
<b>Total Business Meals and Hospitality Expenses for the Chancellor</b>				<b>\$ 10,243</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,243</b>			



Tennessee Board of Regents  
 Schedule C - Other Expenses for the Chancellor - Unaudited  
 For the Period July 1, 2018 to June 30, 2019

Date Paid	Payee	Description	Chancellor's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
11/7/18	Contract Furniture Alliance	office furniture	\$ 22,262	\$ -	\$ -	\$ -	\$ -	\$ 22,262	100000-74500
			-	-	-	-	-	-	
<b>Total Other Operating Expenses for the Chancellor</b>			<u>\$ 22,262</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,262</u>	

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BOARD TRANSMITTAL

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MEETING: Committee on Audit

SUBJECT: System-wide Internal Audit Updates

DATE: November 19, 2019

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S  
RECOMMENDATION: Accept Report

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Mike Batson will give brief updates for the following items:

- Investigative Audit Manager Search
- Information Systems Auditor Search
- Nashville State Community College Director of Internal Audit Search
- TN Colleges and Universities Internal Audit Retreat- October 16-18, 2019

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BOARD TRANSMITTAL

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MEETING: Committee on Audit

SUBJECT: Review of Revisions to Fiscal Year 2020 Audit Plans

DATE: November 19, 2019

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 2019 to September 2019 is attached, followed by the revised plan for each of the audit offices.

**Tennessee Board of Regents  
Summary of Revisions  
Fiscal Year 2020 Audit Plans**

**Overview of Significant Revisions:** Below are revisions to the audit plans created in July 2019\*, reflecting changes which occurred through October 2019. 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, time 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, 2019</b>
CISCC	This plan was not submitted in the August 2019 Audit Committee materials due to an extended absence by the CISCC Director of Internal Audit. The updated plan is now submitted for approval.
DSCC	The Records Management and Retention audit was removed due to hours required for request for consulting on the Indirect Cost Rate Proposal.
PSCC	The RSCC President’s Expense Audit was added as a result of an extended absence by another Director of Internal Audit. Information Technology audits were added as a result of the addition of an IT auditor at PSCC.

\*There are no revised plans for the following due to vacancies in Internal Audit positions:

- Nashville State Community College
- TBR- Investigations
- TBR- Information Systems

**Chattanooga State Community College  
Internal Audit Plan  
Fiscal Year Ending June 30, 2020  
Revised October 2019**

Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Revised to Original		FN	Planned to Actual		Completion Date	Current Status
							Change in Hours	Change in Percentage		Actual Hours	Variance		
IS	C	Management Advisory Services	5.0	Jul-19	120.0	120.0	0.0	0%		25.0	95.0		In Progress
FM	F	State Audit Assist/Follow-up	5.0	Jul-19	75.0	75.0	0.0	0%		1.0	74.0		In Progress
IS	F	Follow up Reviews	5.0	Jul-19	85.0	85.0	0.0	0%		20.0	65.0		In Progress
IS	I	Unscheduled Investigations	5.0	Jul-19	70.0	70.0	0.0	0%		0.0	70.0		Scheduled
IS	I	Developing Investigations-Assist TBR	5.0	Jul-19	15.0	15.0	0.0	0%		1.0	14.0		Scheduled
FM	S	YE Procedures FYE 2019	5.0	Jun-19	10.0	10.0	0.0	0%		10.0	0.0	Jul-19	Completed
FM	S	YE Procedures FYE 2020	5.0	Jun-20	15.0	15.0	0.0	0%		0.0	15.0		Scheduled
FM	R	Motlow President's Expense	5.0	Aug-19	100.0	100.0	0.0	0%		70.0	30.0		In Progress
IS	M	Enterprise Risk Assessment	5.0	Nov-19	35.0	35.0	0.0	0%		0.0	35.0		Scheduled
SS	R	Workforce Training Hours	5.0	Jan-20	70.0	70.0	0.0	0%		0.0	70.0		Scheduled
AD	R	Foundation	5.0	Nov-19	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
IS	R	Campus Safety	5.0	Mar-19	60.0	60.0	0.0	0%		0.0	60.0		Scheduled
IT	S	IAR-NACHA-2019	5.0	Jul-19	60.0	60.0	0.0	0%		50.0	10.0		In Progress
IA	S	Faculty Credentials	5.0	Oct-19	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
IA	S	TCAT Truck Driving Program	5.0	May-20	75.0	75.0	0.0	0%		0.0	75.0		Scheduled
IA	S	TCAT Cosmetology Product Purchases	5.0	Sep-19	60.0	0.0	-60.0	-100%	FN1	0.0	0.0		Removed
IA	S	TCAT Client Services Processes	5.0	Sep-19	60.0	120.0	60.0	100%	FN1	17.0	103.0		In Progress
IT	A	Software License Compliance	3.5	May-18	40.0	40.0	0.0	0%		6.0	34.0		In Progress

**Total Planned Audit Hours: 1150.0 1150.0 0.0 200.0 950.0**

Estimated Available Audit Hours = 1080.0

**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 - Cosmetology Product Purchases has been included in the TCAT Client Services Process Audit.

Cleveland State Community College  
Internal Audit Plan  
Fiscal Year Ending June 30, 2020  
Revised October 2019

Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Revised to Original		FN	Planned to Actual		Completion Date	Current Status
							Change in Hours	Change in Percentage		Actual Hours	Variance		
IS	C	Management Advisory Services	5.0	Jul-19	50.0	50.0	0.0	0%		5.0	45.0		In Progress
IS	F	State Audit Assist/Follow-up	5.0	Jul-19	75.0	75.0	0.0	0%			75.0		Scheduled
IS	F	Follow up Reviews	5.0	Jul-19	75.0	75.0	0.0	0%		2.0	73.0		In Progress
IS	I	Unscheduled Investigations	5.0	Jul-19	40.0	40.0	0.0	0%			40.0		Scheduled
FM	S	YE Procedures FYE 2020	5.0	Jun-20	10.0	10.0	0.0	0%			10.0		Scheduled
FM	S	NACHA 2020	5.0	May-20	60.0	60.0	0.0	0%			60.0		Scheduled
IS	M	Enterprise Risk Assessment	5.0	Nov-19	35.0	35.0	0.0	0%			35.0		Scheduled
IA	R	Workforce Training Hours	5.0	Jan-20	70.0	70.0	0.0	0%			70.0		Scheduled
AD	R	Foundation	5.0	Nov-19	100.0	100.0	0.0	0%			100.0		Scheduled
IS	R	Campus Safety	5.0	Mar-20	60.0	60.0	0.0	0%			60.0		Scheduled
FM	A	Contracts	2.8	Sep-19	100.0	100.0	0.0	0%		59.0	41.0		In Progress
FM	A	Athletic Revenue and Expenditures	2.6	Feb-20	100.0	100.0	0.0	0%			100.0		Scheduled
<b>Total Planned Audit Hours:</b>					<b>775.0</b>	<b>775.0</b>	<b>0.0</b>			<b>66.0</b>	<b>709.0</b>		

Estimated Available Audit Hours = 735

**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

**Columbia State Community College  
Internal Audit Plan  
Fiscal Year Ending June 30, 2020  
Revised October 2019**

Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Revised to Original		FN	Planned to Actual		Completion Date	Current Status	
							Change in Hours	Change in Percentage		Actual Hours	Variance			
FM	R	State Audit Year End Work	5.0	May-20	22.5	22.5	0.0	0%			22.5		Scheduled	
AD	R	Advancement/Development	2.3	Oct-19	150.0	150.0	0.0	0%			24.5	125.5	In Progress	
PP	R	Campus Security	2.2	Jan-20	150.0	150.0	0.0	0%			150.0		Scheduled	
IA	R	Economic & Community Development	2.2	Mar-20	50.0	50.0	0.0	0%			50.0		Scheduled	
FM	M	Review Management's Risk Assessment Process	5.0	Nov-19	22.5	22.5	0.0	0%			2.8	19.8	Scheduled	
FM	F	State Audit Follow-Up	5.0	Feb-20	75.0	75.0	0.0	0%			75.0		Scheduled	
IS	F	Engagement Follow-up	5.0	Jan-20	30.0	30.0	0.0	0%			2.8	27.3	Scheduled	
IT	A	Incident Response & Reporting	4.3	Dec-19	100.0	100.0	0.0	0%			100.0		Scheduled	
IT	A	Disaster Recovery/Business Continuity	4.2	Dec-19	100.0	84.2	-15.8	-16%			84.2		Scheduled	
IT	A	Data Stewardship/Access	4.1	Nov-19	150.0	150.0	0.0	0%			7.3	142.8	Scheduled	
SS	A	Financial Aid		Feb-19	22.5	45.0	22.5	100%			27.7	17.3	In Progress	
IS	A	Policy Review		Oct-18	15.0	7.8	-7.3	-48%			7.8	0.0	July 2019	Completed
AT	C	Title IX Gender Equity Assessment	3.5	Aug-19	52.5	52.5	0.0	0%			31.2	21.3	In Progress	
IS	C	Informal Consulting		Jul-19	110.0	110.0	0.0	0%			57.9	52.1	In Progress	
FM	I	CoSCC 19-01		Jul-19	0.0	0.5	0.5	N/A			0.5	0.0	July 2019	Completed
<b>Total Planned Audit Hours:</b>					<b>1050.0</b>	<b>1050.0</b>	<b>0.0</b>				<b>162.3</b>	<b>887.7</b>		
Estimated Available Audit Hours =					1050.0									

**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

**Dyersburg State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ending June 30, 2020**  
**Revised October 2019**

Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Revised to Original		FN	Planned to Actual		Completion Date	Current Status
							Change in Hours	Change in Percentage		Actual Hours	Variance		
FM	R	Foundations		Dec-19	90.0	90.0	0.0	0%			90.0		Scheduled
PP	R	Physical Security/Campus Safety		Mar-20	65.0	65.0	0.0	0%			65.0		Scheduled
FM	F	Follow-up to State Audit		Jan-20	45.0	45.0	0.0	0%			45.0		Scheduled
IS	R	Risk Assessment - Quality		Sep-19	102.5	102.5	0.0	0%			26.5	76.0	In Progress
AD	R	Workforce Development Contact Hours		Feb-20	35.0	35.0	0.0	0%			35.0		Scheduled
FM	R	Year End Bank Confirmations		Jun-20	30.0	30.0	0.0	0%			30.0		Scheduled
IS	I	Unscheduled Investigations		TBD	60.0	60.0	0.0	0%			60.0		Scheduled
IS	C	General Consultation		TBD	80.0	80.0	0.0	0%			65.5	14.5	In Progress
IS	P	PII Review		Aug-19	130.0	130.0	0.0	0%			44.5	85.5	In Progress
IS	R	Follow-up Audits		TBD	80.0	80.0	0.0	0%			25.5		In Progress
IS	A	Human Resources		Mar-20	120.0	120.0	0.0	0%			120.0		Scheduled
FM	A	Cash Handling Procedures		Sep-19	65.0	65.0	0.0	0%			65.0		In Progress
AT	A	Athletics Eligibility		Oct-19	40.5	40.5	0.0	0%			17.0	23.5	In Progress
AT	A	Athletics - Camps and Clinics/Fundraising		Jan-20	60.0	60.0	0.0	0%			60.0		Scheduled
FM	A	Records Mgmt and Retention		Apr-20	90.0	0.0	-90.0	-100%			0.0		Removed
FM	C	Indirect Cost Rate Proposal		Sep-19	0.0	90.0	90.0	N/A			46.5	43.5	In Progress
<b>Total Planned Audit Hours:</b>					<b>1093.0</b>	<b>1093.0</b>	<b>0.0</b>				<b>225.5</b>	<b>813.0</b>	

Estimated Available Audit Hours = 1093.0

**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



Jackson State Community College  
Internal Audit Plan  
Fiscal Year Ending June 30, 2020  
Revised October 2019

Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised to Original		FN	Planned to Actual		Completion Date	Current Status	
						Revised Plan	Change in Hours		Change in Percentage	Actual Hours			Variance
AD	R	Foundation			130.0	130.0	0.0	0%		130.0		Scheduled	
IS	R	Campus Safety			130.0	130.0	0.0	0%		130.0		Scheduled	
IA	R	Workforce Development			130.0	130.0	0.0	0%		130.0		Scheduled	
IS	R	President's Expense Audit		Aug-19	130.0	232.5	102.5	79%		232.5	0.0	Oct-19	Completed
SS	S	Veterans Affairs Student Records			130.0	130.0	0.0	0%		130.0		Scheduled	
FM	F	Access and Diversity Follow up			125.0	125.0	0.0	0%		7.5	117.5		In Progress
FM	F	Payroll Follow up			125.0	125.0	0.0	0%			125.0		Scheduled
IA	F	Study Abroad Follow up			75.0	75.0	0.0	0%			75.0		Scheduled
IS	F	Emergency Preparedness Follow up			75.0	75.0	0.0	0%			75.0		Scheduled
IS	F	Conflict of Interest Follow up			75.0	75.0	0.0	0%			75.0		Scheduled
IA	F	Workforce Development Follow up			75.0	75.0	0.0	0%			75.0		Scheduled
IA	I	Inv 18-01		Jan-18	100.0	80.0	-20.0	-20%		80.0	0.0	Oct-19	Completed
SS	F	Inv 18-03 Follow up			125.0	125.0	0.0	0%			125.0		Scheduled
AT	I	Inv 19-01 - carryforward		Aug-18	40.0	30.5	-9.5	-24%		30.5	0.0	Jul-19	Completed
AT	F	Inv 19-01 Follow up			75.0	75.0	0.0	0%			75.0		Scheduled
IS	M	Risk Assessment		Nov-19	50.0	50.0	0.0	0%		2.0	48.0		Scheduled
FM	R	Year-end Procedures		Jun-20	30.0	30.0	0.0	0%			30.0		Scheduled
IS	C	General Consultation		as needed	75.0	75.0	0.0	0%		102.8	-27.8		In Progress
<b>Total Planned Audit Hours:</b>					<b>1695.0</b>	<b>1768.0</b>	<b>73.0</b>			<b>455.3</b>	<b>1312.8</b>		

Estimated Available Audit Hours = 1695.0

**Functional Area:**

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 Type:**

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, 2020  
Revised October 2019**

Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Revised to Original		FN	Planned to Actual		Completion Date	Current Status
							Change in Hours	Change in Percentage		Actual Hours	Variance		
R	AD	Foundation	5.0	Nov-19	125.0	100.0	-25.0	-20%		0.0	100.0		Scheduled
R	PP	Campus Security	5.0	Feb-20	75.0	75.0	0.0	0%		0.0	75.0		Scheduled
R	SS	Workforce Development and Follow Up	5.0	Mar-20	80.0	80.0	0.0	0%		2.5	77.5		Scheduled
M	IA	Risk Assessment - Quality	5.0	Nov-19	30.0	25.0	-5.0	-17%		0.0	25.0		Scheduled
A	IA	Academic Affairs - Faculty Credentials	5.0	May-20	85.0	85.0	0.0	0%		0.0	85.0		Scheduled
A	SS	Dashboard Access	5.0	Dec-19	150.0	70.0	-80.0	-53%		15.0	55.0		In Progress
A	SS	Student Affairs - Satisfactory Academic Process	5.0	Apr-20	125.0	80.0	-45.0	-36%		0.0	80.0		Scheduled
I	FM	INV 1901	5.0	Aug-19	40.0	22.0	-18.0	-45%		15.0	7.0	Oct-19	Completed
F	IA	Follow Up INV 1601	5.0	Jul-19	10.0	10.0	0.0	0%		8.0	2.0	Aug-19	Completed
F	AT	Follow Up INV 1604	5.0	Nov-19	30.0	30.0	0.0	0%		0.0	30.0		Scheduled
F	SS	Follow Up INV 1801	5.0	Sep-19	40.0	30.0	-10.0	-25%		4.0	26.0		In Progress
F	AT	Follow Up INV 1802	5.0	Aug-19	30.0	30.0	0.0	0%		0.5	29.5		In Progress
F	AT	Follow Up INV 1804	5.0	Dec-19	30.0	30.0	0.0	0%		0.0	30.0		Scheduled
F	FM	Follow Up Access and Diversity	5.0	Jul-19	50.0	40.0	-10.0	-20%		38.9	1.1	Oct-19	Completed
A	IT	Follow Up Information Technology	5.0	Oct-19	30.0	30.0	0.0	0%		0.0	30.0		Scheduled
R	IA	Study Abroad	5.0	Jul-19	40.0	40.0	0.0	0%		3.0	37.0		In Progress
C	FM	General Consultation	5.0	Jul-19	80.0	80.0	0.0	0%		32.0	48.0		In Progress
R	FM	State Audit Assistance - Year End	5.0	Jul-19	20.0	20.0	0.0	0%		3.5	16.5		In Progress
I	IS	Unscheduled Investigations	5.0	Jul-19	50.0	50.0	0.0	0%		5.5	44.5		In Progress
I	IS	Assist SWIA			0.0	100.0	100.0	N/A		72.7	27.3		In Progress
F	IA	Follow Up INV 1803			0.0	1.0	1.0	N/A		1.0	0.0		Completed
R	IS	Conflict of Interest			0.0	2.0	2.0	N/A		2.0	0.0	Jul-19	Completed
F	IS	Follow Up Conflict of Interest			0.0	30.0	30.0	N/A		1.0	29.0		Scheduled
F	FM	Follow Up State Audit			0.0	20.0	20.0	N/A		0.0	20.0		Scheduled
F	FM	Follow Up Access and Diversity - 2			0.0	40.0	40.0	N/A		0.0	40.0		Scheduled
<b>Total Planned Audit Hours:</b>					<b>1120.0</b>	<b>1120.0</b>	<b>0.0</b>			<b>204.6</b>	<b>915.4</b>		

Estimated Available Audit Hours = 1120.0

**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

Northeast State Community College  
Internal Audit Plan  
Fiscal Year Ending June 30, 2020  
Revised October 2019

Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Revised to Original		FN	Planned to Actual		Completion Date	Current Status
							Change in Hours	Change in Percentage		Actual Hours	Variance		
SS	R	Workforce Development Training Hours 2020	5.0	Jan-20	75.0	75.0	0.0	0%			75.0		Scheduled
FM	R	Walters State President Expense Audit	5.0	Aug-19	125.0	125.0	0.0	0%		101.0	24.0	Oct-19	Completed
AD	R	Foundation	5.0	Nov-19	100.0	100.0	0.0	0%			100.0		Scheduled
IS	R	Campus Safety	5.0	Mar-20	75.0	75.0	0.0	0%			75.0		Scheduled
PP	A	Key Control	4.4	Jul-19	100.0	100.0	0.0	0%		46.0	54.0		In Progress
IT	SR	Access Termination	5.0	Jul-19	100.0	100.0	0.0	0%		47.0	53.0		In Progress
FM	A	Grants and Contracts	5.0	Jul-19	75.0	75.0	0.0	0%		29.0	46.0		In Progress
IS	I	Unscheduled Investigations	5.0	Jul-19	100.0	100.0	0.0	0%			100.0		Scheduled
FM	R	State Audit Assistance - Year End	5.0	Jul-19	20.0	20.0	0.0	0%		3.5	16.5		In Progress
IS	S	Special Requests and Projects	5.0	Jul-19	85.0	85.0	0.0	0%		13.0	72.0		In Progress
IS	F	Other Audit Follow-Up	5.0	Jul-19	50.0	50.0	0.0	0%		16.5	33.5		In Progress
IS	M	Risk Assessment	5.0	Nov-19	45.0	45.0	0.0	0%			45.0		Scheduled
IS	C	Management Advisory Services	5.0	Jul-19	100.0	100.0	0.0	0%		30.0	70.0		In Progress

**Total Planned Audit Hours:** 1050.0    1050.0    0.0    286.0    764.0

Estimated Available Audit Hours = 1050.0

**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, 2020  
Revised October 2019**

Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Revised to Original		FN	Planned to Actual		Completion Date	Current Status
							Change in Hours	Change in Percentage		Actual Hours	Variance		
AD	R	Foundation	5.0	Nov-19	150.0	150.0	0.0	0%		9.0	141.0		In Progress
IS	R	Campus Security	5.0	Jan-19	75.0	75.0	0.0	0%		0.0	75.0		Scheduled
FM	R	Year End Inventory & Cash Counts	5.0	Jun-19	30.0	30.0	0.0	0%		5.0	25.0		In Progress
IS	R	Funding Formula-Workforce Development	5.0	Apr-19	45.0	45.0	0.0	0%		0.0	45.0		Scheduled
FM	R	President's Audit - Roane State	5.0	Sep-19	0.0	100.0	100.0	100%	FN2	62.0	38.0		In Progress
FM	F	Audit Follow-Up (including State Audit)	5.0	Jul-19	45.0	45.0	0.0	0%		0.0	45.0		Scheduled
IS	M	Risk Assessment	5.0	Oct-19	22.5	22.5	0.0	0%		11.0	11.5		In Progress
IA	S	Faculty Credentials	5.0	Oct-19	112.5	112.5	0.0	0%		0.0	112.5		Scheduled
IA	S	Review of Compliance Assist	5.0	Feb-19	30.0	30.0	0.0	0%		0.0	30.0		Scheduled
AD	C	Advancement Management Advisory Services, Consultation, etc.	5.0	Jul-19	37.5	37.5	0.0	0%		14.0	23.5		In Progress
FM	C	Finance Management Advisory Services, Consultation, etc.	5.0	Jul-19	37.5	37.5	0.0	0%		31.8	5.8		In Progress
IS	C	Institutional Support Management Advisory Services, Consultation, etc.	5.0	Jul-19	105.0	105.0	0.0	0%		5.0	100.0		In Progress
IS	I	Unscheduled Investigations and Special Requests	5.0	Jul-19	37.5	37.5	0.0	0%		0.0	37.5		Scheduled
IT	C	Management Advisory Service - PCI review including monthly scans	5.0	Oct-19	0.0	172.5	172.5	100%	FN1	0.0	172.5		Scheduled
IT	C	Management Advisory Service - Building Security Review	5.0	Oct-19	0.0	150.0	150.0	100%	FN1	0.0	150.0		Scheduled
IT	C	Management Advisory Service - General Security Review Services	5.0	Oct-19	0.0	145.0	145.0	100%	FN1	0.0	145.0		Scheduled
IT	S	Café Vulnerability Assessment	5.0	Nov-19	0.0	127.5	127.5	100%	FN1	0.0	127.5		Scheduled
IT	S	Bookstore Vulnerability Assessment	5.0	Jan-20	0.0	127.5	127.5	100%	FN1	0.0	127.5		Scheduled
IT	S	Security Camera System Vulnerability Assessment	5.0	Feb-20	0.0	127.5	127.5	100%	FN1	0.0	127.5		Scheduled
PP	A	Service Department - Maintenance	3.7	Sep-19	200.0	0.0	-200.0	-100%	FN3	0.0	0.0		Removed
FM	A	Travel	3.5	Aug-19	75.0	67.5	-7.5	-10%		63.5	4.0	Aug-19	Completed
IT	A	PSCC 2 Vulnerability Assessment	3.5	Mar-20	0.0	165.0	165.0	100%	FN1	0.0	165.0		Scheduled
IT	A	Physical Security Review	3.3	May-20	0.0	195.0	195.0	100%	FN1	0.0	195.0		Scheduled

**Total Planned Audit Hours: 1002.5 2105.0 1102.5 201.3 1903.8**

Estimated Available Audit Hours = 1900.0

**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 - Audits added to the audit plan as the result of hiring an IT auditor.

FN2 - Audit was added to the audit plan at the request of Chief Audit Executive at the Board due to the individual originally assigned this audit having surgery.

FN3 - Audit was removed due to the addition of the Roane State President's Audit and also the addition of several IT audits.

**Roane State Community College  
Internal Audit Plan  
Fiscal Year Ending June 30, 2020  
Revised October 2019**

Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Revised to Original		FN	Planned to Actual		Completion Date	Current Status
							Change in Hours	Change in Percentage		Actual Hours	Variance		
IS	R	Campus Safety & Security	5.0	Jan-20	60.0	60.0	0.0	0%			60.0		Scheduled
AX	R	Foundation - Policies, Operations	5.0	Oct-19	105.0	105.0	0.0	0%			105.0		Scheduled
SS	R	Workforce Development	5.0	Mar-20	60.0	60.0	0.0	0%		4.0	56.0		In Progress
FM	R	Year End Cash Counts	5.0	Jul-19	45.0	45.0	0.0	0%		7.0	38.0		In Progress
IA	A	International Education	3.4	Sep-19	52.5	52.5	0.0	0%		10.0	42.5		In Progress
IS	M	Enterprise Risk Assessment	5.0	Jul-19	75.0	60.0	-15.0	-20%	1		60.0		Scheduled
FM	S	ACA Reporting	3.1	Sep-19	75.0	75.0	0.0	0%		7.8	67.3		In Progress
IA	S	Healthcare Programs Admissions	3.8	Sep-19	105.0	105.0	0.0	0%			105.0		Scheduled
FM	S	Accounts Receivable	4.5	Aug-19	75.0	75.0	0.0	0%		13.5	61.5		In Progress
IA	S	Workload/Release Time	3.8	Jul-19	22.5	37.5	15.0	67%	2	34.3	3.3		In Progress
FM	F	State Audit Follow-up	5.0	Jul-19	52.5	52.5	0.0	0%		25.5	27.0		In Progress
FM	F	IAR Audit Follow-up	5.0	Jul-19	37.5	37.5	0.0	0%			37.5		Scheduled
FM	I	Unscheduled Investigations	5.0	Jul-19	90.0	90.0	0.0	0%			90.0		Scheduled
IS	C	Management Advisory Services	5.0	Jul-19	142.5	142.5	0.0	0%		94.5	48.0		In Progress
AX	S	Foundation - Restricted Funds	4.1	Aug-19	52.5	52.5	0.0	0%		14.5	38.0		In Progress

**Total Planned Audit Hours: 1050.0 1050.0 0.0 211.0 839.0**

Estimated Available Audit Hours = 1050.0

**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- Risk Assessment hours estimated to be less FY20  
 FN2- Workload/Release Time Audit taking longer to conclude

Southwest Tennessee Community College  
Internal Audit Plan  
Fiscal Year Ending June 30, 2020  
Revised October 2019

Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Revised to Original		FN	Planned to Actual		Completion Date	Current Status
							Change in Hours	Change in Percentage		Actual Hours	Variance		
FM	A	IAR-Cash Count		Jun-20	37.5	37.5	0.0	0%		12.5	25.0		Scheduled
SS	S	Out of State Tuition		Sep-19	97.5	97.5	0.0	0%		7.5	90.0		Scheduled
FM	S	Review of Time Sheets Preparation		Jul-19	97.5	159.5	62.0	64%		159.5	0.0		In Progress
FM	S	Review of Accounts Payable Vendors		Aug-19	97.5	97.5	0.0	0%		0.0	97.5		Scheduled
IS	R	Foundation Audit		Sep-19	97.5	97.5	0.0	0%		15.0	82.5		Scheduled
IS	R	Campus Safety Audit		Oct-19	97.5	97.5	0.0	0%		0.0	97.5		Scheduled
SS	R	Workforce Development Audit		May-20	97.5	97.5	0.0	0%		0.0	97.5		Scheduled
FM	F	FU-State Audit		Dec-19	90.0	90.0	0.0	0%		4.5	85.5		Scheduled
IS	F	FU-Review of Public Safety Inventory Pro		Jul-19	11.5	14.0	2.5	22%		14.0	0.0	Aug-19	Completed
FM	F	FU-Federal Work Study		Feb-20	90.0	90.0	0.0	0%		0.0	90.0		Scheduled
FM	S	FU-Special Review of Vendor Issues		Mar-20	22.5	22.5	0.0	0%		0.0	22.5		Scheduled
FM	S	FU-Conflict of Intgerst Year 2019		Apr-20	22.5	22.5	0.0	0%		0.0	22.5		Scheduled
FM	F	FU-Compensatory Time		Jul-19	11.0	12.0	1.0	9%		0.0	12.0	Jul-19	Completed
IS	A	IAR-Risk Assessment		Dec-19	37.5	37.5	0.0	0%		0.0	37.5		Scheduled
IS	F	FU-Internal Audit Follow Up		Jul-19	15.0	15.0	0.0	0%		3.5	11.5		Scheduled
SS	C	IAR-General Consultant		Jul-19	82.5	82.5	0.0	0%		18.5	64.0		Scheduled
FM	I	Unscheduled Investigation		Jul-19	82.5	17.0	-65.5	-79%		0.0	17.0		Scheduled
FM	P	ACM-Audit Software		Jul-19	60.0	60.0	0.0	0%		29.5	30.5		Scheduled

**Total Planned Audit Hours:** 1147.5    1147.5    0.0    264.5    883.0  
Estimated Available Audit Hours = 1147.5

**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

Volunteer State Community College  
Internal Audit Plan  
Fiscal Year Ending June 30, 2020  
Revised October 2019

Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Revised to Original		FN	Planned to Actual		Completion Date	Current Status
							Change in Hours	Change in Percentage		Actual Hours	Variance		
SS	S	Financial Aid Work Study	8.5	Jan-20	200.0	200.0	0.0	0%		0.0	200.0		Scheduled
IS	R	Campus Safety	8.1	Jan-20	175.0	175.0	0.0	0%		0.0	175.0		Scheduled
SD	R	Foundation	7.9	Oct-19	200.0	200.0	0.0	0%		0.0	200.0		Scheduled
IA	R	Workforce Development	7.4	Mar-20	175.0	175.0	0.0	0%		0.0	175.0		Scheduled
FM	R	President's Expense- Nashville State	5.0	Aug-19	200.0	200.0	0.0	0%		103.0	97.0		In Progress
FM	F	State Audit Follow-Up	5.0	Nov-19	175.0	175.0	0.0	0%		3.5	171.5		Scheduled
FM	R	State Audit Year-End Work	5.0	May-20	40.0	40.0	0.0	0%		2.0	38.0		Scheduled
IS	F	Follow-Up Activities	5.0	Jul-19	75.0	75.0	0.0	0%		7.0	68.0		In Progress
IS	C	General Consultation	5.0	Jul-19	40.0	40.0	0.0	0%		28.5	11.5		In Progress
IS	M	Management Risk Assessment	5.0	Jul-19	100.0	100.0	0.0	0%		9.0	91.0		In Progress
IS	I	Unscheduled Investigations	5.0	Jul-19	40.0	40.0	0.0	0%		0.0	40.0		Scheduled
FM	A	Conflict of Interest	5.0	May-19	50.0	50.0	0.0	0%		43.0	7.0	Jul-19	Completed

**Total Planned Audit Hours:** 1470.0    1470.0    0.0    196.0    1274.0  
Estimated Available Audit Hours = 1470.0

**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, 2020  
Revised October 2019

Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Revised to Original		FN	Planned to Actual		Completion Date	Current Status
							Change in Hours	Change in Percentage		Actual Hours	Variance		
IS	C	Management Advisory Services	5.0	Jul-19	300.0	300.0	0.0	0%		60.0	240.0		In Progress
FM	F	State Audit Assist/Follow-up	5.0	Jul-19	12.0	12.0	0.0	0%		12.5	-0.5	Aug-19	Completed
IS	R	IAR-WSCC Foundation 2020	5.0	Oct-19	90.0	90.0	0.0	0%		0.0	90.0		Scheduled
SS	F	IAR-FU-CCTA-WorkforceTrainingHours2019	5.0	Oct-19	22.5	52.5	30.0	133%		52.5	0.0	Aug-19	Completed
IS	R	IAR-Physical Security/Campus Safety 2020	5.0	Feb-19	40.0	40.0	0.0	0%		0.0	40.0		Scheduled
IS	I	Unscheduled Investigations	5.0	Jul-19	105.0	105.0	0.0	0%		45.0	60.0		In Progress
FM	R	IAR-WSCC President's Expenses Audit 2020	5.0	Aug-19	22.5	22.5	0.0	0%		12.0	10.5		In Progress
IS	M	All-Inclusive Enterprise Risk Assessment	5.0	May-19	22.5	22.5	0.0	0%		0.0	22.5		Scheduled
IS	M	IET Risk Assessment	5.0	Oct-19	45.0	45.0	0.0	0%		0.0	45.0		Scheduled
IS	R	IAR-WSCC Conflicts of Interest 2019	5.0	Aug-19	37.5	37.5	0.0	0%		22.5	15.0	Aug-19	Completed
IS	P	IAR-QAR Self & External	5.0	Jul-19	22.5	22.5	0.0	0%		0.0	22.5		Scheduled
FM	S	YE Procedures FYE 2019	5.0	Jul-19	22.5	22.5	0.0	0%		7.5	15.0	Jul-19	Completed
FM	S	YE Procedures FYE 2020	5.0	May-20	22.5	22.5	0.0	0%		0.0	22.5		Scheduled
IT	S	IAR-NACHA-2019	5.0	May-19	75.5	0.0	-75.5	-100%	1	0.0	0.0		Removed
IT	S	IAR-NACHA-2020	5.0	Oct-19	105.0	150.5	45.5	43%		37.5	113.0		In Progress
SS	R	IAR-CCTA-Workforce Training Hours 2020	5.0	Mar-20	105.0	105.0	0.0	0%		0.0	105.0		Scheduled

**Total Planned Audit Hours:** 1050.0    1050.0    0.0    249.5    800.5  
Estimated Available Audit Hours = 1050.0

**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

FN1 - Combined with IAR-NACHA-2020

**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



**TCAT**  
**Internal Audit Plan**  
**Fiscal Year Ending June 30, 2020**  
**Revised October 2019**

Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Revised to Original		FN	Planned to Actual		Completion Date	Current Status
							Change in Hours	Change in Percentage		Actual Hours	Variance		
FM	A	FY 20 Perkins Audit	NA	Jan-20	100.0	0.0	-100.0	-100%		15.5	-15.5		In Progress
FM	C	FY 20 TCAT Consultation	NA	Jul-19	250.0	0.0	-250.0	-100%		121.5	-121.5		In Progress
FM	R	FY 20 TCAT Risk Assessment	NA	Oct-19	75.0	0.0	-75.0	-100%		3.0	-3.0		In Progress
FM	C	FY 20 TCAT Audit Program	NA	Jul-19	75.0	0.0	-75.0	-100%		103.0	-103.0		In Progress
FM	C	FY 20 TCAT Year End Procedures	NA	Jun-20	75.0	0.0	-75.0	-100%		0.0	0.0		FN1
FM	R	FY 20 TCAT Foundation	NA	Jul-19	100.0	0.0	-100.0	-100%		5.5	-5.5		In Progress
FM	A	FY 19 TCAT Knoxville SFA	4.2	Oct-19	15.0	0.0	-15.0	-100%		0.0	0.0		FN1
FM	A	FY 19 TCAT Memphis SFA	4.2	Oct-19	15.0	0.0	-15.0	-100%		0.0	0.0		FN1
FM	R	FY 18 TCAT Memphis President's Expense	4.2	Oct-19	15.0	0.0	-15.0	-100%		2.0	-2.0		In Progress
FM	A	FY 19 TCAT Elizabethon SFA	4.1	Oct-19	15.0	0.0	-15.0	-100%		0.0	0.0		FN1
FM	R	FY 20 TCAT Elizabethon President's Expense	4.1	Oct-19	15.0	0.0	-15.0	-100%		4.0	-4.0		Scheduled
FM	A	FY 17 Nashville-IAR-Equipment/Security Review	3.6	Nov-19	7.5	0.0	-7.5	-100%		0.0	0.0		FN1
FM	A	FY 19 TCAT Nashville SFA	3.6	Nov-19	7.5	0.0	-7.5	-100%		0.0	0.0		FN1
FM	R	FY 18 TCAT Nashville President's Expense	3.6	Nov-19	7.5	0.0	-7.5	-100%		0.0	0.0		FN1
FM	A	FY 19 TCAT Jackson SFA	3.1	Feb-20	7.5	0.0	-7.5	-100%		0.0	0.0		FN1
FM	A	FY 19 TCAT Murfreesboro SFA	3.0	Jan-20	7.5	0.0	-7.5	-100%		0.0	0.0		FN1
FM	R	FY 20 TCAT Murfreesboro President's Expense	3.0	Jan-20	7.5	0.0	-7.5	-100%		4.0	-4.0		Scheduled
FM	A	FY 17 Ripley-IAR-Equipment/Security Review	2.8	Oct-19	15.0	0.0	-15.0	-100%		0.0	0.0		FN1
FM	A	FY 19 TCAT Ripley SFA	2.8	Oct-19	7.5	0.0	-7.5	-100%		0.0	0.0		FN1
FM	R	FY 18 TCAT Ripley-President's Expense	2.8	Oct-19	15.0	0.0	-15.0	-100%		0.0	0.0		FN1
FM	A	FY 19 TCAT Crump SFA	2.8	Feb-20	7.5	0.0	-7.5	-100%		0.0	0.0		FN1
FM	A	FY 19 TCAT Morristown SFA	2.7	Mar-20	15.0	0.0	-15.0	-100%		0.0	0.0		FN1
FM	R	FY 20 TCAT Morristown President's Expense	2.7	Mar-20	15.0	0.0	-15.0	-100%		4.0	-4.0		Scheduled
FM	A	FY 19 TCAT Pulaski SFA	2.6	Jan-20	7.5	0.0	-7.5	-100%		0.0	0.0		FN1
FM	A	FY 17 Paris-IAR-Equipment/Security Review	2.6	Sep-19	7.5	0.0	-7.5	-100%		7.5	-7.5		In Progress
FM	A	FY 19 TCAT Paris SFA	2.6	Sep-19	7.5	0.0	-7.5	-100%		0.0	0.0		FN1
FM	R	FY 20 TCAT Paris/McKenzie President's Expense	2.6	Sep-19	15.0	0.0	-15.0	-100%		17.0	-17.0		In Progress
FM	A	FY 19 TCAT McMinnville SFA	2.6	May-20	7.5	0.0	-7.5	-100%		0.0	0.0		FN1
FM	R	FY 20 TCAT McMinnville President's Expense	2.6	May-20	7.5	0.0	-7.5	-100%		4.0	-4.0		Scheduled
FM	A	FY 19 TCAT Shelbyville SFA	2.6	May-20	7.5	0.0	-7.5	-100%		0.0	0.0		FN1
FM	A	FY 19 TCAT Harriman SFA	2.5	May-20	7.5	0.0	-7.5	-100%		0.0	0.0		FN1
FM	R	FY 20 TCAT Harriman President's Expense	2.5	May-20	7.5	0.0	-7.5	-100%		4.0	-4.0		Scheduled
FM	A	FY 19 TCAT Livingston SFA	2.4	May-20	7.5	0.0	-7.5	-100%		0.0	0.0		FN1
FM	A	FY 19 TCAT Crossville SFA	2.4	Mar-20	7.5	0.0	-7.5	-100%		0.0	0.0		FN1
FM	R	FY 20 TCAT Crossville President's Expense	2.4	Mar-20	7.5	0.0	-7.5	-100%		4.0	-4.0		Scheduled
FM	A	FY 19 TCAT Newbern SFA/Equipment/Security/Review	2.4	Feb-20	7.5	0.0	-7.5	-100%		0.0	0.0		FN1
FM	A	FY 19 TCAT Whiteville SFA	2.3	Feb-20	7.5	0.0	-7.5	-100%		0.0	0.0		FN1
FM	R	FY 20 TCAT Dickson President's Expense	2.3	Feb-20	7.5	0.0	-7.5	-100%		4.0	-4.0		Scheduled
FM	A	FY 19 TCAT Dickson SFA	2.3	Feb-20	7.5	0.0	-7.5	-100%		0.0	0.0		FN1
FM	A	FY 19 TCAT Oneida SFA	2.2	Mar-20	7.5	0.0	-7.5	-100%		0.0	0.0		FN1
FM	A	FY 17 TCAT Covington-IAR-Equipment/Security Review	2.1	Apr-20	15.0	0.0	-15.0	-100%		0.0	0.0		FN1
FM	A	FY 19 TCAT Covington SFA	2.1	Apr-20	7.5	0.0	-7.5	-100%		0.0	0.0		FN1
FM	A	FY 17 TCAT McKenzie-IAR-Equipment/Security Review	2.1	Sep-19	7.5	0.0	-7.5	-100%		3.5	-3.5		In Progress
FM	A	FY 19 TCAT McKenzie SFA	2.1	Sep-19	7.5	0.0	-7.5	-100%		0.0	0.0		FN1
FM	A	FY 19 TCAT Hohenwald SFA/Equipment/Security Review	1.9	Jan-20	7.5	0.0	-7.5	-100%		0.0	0.0		FN1
FM	A	FY 19 TCAT Hartsville SFA	1.7	May-20	7.5	0.0	-7.5	-100%		0.0	0.0		FN1
FM	A	FY 19 TCAT Jacksboro SFA	1.6	Apr-20	7.5	0.0	-7.5	-100%		0.0	0.0		FN1
FM	A	FY 17 TCAT Athens-IAR-Equipment/Security Review	1.6	Apr-20	15.0	0.0	-15.0	-100%		0.0	0.0		FN1
FM	A	FY 19 TCAT Athens SFA	1.6	Apr-20	7.5	0.0	-7.5	-100%		0.0	0.0		FN1
FM	R	FY 18 TCAT Athens President's Expense	1.6	Apr-20	7.5	0.0	-7.5	-100%		0.0	0.0		FN1
FM	A	FY 19 TCAT Chattanooga SFA	1.0	Mar-20	15.0	0.0	-15.0	-100%		0.0	0.0		FN1
<b>Total Planned Audit Hours:</b>					<b>1110.0</b>	<b>0.0</b>	<b>-1110.0</b>			<b>306.5</b>	<b>-306.5</b>		
Estimated Available Audit Hours = 1,197.5													

<p><b>Functional Areas:</b></p> <ul style="list-style-type: none"> <li>AD - Advancement</li> <li>AT - Athletics</li> <li>AX - Auxiliary</li> <li>FM - Financial Management</li> <li>IA - Instruction &amp; Academic Support</li> <li>IS - Institutional Support</li> <li>IT - Information Technology</li> <li>MC - Marketing and Campus Activities</li> <li>PP - Physical Plant</li> <li>RS - Research</li> <li>SS - Student Services</li> </ul>	<p><b>Audit Types:</b></p> <ul style="list-style-type: none"> <li>R - Required</li> <li>A - Risk-Based (Assessed)</li> <li>S - Special Request</li> <li>I - Investigation</li> <li>P - Project (Ongoing or Recurring)</li> <li>M - Management's Risk Assessment</li> <li>C - Consultation</li> <li>F - Follow-up Review</li> <li>O - Other</li> </ul> <p>FN1: Audit not yet started or scheduled.</p>	<p><b>Status:</b></p> <ul style="list-style-type: none"> <li>Scheduled</li> <li>In Progress</li> <li>Completed</li> <li>Removed</li> </ul>
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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 19, 2019

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 2020 salaries for system office audit staff are presented on the attached document for review and approval.

**Tennessee Board of Regents**  
**Internal Auditor Salaries and Credentials as of October 19, 2019**  
**For the Fiscal Year Ended June 30, 2020**

Title	Name	FY 2020 Salary	FY 2019 Salary	Increase from Prior Year	Professional Certifications	Years of Professional Experience	Years of TBR Experience
System-wide Chief Audit Executive	M. Batson	\$ 131,779	\$ 129,195	\$ 2,584	CPA	32	25
Investigative Audit Manager	Vacant (1)	\$ -	\$ 79,611	\$ (79,611)			
Information Systems Auditor	Vacant (2)	\$ -	\$ -	\$ -			
Internal Auditor IV - TCATs	H. Vose	\$ 76,371	\$ 74,874	\$ 1,497	CIA, CFE	23	11
Administrative Assistant III	K. Walker	\$ 53,456	\$ 52,408	\$ 1,048	N/A	19	9

**Notes:**  
(1)- Position vacant as of October 2019.  
(2)- Position vacant as of August 2018.

**Certifications:**  
CPA - Certified Public Accountant (AICPA)  
CIA - Certified Internal Auditor (IIA)  
CFE - Certified Fraud Examiner (ACFE)

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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 19, 2019

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 are in effect for Fiscal Year 2020. The first page is a summary of the internal audit positions and average salaries. The second page is a listing of the salaries, professional experience, and professional certifications by institution and individual.

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

**Tennessee Board of Regents**  
**Internal Auditor Salaries - Summary Data as of October 19, 2019**  
**For the Fiscal Year Ended June 30, 2020**

Positions	Number of Positions	Average Annual Salary	FY19	Average Increase from Prior Year	Annual Salary Range*
Community College Directors**	10	\$ 69,471	\$ 67,215	3.4%	\$55,896 - \$83,570
Community College Auditors	3	\$ 71,325	\$ 72,658	-1.8%	\$65,970 - \$81,585
Community College Auditors- PT	1	\$ 36,000	\$ 36,000	0.0%	N/A
<b>Total Community College</b>	<u>14</u>				
System-wide Chief Audit Executive (CAE)	1	\$ 131,779	\$ 129,195	2.0%	N/A
System Office Auditors	1	\$ 76,371	\$ 77,243	-1.1%	\$74,874 - \$79,611
<b>Total System-wide Office</b>	<u>2</u>				
<b>Total Filled Positions</b>	16	\$ 72,052	\$ 70,845	1.7%	\$54,792 - \$129,195
<b>Vacant Positions***</b>	<u>3</u>				
<b>All Positions</b>	<u><u>19</u></u>				

**Notes:**

\* Excludes part-time auditor and CAE

\*\* One of these positions is an Interim Director

\*\*\* Vacancy of Information Systems Auditor IV position as of August 2018. Vacancy of Director of Internal Audit at NaSCC as of August 2019. Vacancy of Investigative Audit manager as of October 19, 2019.

**Tennessee Board of Regents**  
**Internal Auditor Salaries and Credentials as of October 19, 2019**  
**For the Fiscal Year Ended June 30, 2020**

Institution	Title	Name	FY20 Salary	Professional Certifications	Years of Professional Experience	Years of TBR Experience
ChSCC	Director of Internal Audit	K. Clingan	\$ 72,835	CIA, CFSA, CIDA	27	7
CISCC	Director of Internal Audit	A. Bishop	\$ 55,896	CPA, CGFM	30	24
CoSCC	Director of Internal Audit	E. Smith	\$ 76,390	CPA	24	4
DSCC	Director of Internal Audit	S. Pruett	\$ 65,500	CPA, CIA	37	5
JSCC	Interim Director of Internal Audit Part-time Internal Auditor	C. Pittman	\$ 63,375	N/A	29	16
		A. Brown	\$ 36,000	CPA	34	34
MSCC	Internal Auditor	T. Wiseman	\$ 66,420	CPA	20	16
NaSCC	Director of Internal Audit	Vacant (1)	\$ -			
NeSCC	Director of Internal Audit	C. Hyder	\$ 68,216	CIA	21	12
PSCC	Director of Internal Audit Senior Network & Technical Security Auditor	S. Walker	\$ 83,570	CPA, CGFM	33	29
		J. Patterson	\$ 65,970	N/A	18	18
RSCC	Director of Internal Audit	C. Cortesio	\$ 71,376	CIA	32	8
STCC	Director of Internal Audit	C. Johnson	\$ 68,568	CPA	47	5
VSCC	Director of Internal Audit	N. Batson	\$ 68,984	CPA	29	27
WSCC	Internal Auditor	M. Ortlieb	\$ 81,585	CPA	47	7
TBR	System-wide Chief Audit Executive	M. Batson	\$ 131,779	CPA	32	25
TBR	Investigative Audit Manager	Vacant (2)	\$ -			
TBR	Information Systems Auditor	Vacant (3)	\$ -			
TBR	Internal Auditor IV - TCATs	H. Vose	\$ 76,371	CIA, CFE	23	11

**Notes:**

- (1) - Vacant as of August 2019.
- (2) - Vacant as of October 2019.
- (3) - Vacant as of August 2018.

**Certifications:**  
 CPA - Certified Public Accountant (AICPA)  
 CIA - Certified Internal Auditor (IIA)  
 CFE - Certified Fraud Examiner (ACFE)  
 CGFM - Certified Government Financial Manager (AGA)

**TBR Internal Audit Offices**  
**Budget Comparison of Operating and Travel Budgets for FY 2020**

<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	\$ 5,200.00	\$ 1,000.00	\$ 275.00	C	\$ 725.00
CISCC	1	\$ 3,000.00	\$ 1,300.00	\$ -		\$ 1,300.00
CoSCC	1	\$ 7,200.00	\$ 1,600.00	\$ 325.00	C	\$ 1,275.00
DSCC	1	\$ 1,900.00	\$ 1,500.00	\$ 900.00	B,C,D	\$ 600.00
JSCC	1.5	\$ 5,400.00	\$ 3,300.00	\$ 1,680.00	C, E	\$ 1,620.00
MSCC	1	\$ 4,000.00	\$ 3,000.00	\$ -		\$ 3,000.00
NaSCC	1	\$ 500.00	\$ 2,000.00	\$ 150.00	C	\$ 1,850.00
NeSCC	1	\$ 4,704.00	\$ 1,265.00	\$ 1,115.00	A,C,E	\$ 150.00
PSCC	1	\$ 5,000.00	\$ 2,800.00	\$ 900.00	B,C	\$ 1,900.00
RSCC	1	\$ 4,820.00	\$ 2,170.00	\$ 325.00	C	\$ 1,845.00
STCC	1	\$ 6,000.00	\$ 800.00	\$ -		\$ 800.00
VSCC	1	\$ 1,675.00	\$ 1,215.00	\$ 510.00	C,F	\$ 705.00
WSCC	1	\$ 1,250.00	\$ 2,161.00	\$ 218.00	C	\$ 1,943.00
TBR-SWIA	3	\$ 23,000.00	\$27,740.00	\$10,000.00	C,D,E	\$17,740.00
TBR-TCAT	1	\$ 7,500.00	\$ 1,310.00	\$ 150.00	C	\$ 1,160.00

Fixed Charges:  
A Total annual data/phone line charges.  
B Professional Privilege Tax  
C Professional Membership Dues  
D Copier rental/Printing  
E Software  
F Records Retention/Destruction

Note 1: Operating budgets generally consist of expenses such as printing, office supplies, software, network connections, professional memberships and professional priveledge 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