

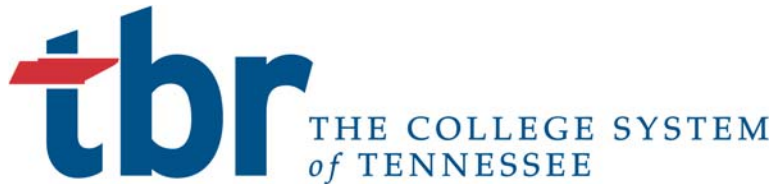
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**TENNESSEE BOARD OF REGENTS**  
*Committee on Audit*

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**AGENDA**  
**November 17, 2020**

- 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**
  - e. University Updates**
  
- II. CONSENT AGENDA (Mike Batson)**
  - a. Review of Revisions to Fiscal Year 2021 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 17, 2020

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:

Comptroller's Office – Financial and Compliance Audits  
FY 2020 President's Expense 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	Finding	Responsible Staff	Date Management's Actions to be Implemented	Revised Date Management's Actions to be Implemented	# of Changes to Date Management's Actions to be Implemented	Initial Date of Internal Audit Follow-up	Most Recent Date of Internal Audit Follow-up	Status
NeSCC	8/10/2020	College management did not ensure the accuracy of its statement of cash flows for the fiscal year ended June 30, 2018. Note: Corrective action was taken during FY2019	VP for Finance and Information Technology	6/30/2021			N/A		Action Completed
ChSCC	10/23/2019	ChSCC FY 2018 & 2017 - Finding 1 of 1 Chattanooga State Community College did not provide adequate internal controls in thirteen specific areas. Pursuant to Standard 4.40 of the U.S. Government Accountability Office's Government Auditing Standards, we omitted details from this finding because they are confidential under the provisions of Section 10-7-504(i), Tennessee Code Annotated.  Ten of thirteen areas have been corrected.	Executive Vice President of Business and Finance, Vice President of Technology	3/20/2020	3/31/2021	1	1/30/2020	10/20/2020	In Progress
NeSCC	8/10/2020	Northeast State Community College did not provide adequate internal controls over information technology in two areas. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> .	VP for Finance and Information Technology	6/30/2021			10/16/2020		In Progress
NeSCC	8/10/2020	College management needs to ensure accurate financial reporting of capital asset activity.	VP for Finance and Information Technology	6/30/2021			10/16/2020		In Progress
STCC	8/13/2019	Management did not approve employee timesheets prior to payroll preparation.	Vice President of Financial and Administrative Services	2/20/2020	11/15/2020	3			In Progress

**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	1/31/2020	TCAT Salon and Spa Client Services and Inventory 3 of 3: Inventory and Equipment listings should be verified by Program Instructors at the end of each semester and reviewed by the Department Head.	Executive Vice President - Technical College	8/31/2020			4/29/2020	9/15/2020	Action Completed
ChSCC	2/6/2020	Faculty Credentials 3 of 3: An electronic handbook detailing how to document compliance with credentialing standards should be developed by the Dean of Academic Assessment, Accreditation, and Compliance and provided to all academic divisions for use during the hiring of faculty and changes in faculty status.	Dean, Academic Assessment, Accreditation, and Compliance	12/31/2020			7/29/2020	9/22/2020	Action Completed
CISCC	4/11/2019	Management should develop a means to identify each individual course.	Assistant Vice President	8/30/2019		0	10/19/2020		Action Completed
JSCC	5/31/2019	JSCC-IAR-Conflict of Interest- Recommendation 1 of 3: Management should review the conflict of interest disclosures according to TBR and JSCC policies and procedures.	College President	12/31/2019		0		9/15/2020	Action Completed
JSCC	5/31/2019	JSCC-IAR-Conflict of Interest- Recommendation 2 of 3: The conflict of interest committee structure and meeting schedule should agree with current TBR and JSCC policies and procedures.	College President	12/31/2019		0		9/15/2020	Action Completed
JSCC	5/31/2019	JSCC-IAR-Conflict of Interest -Recommendation 3 of 3: The conflict of Interest committee members should be notified of their role and responsibilities on committee.	College President	12/31/2019		0		9/15/2020	Action Completed
MSCC	5/4/2018	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	11/4/2018	5/15/2020	4	12/19/2018	8/28/2020	Action Completed
MSCC	2/14/2020	Signed ethics statements by the Motlow College Foundation Board of Trustees were not available for fiscal year 2019. All signed ethics statements were obtained for fiscal year 2020 by the time of report issuance. It is recommended that foundation staff ensure that signed ethics statements are reviewed and acknowledged by every member of the Motlow College Foundation Board of Trustees annually per TBR Policy 4:01:07:02, <i>Foundations</i> requirements. It is also recommended that a process be developed for clearly documenting all required disclosures regarding potential conflicts of interest.	Chief Financial Officer, Executive Director of the Foundation	7/1/2020				9/30/2020	Action Completed
NeSCC	9/28/2018	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	9/30/2019	6/30/2020	2	9/26/2019	9/24/2020	Action Completed
RSCC	4/30/2020	Review job responsibilities of the faculty member who manages the 2 theaters and determine appropriate release time for his theater management in the summer semester.	Vice President, Student Learning; Dean, Humanities Division	9/30/2020			7/31/2020	8/17/2020	Action Completed

**TBR SWIA - Status Report on Internal Audit Recommendations- Community Colleges**  
**(Reports sorted by Status, Institution, Report Release Date)**

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RSCC	4/30/2020	Ensure all full-time faculty are assigned at least 15 calculated workload hours per semester with the exception of teaching more in the fall to have calculated workload adjusted downward in the spring semester by the fall overload. Additionally, 12 month faculty should be assigned 15 calculated workload hours during the summer.	Vice President, Student Learning; Deans	12/31/2020			7/31/2020	8/17/2020	Action Completed
STCC	4/29/2019	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	6/30/2019	10/30/2020	1		5/30/2020	Action Completed
STCC	4/29/2019	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	9/30/2019	10/30/2020	3		5/30/2020	Action Completed
VSCC	3/13/2020	The Foundation trustees should complete Code of Ethics Acknowledgement forms annually.	Foundation	9/15/2020			9/14/2020		Action Completed
VSCC	3/13/2020	College funds should not be transferred to the Foundation for scholarship awards.	Business and Finance	9/15/2020			9/14/2020		Action Completed
WSCC	7/15/2019	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. However, rather than create a new Executive Aide employee position to facilitate the recording of contact hours, the review and approval process was expanded to include oversight from the new position of VP for Educational Outreach.	Dean of Workforce Training	12/16/2019	6/30/2020	3	12/16/2019	7/28/2020	Action Completed
ChSCC	8/9/2017	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	12/31/2017	12/31/2019	4	1/29/2018	10/19/2020	In Progress
ChSCC	6/11/2018	NACHA The Background Check Policy revisions should be updated and approved by the Policy Review Board.	Executive Director Human Resources	12/31/2018	12/31/2020	3	10/8/2018	7/30/2020	In Progress
ChSCC	1/31/2019	Events- Comp & Time Cards 1 of 3: 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	6/30/2019	7/31/2020	3	4/25/2019	10/19/2020	In Progress
ChSCC	6/25/2019	Conflict of Interest 2 of 2: Human Resources should develop a process to collect all required conflict of interest forms annually in January.	Executive Director Human Resources	1/31/2021		1	7/31/2019	10/19/2020	In Progress
ChSCC	10/24/2019	NACHA 1 of 3: Completion of a Background Check Policy including proper approvals from the Policy Review Board.	Executive Vice President Human Resources	5/30/2020	12/31/2020	1	1/29/2020	7/30/2020	In Progress

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CoSCC	3/12/2018	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	6/29/2018		0	8/14/2018	7/24/2020	In Progress
CoSCC	11/28/2018	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. **Internal Audit Review of Management's Actions - In Progress**	Vice President, Williamson Campus and External Affairs Director, Economic and Workforce Development	4/30/2019		0	3/1/2019	10/7/2020	In Progress
CoSCC	11/28/2018	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. **Internal Audit Review of Management's Actions - In Progress**	Director, Economic and Workforce Development	1/31/2019		0	3/1/2019	10/7/2020	In Progress
CoSCC	7/22/2019	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	12/31/2019		0	9/17/2019	9/16/2020	In Progress

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CoSCC	7/22/2019	<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> <p>**Internal Audit Review of Management's Actions - In Progress**</p>	President	8/31/2019		0	10/22/2019	9/16/2020	In Progress
DSCC	2/29/2020	<p>All Foundation Board members should review the Policy on the Code of Ethics annually and should sign the related Code of Ethics Agreement. These signed agreements should be kept on file in the Institutional Advancement office of DSCC.</p> <p><b>Follow-up note:</b> Management has taken action on ethics agreements. Official follow-up audit has not been completed at this time.</p>	Vice President for Finance and Administrative Services, Executive Secretary for Institutional Advancement. President of DSCC	7/31/2020			10/31/2020		In Progress
DSCC	2/29/2020	<p>More documented policies and procedures need to be developed specifically for the Foundation and those policies need to be collectively listed in the Dyersburg State Community College Foundation Board Orientation Manual.</p> <p><b>Follow-up note:</b> Policies and procedures have been updated. Best practices have been developed and implemented. Official follow-up audit has not been completed at this time.</p>	Vice President for Finance and Administrative Services, Executive Secretary for Institutional Advancement. President of DSCC	7/31/2020			10/31/2020		In Progress
DSCC	9/28/2020	<p>It is recommended that internal controls be improved to ensure that all sick leave is reported correctly and timely in the Human Resources department. When Family Medical Leave time is involved, it is recommended that the employee be required to work out some type of advance schedule with his or her supervisor and that these arrangements are documented thoroughly.</p>	Vice President for Finance and Administrative Services, Director of HR	12/31/2020					In Progress

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DSCC	9/28/2020	It is recommended that internal controls be improved in the Human Resources department to ensure that proper policies and procedures are followed with regard to processing of all records, including Family Medical Leave Act records, alternate work schedule agreements, and requests for changes to benefits. It is also recommended that all steps and procedures regarding the documentation of Family Medical Leave Act filings be written in a more formalized manner or in a policy designated for this purpose. Alternate work schedule processes should be followed, appropriate forms should be submitted weekly and changes to employee benefits should follow DSCC policy.	Vice President for Finance and Administrative Services, Director of HR	12/31/2020					In Progress
JSCC	10/30/2015	JSCC-IAR-Access and Diversity Recommendation 1 of 4: The institution should develop Access and Diversity goals for the overall program and ensure that funds are spent according to established goals.	Director of Human Resources	4/1/2016	6/12/2018	1	4/24/2017	10/1/2020	In Progress
JSCC	10/30/2015	JSCC-IAR-Access and Diversity Recommendation 2 of 4: Scholarships awarded by the Access and Diversity Committee should be reconciled to expenditures.	Director of Human Resources	5/1/2016	6/12/2018	1	4/24/2017	10/1/2020	In Progress
JSCC	10/30/2015	JSCC-IAR- Access and Diversity Recommendation 3 of 4: Scholarship applications should be maintained for a period of time as supporting documentation. A suggested time for retention would be 5 years.	Dean of Students/Director of Human Resources	5/1/2016	6/12/2018	1	4/24/2017	10/1/2020	In Progress
JSCC	10/30/2015	JSCC-IAR-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	5/1/2016	6/12/2018	1	4/24/2017	10/1/2020	In Progress
JSCC	9/20/2018	JSCC-INV18-03-Club Account Review Recommendation 1 of 3: Guidelines for fundraising events including cash management procedures should be developed and included in the JSCC Student Life Handbook. Guidelines may also include an approval process and any restrictions or limitations (e.g. raffles).	Director of Student Activities	3/30/2019		0		9/30/2020	In Progress
JSCC	9/20/2018	JSCC-INV18-03-Club Account Review Recommendation 2 of 3: Training should be provided periodically and the JSCC Student Life Handbook should be distributed to club advisors and club officers. Increased communication between student activities and the club advisors could be beneficial and provide benefits to the student clubs.	Director of Student Activities	3/30/2019		0		9/30/2020	In Progress
JSCC	9/20/2018	JSCC-INV18-03-Club Account Review Recommendation 3 of 3: The JSCC Student Life Handbook should be reviewed annually and updated (if needed).	Director of Student Activities	3/30/2019		0		9/30/2020	In Progress
JSCC	7/16/2019	JSCC -INV19-01-Timekeeping - Recommendation 1 of 3: Supervisors and employees should be trained on time sheet procedures.	Director of Athletics and Director of Human Resources	1/17/2020		0		9/10/2020	In Progress



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JSCC	7/16/2019	JSCC- INV19-01-Timekeeping - Recommendation 2 of 3: 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	1/17/2020		0		9/10/2020	In Progress
JSCC	7/16/2019	JSCC-INV19-01-Timekeeping - Recommendation 3 of 3: 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	1/17/2020		0		9/10/2020	In Progress
MSCC	5/4/2018	MSCC should maintain documentation of TBR approval, when required, for changes in MSCC policy.	Executive Vice President of Academic Affairs and Student Success, Assistant Vice President for Academic Affairs	11/4/2018	5/15/2020	5	12/19/2018	9/30/2020	In Progress
MSCC	5/21/2018	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	11/21/2018	5/15/2020	5	9/19/2019	9/30/2020	In Progress
MSCC	5/21/2018	The Admissions policy should be updated and revised to match current practice.	Executive Vice President of Academic Affairs and Student Success, Assistant Vice President of Student Success	11/21/2018	5/15/2020	5	9/19/2019	9/30/2020	In Progress
MSCC	6/29/2018	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.	Executive Vice President of Academic Affairs and Student Success, Dean of Students	12/24/2018	1/1/2021	6	10/2/2019	9/30/2020	In Progress

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MSCC	6/29/2018	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	12/24/2018	1/1/2021	6	10/2/2019	9/30/2020	In Progress
NaSCC	8/2/2019	Form a Conflicts of Interest Committee to receive, review, and issue a recommendation to management for disclosed conflicts of interest.	Director of Human Resources	January 2020	9/30/2020	0	2/6/2020	7/21/2020	In Progress
NaSCC	4/30/2020	The Foundation should ensure that all board members review and acknowledge the Code of Ethics annually	Executive Director of Foundation	6/30/2020	10/31/2020	0	6/30/2020	9/16/2020	In Progress
NaSCC	4/30/2020	The Foundation should develop policies and procedures to ensure compliance with donor intent and conditions	Executive Director of Foundation	6/1/2020	10/31/2020	0	6/1/2020	9/16/2020	In Progress
NaSCC	4/30/2020	The Foundation should develop policies and procedures in regard to disclosure of gift records	Executive Director of Foundation	6/1/2020	10/31/2020	0	6/1/2020	9/16/2020	In Progress
NaSCC	4/30/2020	The Foundation should develop policies and procedures on procurement and contracting activities	Executive Director of Foundation	6/1/2020	10/31/2020	0	6/1/2020	9/16/2020	In Progress
NaSCC	8/2/2019	Begin collecting positive confirmation from all employees of the existence or non-existence of a potential conflict of interest.	Director of Human Resources	1/31/2020	9/30/2020	0	2/6/2020	7/21/2020	In Progress
RSCC	4/30/2020	Review contracts, job descriptions and responsibilities of the Clinical Coordinators to determine whether each position should be a 9, 10, or 12 month position.	Vice President, Student Learning; Dean, Health Sciences Division	12/31/2020			7/31/2020	10/14/2020	In Progress
RSCC	4/30/2020	Review positions of Clinical Coordinators and determine an objective method of calculating workload.	Vice President, Student Learning; Dean, Health Sciences Division	12/31/2021			7/31/2020	10/14/2020	In Progress
STCC	3/26/2019	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	6/30/2019	10/30/2020	3			In Progress
STCC	3/26/2019	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	4/30/2019	10/30/2020	3			In Progress

**TBR SWIA - Status Report on Internal Audit Recommendations- Community Colleges**  
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STCC	3/26/2019	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	9/17/2019		0			In Progress
STCC	3/26/2019	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	8/30/2019	10/30/2020	2			In Progress
STCC	3/26/2019	Follow-up to Information Security Audit 3 of 6: Improve information security access procedures and practices.	Chief Information Officer	9/30/2019	10/30/2020	2			In Progress
STCC	3/26/2019	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	8/30/2019	10/30/2020	3			In Progress
STCC	3/26/2019	Follow-up to Information Security Audit 6 of 6: Correct actions from prior IT related audits.	Chief Information Officer	12/31/2019	10/30/2020	3			In Progress
STCC	8/5/2019	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	6/30/2020	10/30/2020	2			In Progress
STCC	10/30/2019	Time Card Preparation 1. All exempt employees should approve their timecards the last day of each month. Payroll should run the Pay Period closed report for exempt employees showing who did not approve their timecards. Employees and their supervisor should be notified and given a date to comply	Vice-President of Finance	12/30/2019	10/30/2020	2			In Progress
STCC	10/30/2019	Time Card Preparation 2. All non-exempt employees should approve their timecards at an assigned time. Supervisor should also approve the timecards at an assigned time. Payroll should print the Pay Period Closed report showing who did not approve their timecards and whether errors were detected on the timecards.	Vice-President of Finance	12/30/2019	10/30/2020	2			In Progress
STCC	10/30/2019	Time Card Preparation 3. The Finance Department should provide formal training to all employees prior to the activation of any new procedure for these recommendations.	Vice-President of Finance	2/28/2020	10/30/2020	3			In Progress

TBR SWIA - Status Report on Internal Audit Recommendations- Community Colleges (Reports sorted by Status, Institution, Report Release Date)									
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WSCC	7/15/2019	The initial recommendation was to work with Xenegrade to correct problems in their systems, and procure additional "Re-Training" for the Workforce Training staff. However, since Xenegrade was unable to transition to a totally new interface in 2020, WSCC created and issued an RFP to find an alternative software package. Campus CE's proposal met the criteria; however, due to continuing concerns about the COVID-19 virus and its negative impact on WSCC's Fall 2020 enrollment, a decision to purchase was not made until October 2020. Since WSCC had notified Xenegrade that its bid proposal was not accepted, WSCC elected not to pursue having Xenegrade create a customized Insight report to improve data collection and reporting.	Dean of Workforce Training	12/16/2019	1/31/2021	3	12/16/2019	9/30/2020	In Progress
CoSCC	6/17/2020	The financial aid director should implement an independent review of the return to title IV calculations to ensure accurate calculation and timely return of title IV funds.	Director, Financial Aid	8/30/2020		0	10/7/2020		No Progress
JSCC	3/29/2019	JSCC-IAR-WFD - Recommendation 1 of 2: For the sample of courses reviewed, the headcount total was overstated by 10 which resulted in an overstatement of 168 contact hours. Headcount and contact hours should be reported according to the instructions for the TBR Workforce Training Contact Hours report.	Dean of Business and Industry/Director of Workforce Development	9/30/2019		0			No Progress
JSCC	3/29/2019	JSCC-IAR-WFD- Recommendation 2 of 2: There were four courses in the sample that would lead to a certification that were not reported in the TBR Workforce Training Contact Hours report. Certifications should be reported according to the instructions for the TBR Workforce Training Contact Hours report.	Dean of Business and Industry/Director of Workforce Development	9/30/2019		0			No Progress
JSCC	11/15/2016	JSCC-IAR-Payroll -Recommendation 1 of 1: Equity salary increases and reclassifications were reviewed by management and verbally approved at the institution prior to submission to the Tennessee Board of Regents. However, there was no formal institutional approval including signatures and dates for equity salary increases and reclassifications. An appropriate approval process including documentation should be in place for equity salary increases and reclassifications. Follow-up Report 08/27/2020 <i>Updated:</i> Management should develop an institutional approval process for the compensation plan (equity) salary increases including appropriate documentation with signatures and dates.	Payroll Supervisor and Director of Human Resources	5/15/2017	10/1/2020	1	12/3/2019	8/27/2020	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
JSCC	2/17/2020	JSCC-IAR-Foundation -Recommendation 1 of 2: The Foundation has developed some policies and procedures, however; the foundation should ensure that adequate policies and procedures exist for the Foundation operations as required by TBR Policy 4.01.07.02, <i>Foundations</i> . All policies should be approved by the Foundation Board.	Vice President of Institutional Effectiveness & Advancement /Director of Community Development & Foundation	8/31/2020		0			Not Yet Due
JSCC	2/17/2020	JSCC-IAR-Foundation- Recommendation 2 of 2: Foundation management should create an annual budget and advise the foundation of its needs and priorities for the upcoming year. The budget should be approved by the Foundation Board.	Vice President of Institutional Effectiveness & Advancement /Director of Community Development & Foundation	8/31/2020		0			Not Yet Due
MSCC	4/12/2019	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.	Chief Learning Officer, Executive Director of Workforce Development	9/30/2019	11/30/2020	3			Not Yet Due
MSCC	4/12/2019	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.	Chief Learning Officer, Executive Director of Workforce Development	9/30/2019	11/30/2020	3			Not Yet Due
MSCC	2/14/2020	It is recommended that Motlow State Community College develop and document Motlow College Foundation Board of Trustee approval of policies and procedures to include as required by TBR Policy 4:01:07:02, <i>Foundations</i> : Solicitation and Acceptance of Contributions, Management and Investment of Contributions to the Foundation, Procurement, Contracting, Code of Ethics, Foundation Release of Information. It is also recommended that the following policies be developed and approved: Conflict of Interest, Scholarships, and Fundraising	Chief Financial Officer, Executive Director of the Foundation	12/31/2020					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
NaSCC	6/24/2020	Management should take corrective actions to mitigate security risk.	Vice President of Finance and Administrative Services, Associate Vice President of Accounting and Finance, Executive Director of Operations, and Director of Safety and Security	10/31/2020		0			Not Yet Due
NeSCC	12/31/2019	Management should review Great Grand Master key assignments to ensure that an employee's assigned duties require this level of access. Management should also consider developing and documenting criteria for the issuance of GGM keys.	Plant Operations and Maintenance Director	12/31/2020					Not Yet Due
NeSCC	4/30/2020	Management should ensure that future contracts between the Foundation and independent public accountants for the audit of financial records have the required approvals prior to execution of the contract.	Chief Advancement Officer, Coordinator of Advancement Activities	4/30/2021					Not Yet Due

TBR SWIA - Status Report on Internal Audit Recommendations- Information Systems (Reports sorted by Status, Institution, Report Release Date)									
Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Revised Date Management's Actions to be Implemented	# of Changes to Date Management's Actions to be Implemented	Initial Date of Internal Audit Follow-up	Most Recent Date of Internal Audit Follow-up	Status
JSCC	9/8/2014	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	3/31/2015	2/3/2020	5	7/14/2017	10/15/2020	Action Completed
JSCC	6/29/2018	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.	Chief Information Officer	11/30/2018	2/3/2020	1	1/18/2019	7/9/2020	Action Completed
ChSCC	4/12/2016	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 and President's Cabinet	10/3/2016	6/30/2021	6	7/14/2017	7/29/2020	In Progress
CISCC	4/6/2015	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	12/1/2015	6/30/2019	5	7/14/2017	9/30/2020	In Progress
CISCC	6/29/2018	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	11/30/2018	8/1/2020	1	2/4/2019	9/30/2020	In Progress
CoSCC	2/5/2019	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	8/31/2019		0	10/17/2019	9/4/2020	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
MSCC	4/15/2016	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	10/14/2016	12/31/2018	3	7/14/2017	8/26/2020	In Progress
NaSCC	8/15/2016	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	4/28/2017	12/31/2018	2	7/14/2017	2/1/2019	In Progress
NeSCC	2/17/2017	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	8/15/2017	6/30/2022	6	9/18/2017	7/30/2020	In Progress
PSCC	9/3/2014	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	3/31/2015	12/31/2020	6	7/14/2017	10/30/2019	In Progress
RSCC	4/17/2015	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	7/31/2015	12/31/2020	8	7/14/2017	10/22/2020	In Progress
RSCC	4/13/2018	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.  Seven areas have been corrected.	Chief Information Officer	10/12/2018	12/31/2020	4	2/12/2019	10/22/2020	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
VSCC	5/13/2016	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	11/30/2016	12/31/2020	4	7/14/2017	9/30/2020	In Progress
PSCC	2/14/2020	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 and Vice President of Business and Finance	9/30/2020					Not Yet Due
PSCC	6/19/2020	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	12/31/2020					Not Yet Due

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BOARD TRANSMITTAL

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MEETING: Committee on Audit

SUBJECT: Audit Reports and Reviews

DATE: November 17, 2020

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S  
RECOMMENDATION: Accept Report

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Federal Audits

The Audit Committee will review executive summaries for the federal audit reports issued from July 1, 2020 to September 30, 2020.

Roane State Community College  
– US Department of Education- Final Program Review

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

Northeast State Community College  
— FYE June 30, 2019 and June 30, 2018

FINANCIAL AND COMPLIANCE AUDITS – NO FINDINGS

Pellissippi State Community College  
— FYE June 30, 2019 and June 30, 2018

Walters State Community College  
— FYE June 30, 2019 and June 30, 2018

### Miscellaneous External 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, 2020 to September 30, 2020.

Chattanooga State Community College

– Tennessee Small Business Development Center- Financial Review

TCAT- Morristown

– THEC Veterans Affairs- Compliance Review

### Internal Audit

The Audit Committee will receive executive summaries for the internal audit reports issued from July 1, 2020 to September 30, 2020 as well as reports issued after September 30, 2020, 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

TCAT Dickson	President's Expense Audit FY 2019	Page 35
TCAT McMinnville	President's Expense Audit FY 2019	Page 37
TCAT Morristown	President's Expense Audit FY 2019	Page 39

#### Internal Audit Reports for Informational Purposes- Institutional Support

ChSCC	Safety and Security (Campus Safety and Security Upgrades)	Page 42
CISCC	Safety and Security (Campus Safety and Physical Security)	Page 43
DSCC	Safety and Security	Page 44
NeSCC	Safety and Security (Safety and Security Funds Review)	Page 45
VSCC	Safety and Security (Security Funding Allocation)	Page 46
TCAT Harriman	Safety and Security Funds Review	Page 48

#### Internal Audit Reports for Informational Purposes- Follow-up

CoSCC	Follow-up to the Foundation Audit	Page 51
JSCC	Follow-up to the Payroll Process Review	Page 52
JSCC	Follow-up to the Conflict of Interest Audit	Page 53
MSCC	Additional Follow-up to the Access and Diversity Review	Page 54

#### Internal Audit Reports for Informational Purposes- Investigations

ChSCC	INV 20-03: Police Department Duty Status and Pay Structure	Page 57
DSCC	INV 20-02: HR Dept FMLA and Sick Leave	Page 59
MSCC	INV TBR 20-03: MSCC Chief of Staff	Page 60
STCC	INV 21-01: Abuse of Power	Page 62
STCC	INV 21-02: Digital Learning Guidelines Conflict of Interest	Page 63
WSCC	INV 20-03: Cash Payments for Public Safety Specialty Courses	Page 64

\* A Limited Official Use Only report for Jackson State Community College- LOU Banner Azure Issue from August 2020 was completed on August 11, 2020. This report will be shared in the Audit Committee Executive Session.

**Tennessee Board of Regents  
Audit Committee  
November 17, 2020**

***Federal Audit Reports***

**Roane State Community College**  
**U.S. Department of Education Federal Student Aid- Program Review- Page 1 of 5**  
**Period Coverage: Fiscal Years 2018-2019 and 2019-2020**  
**September 2, 2020**  
**Executive Summary**

<b>Introduction</b>	<p>During the week of February 3, 2020 the U.S. Department of Education's Office of Federal Student Aid conducted a review of Roane State Community College's (Roane) administration of the programs authorized pursuant to Title IV of the Higher Education Act of 1965, as amended, 20 U.S.C. §§ 1070 et seq. (Title IV, HEA programs). The findings of that review are presented below.</p>
<b>Scope</b>	<p>The U.S. Department of Education (the Department) conducted a program review at Roane State Community College (Roane) the week of February 3, 2020. The review was conducted by Bridget Pratt and Jenny Armontrout.</p> <p>The focus of the review was to determine Roane's compliance with the statutes and federal regulations as they pertain to the institution's administration of Title IV, HEA programs.</p> <p>A sample of 30 files was identified for review from the 2018-2019 and 2019-2020 (year to date) award years. The files were selected randomly from a statistical sample of the total population receiving Title IV, HEA program funds. An additional judgmental sample of 10 students were selected to review verification and Return calculations. Appendix A identifies the total sample of 40 students whose files were examined during the program review.</p>
<b>Findings</b>	<p><b>Finding 1: Improper Return to Title IV Calculations</b></p> <p>When a recipient of Title IV, HEA funds withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must perform a Return of Title IV Funds calculation to determine the amount of Title IV, HEA grant or loan assistance the student earned as of the student's withdrawal date. The calculation should incorporate all of the elements of a Return of Title IV Funds calculation identified in pertinent Federal regulations. 34 C.F.R. §668.22(a)(1).</p> <p><b>Finding 2: Failure to Complete Verification</b></p> <p>The purpose of verification is to ensure accuracy in determining a student's eligibility for Title IV, HEA program funds. If a student is selected for verification, an institution is responsible for confirming information reported on the student's application for Federal student aid, as well as resolving any conflicting information that presents itself regarding the application. Supporting documentation collected from the student or parents is compared to the information that was reported on the student's ISIR. An institution must retain in the student's file any verification documentation it collects to serve as evidence that it completed the verification process. See 34 C.F.R. §668.16 (!); 34 C.F.R. §668.57.</p>

**Roane State Community College**  
**U.S. Department of Education Federal Student Aid- Program Review- Page 2 of 5**  
**Period Coverage: Fiscal Years 2018-2019 and 2019-2020**  
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**Executive Summary**

<b>Cont. Findings</b>	<p><b>Finding 3: Failure to Prorate Loans for Program Less than One Academic Year</b></p> <p>For a program of study with less than a full academic year, the institution must multiply the applicable loan limit(s) by-</p> <p style="text-align: center;"><u>Number of semester, trimester, quarter, or clock-hours enrolled in program</u>  Semester, trimester, quarter, clock-hours in academic year</p> <p style="text-align: center;">or</p> <p style="text-align: center;"><u>Number of weeks enrolled</u>  Number of weeks in academic year</p> <p>34 C.F.R. §685.203 (a-c)</p> <p>In one instance Roane failed to properly prorate a student's Direct Subsidized and Unsubsidized Loans to reflect the student's enrollment in two separate certificate programs which were less than a full academic year.</p> <p><b>Finding 4: Student Awarded Over Need Based Maximum Eligibility</b></p> <p>In no case may a Direct Subsidized, Direct Unsubsidized, or Direct PLUS Loan amount exceed the student's estimated cost of attendance (COA) for the period of enrollment for which the loan is intended, less –</p> <ul style="list-style-type: none"> <li>• The student's estimated financial assistance for that period; and</li> <li>• In the case of a Direct Subsidized Loan, the borrower's expected family contribution for that period. 34 C.F.R. § 685.203(j)</li> </ul> <p>If your school treats a waiver as a payment of tuition and fees that have actually been charged to a student, then the waiver is considered estimated financial assistance. 2019-2020 FSA Handbook, Volume 5, Chapter 1, Page 21</p> <p>In one instance Roane failed to properly award a student within their need-based and aggregate eligibility.</p> <p><b>Finding 5: Failure to Properly Notify Students of Title IV, HEA Direct Loan Eligibility</b></p> <p>A student is eligible to receive Federal Direct Loans, if the student is enrolled, or accepted for enrollment, on at least a half-time basis at a participating school and meets all eligibility requirements. See 34 C.F.R. § 668.42 (b)</p> <p>While an institution is not prohibited from counseling students on the benefits of avoiding loans or reducing the amount the student borrows, it does not have the authority to limit Federal Direct Loan borrowing by students or parents on an across-the-board or categorical basis. Dear Colleague Letter GEN-11-07, published March 22, 2011.</p>
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**Roane State Community College**  
**U.S. Department of Education Federal Student Aid- Program Review- Page 3 of 5**  
**Period Coverage: Fiscal Years 2018-2019 and 2019-2020**  
**September 2, 2020**  
**Executive Summary**

<p><b>Cont. Findings</b></p>	<p>To be considered for Title IV, HEA funds a student must complete the Free Application for Federal Student Aid (F AFSA). The F AFSA is the only form students must fill out to apply for Title IV funds. An institution cannot require extra information from students except for verification or resolution of conflicting information. See 2019-2020 FSA Handbook, Application and Verification Guide, Page AVG-3.</p> <p>Institutions participating in the Federal Direct Loan program must identify eligible students who seek student financial assistance at the institution, and they must estimate the need of each of these students for an academic year. 34 C.F.R § 685.300(b). The amount of need of any student for Title IV financial assistance is equal to the student's cost of attendance, minus the student's expected family contribution and estimated non-Title IV financial assistance.</p> <p>For each Title IV, HEA program, the information provided by the institution must describe –</p> <ul style="list-style-type: none"> <li>• The procedures and forms by which students apply for assistance;</li> <li>• The student eligibility requirements;</li> <li>• The criteria for selecting recipients from the group of eligible applicants; and</li> <li>• The criteria for determining the amount of a student's award.</li> </ul> <p>See 34 CFR 668.42(b)</p> <p>Roane maintains an institutional policy of not awarding Direct Loans to its students. Rather, students are required to submit a loan request in order to be considered for Direct Loans. While this practice is compliant with current regulatory policy, Roane must inform students of their eligibility for Direct Loans. Since Roane provides an electronic award notice to its students, it must include language that informs the student they are eligible for Direct Loans and provide either a link to the instructions for applying for the loans or include the information on the award notice so that students are aware of their eligibility at that time.</p> <p><b>Finding 6: Incorrect Title IV Cost of Attendance Assigned to Less Than Full-Time Students</b></p> <p>The term "cost of attendance" (COA) includes:</p> <ul style="list-style-type: none"> <li>• tuition and fees normally assessed a student carrying the same academic workload as determined by the institution, and including costs for rental or purchase of any equipment, materials, or supplies required of all students in the same course of study;</li> <li>• an allowance for books, supplies, transportation, and miscellaneous personal expenses, including a reasonable allowance for the documented rental or purchase of a personal computer, for a student attending the institution on at least a halftime basis, as determined by the institution;</li> <li>• an allowance (as determined by the institution) for room and board costs incurred by the student which-</li> </ul>
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**Roane State Community College**  
**U.S. Department of Education Federal Student Aid- Program Review- Page 4 of 5**  
**Period Coverage: Fiscal Years 2018-2019 and 2019-2020**  
**September 2, 2020**  
**Executive Summary**

<b>Cont. Findings</b>	<ul style="list-style-type: none"> <li>○ shall be an allowance determined by the institution for a student without dependents residing at home with parents;</li> <li>○ for students without dependents residing in institutionally owned or operated housing, shall be a standard allowance determined by the institution based on the amount normally assessed most of its residents for room and board;</li> <li>○ for students who live in housing located on a military base or for which a basic allowance is provided under section 403(b) of Title 37, United States Code, shall be an allowance based on the expenses reasonably incurred by such students for board but not for room; and</li> <li>○ for all other students shall be an allowance based on the expenses reasonably incurred by such students for room and board;</li> <li>● for less than half-time students (as determined by the institution), tuition and fees and an allowance for only- <ul style="list-style-type: none"> <li>○ books, supplies, and transportation (as determined by the institution);</li> <li>○ dependent care expenses; and</li> <li>○ room and board costs except that a student may receive an allowance for such costs for not more than 3 semesters or the equivalent, of which not more than 2 semesters or the equivalent may be consecutive;</li> </ul> </li> <li>● for a student with one or more dependents, an allowance based on the estimated actual expenses incurred for such dependent care, based on the number and age of such dependents, except that- <ul style="list-style-type: none"> <li>○ such allowance shall not exceed the reasonable cost in the community in which such student resides for <ul style="list-style-type: none"> <li>- the kind of care provided; and</li> <li>- the period for which dependent care is required includes, but is not limited to, class-time, study-time, field work, internships, and commuting time;</li> </ul> </li> </ul> </li> <li>● for a student with a disability, an allowance (as determined by the institution) for those expenses related to the student's disability, including special services, personal assistance, transportation, equipment, and supplies that are reasonably incurred and not provided for by other assisting agencies;</li> <li>● for a student receiving all or part of the student's instruction by means of telecommunications technology, no distinction shall be made with respect to the mode of instruction in determining costs;</li> <li>● for a student who receives a loan under this or any other Federal law, or, at the option of the institution, a conventional Student loan incurred by the student to cover a student's cost of attendance at the institution, an allowance for the actual cost of any loan fee, origination fee, or insurance premium charged to such student or such parent on such loan, or the average cost of any such fee or premium charged by the Secretary, lender, or guaranty agency making or insuring such loan, as the case may be. See Higher Education Act of 1965, as amended, §472</li> </ul>
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**Roane State Community College**  
**U.S. Department of Education Federal Student Aid- Program Review- Page 5 of 5**  
**Period Coverage: Fiscal Years 2018-2019 and 2019-2020**  
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<b>Cont. Findings</b>	<p>Students must be awarded based on a COA comprised of allowable costs assessed all students carrying the same academic workload. An institution may not originate a loan that will exceed the borrower's COA. If the estimated financial assistance combined with the expected financial aid will exceed the student's need, the amount in excess of the student's need is considered an overaward. See Higher Education Act of 1965, as amended, §472; 2019-2020 FSA Handbook, Volume 3, Chapters 2 and 7</p> <p>In seven instances, Roane failed to adjust the COAs for students that were enrolled less than full-time (FT) to reflect the student's actual academic workload. Student #s 3, 5, 9, 10, 13, 21 and 24 were all impacted. Students attending Roane are not required to be enrolled full-time, and the impacted students were enrolled less than FT for at least one semester during the academic year reviewed. While incorrect, this issue did not result in an over-award of Title IV, HEA program funds for any of the impacted students. However, failure to monitor and, as necessary, adjust budgets creates the potential for awarding students over their COA aggregate maximum.</p> <p><b>Finding 7: Failure to Notify Borrowers of Right to Cancel Loans</b></p> <p>Title IV, HEA regulations state that, except in the case of certain post-withdrawal disbursements, if an institution credits a student's account at the institution with Federal Direct Loan funds, the institution must notify the student or parent of-</p> <ul style="list-style-type: none"> <li>i. The anticipated date and amount of the disbursement;</li> <li>ii. The student's right or parent's right to cancel all or a portion of that loan, or loan disbursement, and</li> <li>iii. The procedures and time by which the student or parent must notify the institution that he or she wishes to cancel the loan, loan disbursement.</li> </ul> <p>The institution must provide the notice described above-</p> <ul style="list-style-type: none"> <li>i. No earlier than 30 days before, and no later than 30 days after, crediting the student's account at the institution, if the institution obtains affirmative confirmation from the student; or</li> <li>ii. No earlier than 30 days before, and no later than seven days after, crediting the student account at the institution, if the institution does not obtain affirmative confirmation from the student. 34 C.F.R. § 668.165</li> </ul> <p>At the time of the review, Roane did not have a Right to Cancel Notification that was sent to students when their Direct Loans disbursed to their accounts.</p>
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## **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.

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<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 17, 2020**

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

<b>Institution</b>	<b>For the Year Ended</b>	<b>Auditor's Opinion on Financial Statements</b>	<b>Report on Internal Control</b>	<b>Report on Compliance</b>	<b>Findings</b>
Northeast State Community College	June 30, 2019 and June 30, 2018	Unmodified Opinion	Two findings identified as materials weaknesses, One finding identified as a significant deficiency	No instances of noncompliance required to be reported	3

**Finding 1 – Northeast State Community College did not provide adequate internal controls in two areas, including one area noted in the three prior audits**

Northeast State Community College did not design and monitor internal controls in two specific areas. For these areas, we found internal control deficiencies related to one of the college's systems and the information technology control environment that were in violation of campus policies or industry-accepted best practices. These deficiencies are considered significant deficiencies in internal control. Although management has taken steps to correct these conditions, we are reporting one of these areas for the fourth consecutive audit because corrective action was not sufficient.

**Recommendation** – Management should ensure that these conditions are corrected by promptly developing and consistently implementing internal controls in these areas. Management should employ effective controls to ensure compliance with applicable requirements; assign staff to be responsible for ongoing monitoring of the risks and mitigating controls; and take action if deficiencies occur.

**Management's Comment** – Management concurs with this finding and has already begun to address the specific areas noted in the finding.

**Finding 2 – College management did not ensure the accuracy of its statement of cash flows for the fiscal year ended June 30, 2018**

Management did not have adequate procedures to ensure the accuracy of its cash flow statement for the year ended June 30, 2018. The statement contained numerous significant errors and misclassifications and lacked essential supporting documentation. We reported similar problems in the previous two audit findings regarding overall financial reporting. The statement of cash flows for the year ended June 30, 2019, was prepared correctly and appeared fairly stated.

**Recommendation** – As noted above, staff correctly prepared the statement of cash flows for the year ended June 30, 2019, and the statement was fairly presented. The college should continue to use the methodology employed by the new staff member in preparing the 2019 fiscal year statement. For audit purposes, staff should retain well-documented and accurate supporting worksheets. The worksheets should clearly document the conversion of accrued amounts to reported cash inflows and outflows. The reconciliation of the college's operating loss to net cash provided by (used for) operating activities should be documented in detail on the supporting worksheets with relevant operating amounts clearly distinguished. Staff should perform a careful, detailed review of the completed statement and supporting worksheets.

**Management's Comment** – Management concurs with the finding. Subsequent to the 2018 financial statements, Northeast State implemented an action plan to improve the accuracy of its financial statements. This action plan included the addition of more high quality staff, providing access to additional resources such as the *Financial Accounting and Reporting Manual for Higher Education* published by the National Association of College and University Business Officers (NACUBO), additional training, and the reorganization of certain financial reporting duties. These actions were effective, as the auditors stated in their finding that the issues were limited to the 2018 financial statements, and the 2019 statement of cash flows was accurate. As a result, management feels no additional action is warranted.

**Finding 3 – College management needs to ensure accurate financial reporting of capital asset activity**

Northeast State Community College's procedures to ensure accurate capital asset accounting and financial reporting were inadequate. Similar problems were reported in the previous two audit findings regarding overall financial reporting. The results of our current audit indicated that despite training and additional review, the procedures to ensure accurate capital asset accounting and reporting did not operate effectively in the 2018 fiscal year. However, there was noticeable improvement in capital asset reporting in the 2019 fiscal year.

**Recommendation** – College accounting staff showed improvement in their capital asset accounting and reporting in the 2019 fiscal year. The current Vice President for Finance and Information Technology should ensure that the accounting staff continue to perform their duties with appropriate care and attention and should consider additional training and oversight if errors persist or recur. As noted above, at each year-end, staff should reconcile the actual equipment listing to reported equipment amounts on the general ledger and should report the correct, properly supported equipment balance at each year-end. Staff should carefully prepare and review the note disclosing capital asset activity, with amounts placed in the proper categories as to transfers, additions, and deductions. Staff should report amounts in the proper capital asset categories and agree or reconcile each capital asset category to supporting lists of individual assets. Staff should ensure depreciation calculations are accurate, well documented, and in accordance with prescribed policy.

**Management's Comment** – Management concurs with the finding. Subsequent to the 2018 financial statements, Northeast State implemented an action plan to improve the accuracy of its financial statements. This action plan included the addition of more high quality staff, providing access to additional resources such as the *Financial Accounting and Reporting Manual for Higher Education* published by the National Association of College and University Business Officers (NACUBO), additional training, and the reorganization of certain financial reporting duties. Based on the auditor's statement that the 2019 capital asset accounting was improved and that all errors identified in the finding were related to the 2018 financial statements, management believes those actions were effective. However, management is transitioning the responsibility for capital asset accounting to a different employee during the 2021 fiscal year.

*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 17, 2020**

*Miscellaneous External  
Reviews*

**Chattanooga State Community College**  
**Tennessee Small Business Development Center Financial Review**  
**Period Coverage: January 1, 2018 – December 31, 2018**  
**December 16, 2019**  
**Executive Summary**

<b>Introduction</b>	The purpose of this review is to assist in accomplishing the management oversight function of the Tennessee Small Business Development Lead Center under the Small Business Administration (SBA) Office of Small Business Development Cooperative Agreement. The review was conducted on December 16, 2019 by the Financial Reporting and Accounting Manager.
<b>Conclusion</b>	Based upon our limited testing of the data available, we have determined that the center: <ul style="list-style-type: none"> <li>1. is adequately monitoring the financial aspects of their operations;</li> <li>2. is in compliance with cash disbursement requirements;</li> <li>3. is in compliance with indirect cost requirements;</li> <li>4. is in compliance with in-kind cost requirements; and</li> <li>5. is in compliance with program income requirements.</li> </ul>
<b>Findings/ Recommendations</b>	None



**TCAT Morristown**  
**Tennessee Higher Education Commission**  
**U.S. Department of Veterans Affairs Remote Education Compliance Survey**  
**July 9, 2020**  
**Executive Summary**

<b>Introduction</b>	The Tennessee SAA conducted a routine U.S. Department of Veterans Affairs (VA) remote Education Compliance Survey for Tennessee College of Applied Technology (TCAT) Morristown June 16 through July 7, 2020.
<b>Scope</b>	Ten VA students' records were reviewed during this routine compliance survey. Of those ten records, zero discrepancies were noted during the compliance survey.
<b>Findings/ Recommendations</b>	None.

**Tennessee Board of Regents  
Audit Committee  
November 17, 2020**

***Internal Audit Reports  
Financial Management***

**Tennessee Colleges of Applied Technology-Dickson**  
**Audit of President's Expenses – Page 1 of 2**  
**For the Period July 1, 2018 – June 30, 2019**  
**July 28, 2020**  
**Executive Summary**

<b>President</b>	Dr. Arrita Summers	<b>Internal Auditor</b>	Helen Vose, TCAT Internal Auditor																																																																			
<b>Objectives</b>	To comply with Tennessee Code Annotated, Title 49, Chapter 7, by performing an internal financial audit of the Office of the President for the fiscal year ended June 30, 2019; to determine compliance with institutional and Tennessee Board of Regents policies regarding expenses; to identify and report all expenses incurred by, at the direction of, or for the benefit of the President regardless of the funding source; and to search for and report any expenses not disclosed on expense schedules prepared by the institution.																																																																					
<b>Scope</b>	The audit scope included all accounts under the direct budgetary control of the President and expenses funded by institutional funds, foundations, or vendors and any expenses made by, at the direction of, or for the benefit of the President during the fiscal year. 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 accordingly included tests of the accounting records and such other auditing procedures considered necessary.																																																																					
<b>Questioned Costs</b>	None	<b>Recoveries</b>	N/A																																																																			
<b>Analysis</b>	<p>The following is a summary of (1) certain expenses made by, at the direction of, or for the benefit of the President, and (2) salaries, benefits and other operating expenses for the President's office during the fiscal year ended June 30, 2019:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">TCAT Dickson</th> <th style="text-align: center;">Foundation</th> <th style="text-align: center;">Vendor</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5"><b>President (1):</b></td> </tr> <tr> <td>Salary</td> <td style="text-align: right;">\$108,267</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$108,267</td> </tr> <tr> <td>Benefits</td> <td style="text-align: right;">\$33,163</td> <td></td> <td></td> <td style="text-align: right;">\$33,163</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$4,176</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$4,176</td> </tr> <tr> <td>Business Meals &amp; Hospitality</td> <td style="text-align: right;">\$790</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$790</td> </tr> <tr> <td>Other</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> <tr> <td colspan="5"><b>Office (2):</b></td> </tr> <tr> <td>Salaries &amp; Benefits</td> <td style="text-align: right;">\$77,262</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$77,262</td> </tr> <tr> <td>Travel</td> <td style="text-align: center;">\$0</td> <td></td> <td></td> <td style="text-align: center;">\$0</td> </tr> <tr> <td>Other Operating</td> <td style="text-align: right;">\$1,881</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$1,881</td> </tr> <tr> <td><b>Total Expenses</b></td> <td style="text-align: right;"><b>\$225,539</b></td> <td style="text-align: center;"><b>-</b></td> <td style="text-align: center;"><b>-</b></td> <td style="text-align: right;"><b>\$225,539</b></td> </tr> </tbody> </table> <p>In addition, the following were provided to the President during the year. Use of the expense allowance was not included in tests performed during the audit because each of the presidents elected for the allowance to be paid as taxable income. Any personal use value of the vehicle is reported to the President as taxable income.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td>Expense Allowance</td> <td style="text-align: right;">\$2,000</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$3,000</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">\$8,400</td> </tr> </tbody> </table>					TCAT Dickson	Foundation	Vendor	Total	<b>President (1):</b>					Salary	\$108,267	-	-	\$108,267	Benefits	\$33,163			\$33,163	Travel	\$4,176	-	-	\$4,176	Business Meals & Hospitality	\$790	-	-	\$790	Other	-	-	-	-	<b>Office (2):</b>					Salaries & Benefits	\$77,262	-	-	\$77,262	Travel	\$0			\$0	Other Operating	\$1,881	-	-	\$1,881	<b>Total Expenses</b>	<b>\$225,539</b>	<b>-</b>	<b>-</b>	<b>\$225,539</b>	Expense Allowance	\$2,000	Housing Allowance	\$3,000	Vehicle Allowance	\$8,400
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**Tennessee Colleges of Applied Technology-Dickson**  
**Audit of President's Expenses – Page 2 of 2**  
**For the Period July 1, 2018 – June 30, 2019**  
**July 28, 2020**  
**Executive Summary**

<b>Conclusion</b>	The audit of the President's Expenses for the Tennessee Colleges of Applied Technology-Dickson for the period July 1, 2018 through June 30, 2019, revealed no significant deficiencies in internal controls, no large or unusual expenditures, and they were in compliance with TBR purchasing policies and regulations.
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**Tennessee Colleges of Applied Technology-McMinnville**  
**Audit of President's Expenses – Page 1 of 2**  
**For the Period July 1, 2018 – June 30, 2019**  
**June 12, 2020**  
**Executive Summary**

<b>President</b>	Dr. Warren Laux	<b>Internal Auditor</b>	Helen Vose, TCAT Internal Auditor																																																																			
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**Tennessee Colleges of Applied Technology-McMinnville**  
**Audit of President's Expenses – Page 2 of 2**  
**For the Period July 1, 2018 – June 30, 2019**  
**June 12, 2020**  
**Executive Summary**

<b>Conclusion</b>	The audit of the President's Expenses for the Tennessee Colleges of Applied Technology-McMinnville for the period July 1, 2018 through June 30, 2019, and expenditures revealed no significant deficiencies in internal controls, no large or unusual expenditures, and they were in compliance with TBR purchasing policies and regulations.
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**Tennessee College of Applied Technology-Morristown**  
**Audit of President's Expenses- Page 1 of 2**  
**For the Period July 1, 2018 – June 30, 2019**  
**August 10, 2020**  
**Executive Summary**

<b>President</b>	Mr. Jerry Young	<b>Internal Auditor</b>	Helen Vose, TCAT Internal Auditor																																																																			
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<b>Scope</b>	The audit scope included all accounts under the direct budgetary control of the President and expenses funded by institutional funds, foundations, or vendors and any expenses made by, at the direction of, or for the benefit of the President during the fiscal year. 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 accordingly included tests of the accounting records and such other auditing procedures considered necessary.																																																																					
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<b>Analysis</b>	<p>The following is a summary of (1) certain expenses made by, at the direction of, or for the benefit of the President, and (2) salaries, benefits and other operating expenses for the President's office during the fiscal year ended June 30, 2019:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">TCAT</th> <th style="text-align: center;">Foundation</th> <th style="text-align: center;">Vendor</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5"><b>President (1):</b></td> </tr> <tr> <td>Salary</td> <td style="text-align: right;">\$137,676</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$137,676</td> </tr> <tr> <td>Benefits</td> <td style="text-align: right;">\$53,873</td> <td></td> <td></td> <td style="text-align: right;">\$53,873</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$3,276</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$3,276</td> </tr> <tr> <td>Business Meals &amp; Hospitality</td> <td style="text-align: right;">\$0</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>Other</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> <tr> <td colspan="5"><b>Office (2):</b></td> </tr> <tr> <td>Salaries &amp; Benefits</td> <td style="text-align: right;">\$0</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$0</td> <td></td> <td></td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>Other Operating</td> <td style="text-align: right;">\$9,663</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$9,663</td> </tr> <tr> <td><b>Total Expenses</b></td> <td style="text-align: right;"><b>\$204,488</b></td> <td style="text-align: center;"><b>-</b></td> <td style="text-align: center;"><b>-</b></td> <td style="text-align: right;"><b>\$204,488</b></td> </tr> </tbody> </table> <p>In addition, the following were provided to the President during the year. Use of the expense allowance was not included in tests performed during the audit because each of the presidents elected for the allowance to be paid as taxable income. Any personal use value of the vehicle is reported to the President as taxable income.</p> <table border="1" style="width: 50%; border-collapse: collapse;"> <tr> <td>Expense Allowance</td> <td style="text-align: right;">\$2,000</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$3,000</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">\$8,400</td> </tr> </table>					TCAT	Foundation	Vendor	Total	<b>President (1):</b>					Salary	\$137,676	-	-	\$137,676	Benefits	\$53,873			\$53,873	Travel	\$3,276	-	-	\$3,276	Business Meals & Hospitality	\$0	-	-	\$0	Other	-	-	-	-	<b>Office (2):</b>					Salaries & Benefits	\$0	-	-	\$0	Travel	\$0			\$0	Other Operating	\$9,663	-	-	\$9,663	<b>Total Expenses</b>	<b>\$204,488</b>	<b>-</b>	<b>-</b>	<b>\$204,488</b>	Expense Allowance	\$2,000	Housing Allowance	\$3,000	Vehicle Allowance	\$8,400
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**Tennessee College of Applied Technology-Morristown**  
**Audit of President's Expenses- Page 2 of 2**  
**For the Period July 1, 2018 – June 30, 2019**  
**August 10, 2020**  
**Executive Summary**

<b>Conclusion</b>	The audit of the President's Expenses for the Tennessee College of Applied Technology-Morristown for the period July 1, 2018 through June 30, 2019, the expenditures revealed no significant deficiencies in internal controls, no large or unusual expenditures, and they were in compliance with TBR purchasing policies and regulations.
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**Tennessee Board of Regents  
Audit Committee  
November 17, 2020**

***Internal Audit Reports  
Institutional Support***

**Chattanooga State Community College**  
**Campus Safety and Security Upgrades**  
**July 30, 2020**  
**Executive Summary**

<b>Key Staff Personnel</b>	Assistant Vice-President, Business and Finance Executive Director, Plant Operations Renovations Coordinator	<b>Internal Auditor</b>	Kimberly Clingan Director, Internal Audit
<b>Introduction</b>	<p>In March 2016, the Tennessee Board of Regents (TBR) formed a Campus Safety and Security Task Force in order to be proactive in maintaining campus safety across the TBR System. The Task Force was charged with examining best practice around the country, reviewing current campus practices and resources, identifying areas of greatest need for support, and making recommendations for realistic opportunities of improvement. After a TBR administered Faculty and Staff Campus Safety Climate survey, the Task Force decided to focus on priority one, Facilities – Capital Maintenance, which required that “All classroom and lecture hall doors must be securable from within; replace locks, and doors, if necessary.”</p> <p>The Task Force recommended \$8,983,770 to fund the initiative; however, TBR schools were awarded \$3,950,000 in appropriations for the project for fiscal year end 2018. Of the \$3,950,000, \$1,950,000 was awarded to one University and the remaining \$2,000,000 would be allocated to various institutions. TBR received an additional \$2,000,000 in funding for the initiative for fiscal year end 2019. From the initiative funding, Chattanooga State Community College (ChSCC) was allocated an annual appropriation of \$95,256 totaling \$288,768 over a three-year period ending on June 30, 2020 including the allocation for the Tennessee College of Applied Technology (TCAT) - Chattanooga. ChSCC and other Community College’s began the safety and security upgrades in fiscal year end 2018 in accordance with the TBR Task Force recommendations.</p>		
<b>Objective</b>	The objective of the audit was to determine if the allocated security upgrade funds were expended as intended by legislation and in accordance with the requirements outlined in the TBR Campus Safety and Security Task Force recommendations.		
<b>Scope</b>	This audit was made in accordance with <i>International Standards for the Professional Practice of Internal Auditing</i> , and accordingly included reviews of applicable policies and procedures, inquiries of College employees and other auditing procedures as considered necessary to achieve the objectives. The audit examined campus safety and security upgrades as of June 2020.		
<b>Conclusion</b>	ChSCC including TCAT - Chattanooga have addressed much of priority one of the TBR Campus Safety and Security Task Force recommendations and outlined a plan for the remaining upgrades needed to replace older type “panic bars” and locks. Securing classrooms has been made a priority and upgrades have been completed according to guidance provided by TBR for the majority of phase one of the college’s plan. As for the remaining phases of the project, Management should work to complete the remaining renovations in a timely manner by installing hardware received and funding phase three of the campus plans as soon as funds are available.		

**Cleveland State Community College  
Campus Safety and Physical Security  
July 2018 through June 2020  
June 25, 2020  
Executive Summary**

<b>Key Staff Personnel</b>	VP of Finance and Operations	<b>Internal Auditor</b>	Alvin Bishop
<b>Introduction</b>	<p>In March 2016, Acting Tennessee Board of Regents (TBR) Chancellor David Gregory created the Campus Safety and Security Task Force to be proactive in maintaining campus safety across the Tennessee Board of Regents System. Based on a TBR administered Faculty and Staff Campus Safety Climate survey, the Task Force determined three of the most beneficial safety measures to consider related to locking mechanisms on classroom and building doors. (<i>TBR Safety &amp; Security Task Force, 2016</i>). The Tennessee State Building Commission allocated a total of \$7,950,000 To be spent Across TBR Colleges for fiscal years ending June 30, 2018, 2019, and 2020.</p> <p>Cleveland State Community College (CISCC) was allocated \$42,780 each year for the fiscal years 2018, 2019, and 2020 for a total of \$128,340. Cleveland State’s top priorities were classroom doors and replacing of handle type panic bars on exterior doors.</p>		
<b>Objectives</b>	<p>The objectives of the internal audit engagement focused on ascertaining whether the college expended the campus safety and security allotment as intended by legislation and whether access and classroom doors meet the security requirements outlined by the Campus Security Task Force 2016.</p>		
<b>Audit Results</b>	<p>Audit procedures included the examination of campus physical safety planning documents to verify all classroom doors had been evaluated for needed updates. Expenditures of \$40,961.32 were reviewed for compliance with appropriation intent and purchasing policies. A random sample of classroom doors, from the list of doors to be updated, were reviewed to determine that planned updates had been completed. Another random sample of classroom doors was chosen that didn’t have planned security updates. No issues were noted.</p> <p>The handle type panic bars on exterior doors have not been replaced. This project was complicated due to the keyless system being installed on a new building on campus. The updates to the existing panic bar door hardware needed to be compatible with this new keyless door system due to plans to move buildings to this type of security. The winning bid for replacing the old-style panic bars was \$88,952.35, with the work expected to be completed after July 1, 2020. Two buildings on the CISCC campus have planned renovations happening soon. The needed security updates to the exterior doors on these buildings have been planned as part of these projects. Internal Audit will follow-up on the updates once they are completed.</p>		
<b>Conclusion</b>	<p>Cleveland State’s spending of the dollars appropriated by the state legislature for upgrading door hardware security was within the legislature’s intent following purchasing policies and guidelines.</p>		

**Dyersburg State Community College**  
**Safety and Security Audit**  
**Fiscal Years 2018-2020**  
**August 31, 2020**  
**Executive Summary**

<b>Key Staff Personnel</b>	Kent Jetton, DSCC Director of Physical Plant, Mike Samples, DSCC Assistant Director of Physical Plant	<b>Internal Auditor</b>	Sandra Pruett, DSCC Director of Internal Audit
<b>Introduction</b>	In March 2016, then Acting Tennessee Board of Regents Chancellor David Gregory created the Campus Safety and Security Task Force to be proactive in maintaining campus safety across the Tennessee Board of Regents System. Based on a TBR administered Faculty and Staff Campus Safety Climate survey, the Task Force determined three of the most beneficial safety measures to consider related to locking mechanisms on classroom and building doors. (TBR Campus Safety & Security Task Force, 2016). The total amount allocated to TBR community colleges for each of the three fiscal years ending 2018, 2019, and 2020, was \$812,820. Dyersburg State Community College’s annual appropriation amount was \$42,780 totaling \$128,340 over the three-year period.		
<b>Objectives</b>	The objectives of the internal audit engagement focused on ascertaining whether the College expended the campus safety and security allotment as intended by legislation, whether access and classroom doors meet the security requirements outlined by the TBR Campus Safety and Security Task Force, and to make recommendations for future security enhancements.		
<b>Scope</b>	The auditor applied tests of controls to the allotment expenditures that occurred between July 1, 2017 through June 30, 2020.		
<b>Conclusion</b>	Dyersburg State Community College did expend the campus safety and security allotment as outlined by the TBR Campus Safety and Security Task Force. This audit did not identify any material weaknesses, although a few minor areas of concern were discussed with College management. Management has identified some needs for future security enhancements.		

**Northeast State Community College  
Safety and Security Funds Review  
September 29, 2020  
Executive Summary**

<b>Key Staff Personnel</b>	Special Assistant to the President for Safety, Security & Plant Operations; Director of Plant Operations and Maintenance	<b>Internal Auditor</b>	Christopher Hyder
<b>Introduction</b>	<p>In March 2016, the Campus Safety and Security Task Force was created to be proactive in maintaining campus safety across the Tennessee Board of Regents System.</p> <p>The Task Force recommended \$8,983,770 to fund the initiative; however, TBR schools were awarded \$3,950,000 in appropriations for the project. Of the \$3,950,000, \$1,950,000 was awarded to a University and the remaining \$2,000,000 would be allocated to various institutions. The total prorated funds allocated to Community Colleges totaled \$812,820. Northeast State Community College’s (NeSCC) annual appropriation amount was \$85,560 totaling \$256,680 over the three-year period.</p> <p>The Task Force identified several safety related priorities but focused on priority one, which required that “All classroom and lecture hall doors must be securable from within; replace locks, and doors, if necessary.”</p>		
<b>Objective</b>	The objectives were to determine if funds were expended as intended by the Tennessee Board of Regents Campus Safety and Security Task Force recommendations and make recommendations for future security enhancements.		
<b>Results of the Current Audit</b>	<p>The College was unable to meet the December 31, 2019 deadline due to various factors related to surveying of campus doors, the contract bid process and other issues.</p> <p>NeSCC has addressed much of priority one of the TBR Campus Safety and Security Task Force recommendations and has outlined a plan for the remaining upgrades needed</p> <p>A random sample of doors, from the list of classrooms were observed to determine compliance with the adopted safety standard. No exceptions were noted for the Blountville campus. While exceptions were noted on other campuses, they were disclosed in NeSCC’s inventory and included in future plans for updates. Therefore, the exceptions were confirmed and noted but not considered a finding.</p>		
<b>Recommendations</b>	None		
<b>Audit Conclusion</b>	NeSCC has appropriately expended the funds allocated by the TBR Campus Safety and Security Task Force. The unspent allocation is earmarked for additional safety and security upgrades during FY20-21.		

**Volunteer State Community College  
Security Funding Allocation- Page 1 of 2  
Fiscal Years 2018, 2019, and 2020  
July 17, 2020  
Executive Summary**

<b>Key Staff Personnel</b>	Plant Operations	<b>Internal Auditor</b>	Nancy Batson
<b>Introduction</b>	<p>The Tennessee Board of Regents (TBR) created a Campus Safety and Security Task Force in March 2016 of 18 members representing the system. To be proactive in maintaining campus safety, the committee charge included examining best practices around the country; reviewing current campus practices and resources; identifying areas of greatest need for support; and making recommendations for realistic opportunities for improvement.</p> <p>The vision of the Task Force was for all TBR campuses to be safe and secure for all students, faculty, staff, and visitors in order to focus on student success. Likewise, the Task Force missions was to explore the external environment for lessons-learned from acts of violence and identify best practices, assess the internal environment for security strengths and gaps, and make system-wide recommendations to enhance ongoing campus safety and security.</p> <p>The Task Force offered recommendations in the categories of safety and security/police; security/police staffing levels; behavioral intervention teams and counseling; campus grounds and facilities; training; emergency preparedness; and legislation.</p> <p>The state of Tennessee provided appropriations to the TBR system for safety initiatives, primarily the Task Force’s priority that all classroom and lecture hall doors must be securable from within and to replace locks and doors if necessary.</p> <p>Volunteer State Community College (the College) established a Safety and Security Task Force which developed a project list for campus safety improvements. The priorities included classroom locksets; door improvements; access control improvements; and security camera and call box upgrades.</p>		
<b>Objectives</b>	<p>The objectives of the audit include:</p> <ul style="list-style-type: none"> <li>▪ To determine if funds were expended as intended by legislation</li> <li>▪ Make recommendations for future security enhancements</li> <li>▪ Review guidelines established for fund disbursement</li> </ul>		
<b>Scope</b>	<p>The audit included an examination of the security funding allocation expenditures in fiscal years 2018, 2019, and 2020.</p> <p>The audit focused on the Campus Grounds and Facilities recommendations of the Task Force and the security funding allocation provided to the College to implement the recommendation that all classroom and lecture hall doors must be securable from within and to replace locks and doors where necessary.</p>		

**Volunteer State Community College  
Security Funding Allocation- Page 2 of 2  
Fiscal Years 2018, 2019, and 2020  
July 17, 2020  
Executive Summary**

<b>Conclusion</b>	The College spent the allocated funds as intended by the legislature to improve classroom and campus safety and security initiatives.  The report contains no recommendations.
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**Tennessee College of Applied Technology-Harriman  
Safety and Security Fund Review – Page 1 of 2  
For the Period July 1, 2018 – March 31, 2020  
September 10, 2020  
Executive Summary**

<b>President</b>	Mrs. Danice Turpin	<b>Internal Auditor</b>	Helen Vose, TCAT Internal Auditor								
<b>Introduction</b>	<p>In March 2016, the Tennessee Board of Regents (TBR) formed a Campus Safety and Security Task Force that was designed to be proactive in maintaining campus safety throughout the system.</p> <p>The Task Force recommended \$8,983,770 to fund the initiative; however, TBR schools were awarded \$3,950,000 in appropriations for the project. Of the \$3,950,000, \$1,950,000 was awarded to a university and the remaining \$2,000,000 would be allocated to various institutions. The total amount allocated to community colleges after funds were prorated was \$812,820; and a total of \$866,403 was allocated to the Tennessee Colleges of Applied Technology (TCAT). Each TCAT was then allocated \$32,089 over the three-year period.</p> <p>The Task Force identified several safety related priorities but focused on priority one, which required that <i>“All classroom and lecture hall doors must be securable from within; replace locks, and doors, if necessary.”</i></p> <p>TCAT-Harriman began security upgrades in FYE 2018 in accordance with the TBR Task force recommendations. As of FYE 2020, many of the upgrades have been completed.</p>										
<b>Objectives</b>	The objectives were to determine if funds were expended as intended by the Tennessee Board of Regents Campus Safety and Security Task Force recommendations and make recommendations for future security enhancements.										
<b>Scope</b>	<p>The review was conducted in accordance with <i>the International Standards for the Professional Practice of Internal Auditing</i>, issue by The Institute of Internal Auditors. The review included testing of records and other procedures necessary to determine compliance with TBR Guidance.</p> <p>The audit period covered fiscal years 2018-2020.</p>										
<b>Questioned Costs</b>	None	<b>Recoveries</b>	N/A								
<b>Analysis</b>	<p>The following is a summary of (1) funds allocated to the TCAT, and (2) funds expended and encumbered by December 2019:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th><b>Funds</b></th> <th><b>Total Allocated</b></th> <th><b>Funds Expended</b></th> <th><b>Encumbered</b></th> </tr> </thead> <tbody> <tr> <td>Safety &amp; Security Funds</td> <td style="text-align: center;">\$32,089</td> <td style="text-align: center;">\$9,689</td> <td style="text-align: center;">\$22,400</td> </tr> </tbody> </table>			<b>Funds</b>	<b>Total Allocated</b>	<b>Funds Expended</b>	<b>Encumbered</b>	Safety & Security Funds	\$32,089	\$9,689	\$22,400
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**Tennessee College of Applied Technology-Harriman  
 Safety and Security Fund Review – Page 2 of 2  
 For the Period July 1, 2018 – March 31, 2020  
 September 10, 2020  
 Executive Summary**

<b>Conclusion</b>	The audit of the safety and security funds for the Tennessee College of Applied Technology-Harriman for the period July 1, 2018 through December 31, 2019, revealed no significant deficiencies in internal controls, no large or unusual expenditures, and the expenditures were in compliance with TBR purchasing policies and regulations.
<b>Results</b>	<p>The College was unable to meet the December 31, 2019 deadline to spend the funds due to various factors related to the contract bid process and locating local vendors, but the funds were encumbered.</p> <p>The College has addressed much of priority one of the TBR Campus Safety and Security Task Force recommendations, and they have outlined a plan for the remaining upgrades during FY20-21, which includes upgrading the security cameras, replacing old key cores and recalling all keys.</p> <p>The College completed a risk assessment identifying areas of future upgrade based on assessed risk. The College has made securing classrooms a priority and upgrades have been completed according to guidance provided by the Tennessee Board of Regents (TBR).</p>

**Tennessee Board of Regents  
Audit Committee  
November 17, 2020**

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

**Columbia State Community College**  
**Follow-up on Internal Audit Engagement Outcomes**  
**Compliance with Foundation-College Agreement**  
**July 29, 2020**  
**Executive Summary**

<b>Key Staff Personnel</b>	Bethany Lay, Vice President, Advancement	<b>Internal Auditor</b>	Erica Smith, CPA
<b>Introduction</b>	Columbia State Internal Audit's engagement: <i>Review of Compliance with Foundation-College Agreement</i> , released February 7, 2020, contained two observations focused on strengthening the Foundation's Standards of Conduct.		
<b>Objectives</b>	The objectives of the internal audit engagement focused on ascertaining the internal controls implemented by management to address the Internal Audit engagement outcomes and assessing whether those controls were in place and functioning at the time of review.		
<b>Conclusion</b>	The engagement outcomes reflect management has taken agreed upon actions and the implemented controls are in place and operational at the time of review.		

**Jackson State Community College  
Payroll Processes Follow up  
Calendar years 2017 through 2019  
August 27, 2020  
Executive Summary**

<b>Key Staff Personnel</b>	Amy West, Director of Human Resources	<b>Internal Auditor</b>	Angie Brown, Internal Auditor
<b>Introduction</b>	<p>An audit of payroll processes for the 2015 calendar year was conducted as of November 15, 2016. The report contained one recommendation for improvement.</p> <p>An appropriate approval process including documentation should be in place for compensation plan (equity) salary increases and reclassifications.</p>		
<b>Objectives</b>	To determine whether management has implemented controls to ensure an appropriate approval process for salary increases and reclassifications.		
<b>Scope</b>	The follow up time period includes salary increases for the calendar years 2017 through 2019.		
<b>Conclusion</b>	<p>The compensation plan (equity) increases for the 2017 and 2018 calendar year were not formally approved by the institution. There was not a compensation plan (equity) increase for 2019.</p> <p>Reclassifications for 2017, 2018, and 2019 were supported by a completed Personnel Action Form including appropriate signatures and dates. The reclassification portion of the recommendation is resolved.</p>		
<b>Recommendations</b>	<p>Management should develop an approval process for the compensation plan (equity) salary increases including appropriate documentation.</p> <p>Management's Response:</p> <p>Management will implement an institutional approval process for compensation plan (equity) increases to ensure internal controls are in place for salary increases. Human Resources will add signature and date lines to the Excel document for compensation plan increases and will require a signature and date from the Accountant II, Payroll Manager, Vice President of Financial &amp; Administrative Affairs, and the President. The signatures will be the institutional approval process and will serve as documentation that such a process occurred for each compensation increase.</p>		

**Jackson State Community College  
Follow-up to Conflict of Interest Audit  
Fiscal Year 2020  
September 15, 2020  
Executive Summary**

<b>Key Staff Personnel</b>	Dr. George Pimentel, College President	<b>Internal Auditor</b>	Chrystal Pittman
<b>Introduction</b>	<p>An audit of Conflict of Interest (COI) policies and procedures was conducted for fiscal year 2018-2019 to determine compliance with the Tennessee Board of Regents (TBR) Conflict of Interest Policy 1:02:03:10. 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.</p> <p>The report included three recommendations.</p>		
<b>Objective</b>	To determine if management implemented adequate corrective actions to address recommendations noted in the audit.		
<b>Scope</b>	The current review covered fiscal year 2020.		
<b>Conclusion</b>	Based on tests performed for the period under review, management has resolved the recommendations noted in the audit report.		
<b>Recommendations</b>	<p>Recommendation 1: Management should review the conflict of interest disclosures according to TBR and JSCC policies and procedures.</p> <p>Current Status: The COI committee reviewed submitted disclosures according to TBR and JSCC policies and procedures in March 2020.</p> <p>Recommendation 2: The conflict of interest committee structure and meeting schedule should agree with current TBR and JSCC policies and procedures.</p> <p>Current Status: Management implemented measures to align the COI committee structure and meeting schedule with TBR and JSCC policies and procedures.</p> <p>Recommendation 3: The conflict of Interest committee members should be notified of their role and responsibilities on committee.</p> <p>Current Status: All committee members have been notified of their roles and responsibilities.</p>		

**Motlow State Community College**  
**Follow-Up Review #2 of the Access and Diversity Audit – Page 1 of 2**  
**September 30, 2020**  
**Executive Summary**

<b>Auditee</b>	Assistant Vice President of Student Success, Compliance Officer, 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 three remaining recommendations of four from the audit of Access and Diversity funds and the first follow-up review.		
<b>Scope</b>	This second 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>	Two of the four recommendations have not been cleared. An additional review of the remaining recommendations will be completed at a future date.		
<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. Written procedures were developed, and the institution administration worked with the TBR Office of OESI and TBR General Counsel to expand upon the scholarship criteria. Review of the awarding for fiscal year 2019-2020 found that the scholarship awarding process and documentation did not ensure that all applicants met the stated criteria. Three instances were found where applicants did not submit a required FASFA. These individuals received 27% (or \$15,995) of the \$58,583 that was awarded</p>		

**Motlow State Community College**  
**Follow-Up Review #2 of the Access and Diversity Audit – Page 2 of 2**  
**September 30, 2020**  
**Executive Summary**

<p><b>Current Status of Recommendations (Continued)</b></p>	<p>for the fiscal year. In addition, the procedures document that 75% of the scholarship dollars were reserved for students who were Pell-eligible. This percentage was not met, totaling 66%. A rubric was developed, but with different elements than those provided in the New Management’s Comment. The rubric used included EFC score, refund amount, and credit hours of the applicants. The results of the rubric were used to determine the amount of awards given to awardees. The review found that not all students were awarded based upon the rubric and amounts awarded were not consistent.</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 is cleared due to evidence of reconciliations; however, the reconciliations are not being completed on a monthly or consistent basis. It is recommended that a monthly or quarterly process for reconciliation and review be considered and a method of review and approval by the Access and Diversity Committee.</p> <p><b>Recommendation 3:</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. A review of documentation found no support for the review and approval of Faculty/Staff Recruitment and Retention expenditures by the Access and Diversity Committee. A form has recently been created for the application of funds to be decided upon by the Access and Diversity Committee. Applications are currently being received. The process and documentation will be reviewed in another follow-up review.</p>
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**Tennessee Board of Regents  
Audit Committee  
November 17, 2020**

***Internal Audit Reports  
Investigations***



**Chattanooga State Community College**  
**Investigation 2020-03: Police Department Duty Status and Pay Structure – Page 1 of 2**  
**Spring 2020**  
**July 30, 2020**  
**Executive Summary**

<b>Auditee</b>	Police Department Human Resources	<b>Auditor</b>	Kimberly Clingan, Director Internal Audit
<b>Objective</b>	The objective of this investigation included evaluating evidence to substantiate or disclaim the complaint, examining internal controls and procedures related to the complaint, and verifying compliance with applicable laws, policies, and/or procedures.		
<b>Scope</b>	Due to the nature of the complaints received, the auditor’s approach was to interview all the police and security officers to gauge the climate of the department as well as to gather corresponding information related to the complaints. The examination was made in accordance with International Standards for the Professional Practice of Internal Auditing, and accordingly included reviews of applicable policies and procedures, inquiries of College employees and other auditing procedures as considered necessary to achieve the objectives. The examination included Police Department activities during Spring 2020.		
<b>Questioned Costs</b>	Salaries of Police Department Employees		
<b>Analysis of Issues</b>	<p>A total of five anonymous complaints were received from April 1, 2020 through May 31, 2020 by the Tennessee Board of Regents, Office of System-wide Internal Audit, regarding duty status and pay structure of the Chattanooga State Community College (ChSCC) Police Department. The examinations of four of these complaints were assigned to the ChSCC Internal Audit Director and one was addressed by the college President.</p> <p>Internal Audit’s investigation determined only one of the five complaints were partially substantiated. Supporting documentation revealed the new salary study resulted in a salary range change that created the increase in the starting pay for the new officer over almost all other department employees and expanded the salary equity differences in the department. The review also identified issues with the availability of an outdated Employee Handbook, an employee contract clerical error, and the lack of a standard operations manual for the Police Department. College Management should work to correct confusion concerning the 2013 Employee Handbook, complete a departmental salary analysis during the hiring process, correct the employee contract clerical error, and develop a department operations manual. The college should also make every effort to fund the remaining salary inequities created by the salary study not only in the Police Department, but for the entire college.</p>		

**Chattanooga State Community College**  
**Investigation 2020-03: Police Department Duty Status and Pay Structure – Page 2 of 2**  
**Spring 2020**  
**July 30, 2020**  
**Executive Summary**

<p><b>Recommendations</b></p>	<p>Based on investigative procedures performed, Internal Audit recommends:</p> <ul style="list-style-type: none"> <li>• Revision or removal of the 2013 Employee Handbook as posted on Tiger Web with correct location for employee information communicated to all Faculty and Staff.</li> <li>• Addition of a departmental salary analysis to the hiring procedures to identify inequities and provide documentation for management to make a judgement based on position needs and funds available.</li> <li>• Execution of a corrected contract to properly note the officer’s total hours per week.</li> <li>• Compile a departmental standard operating procedures manual. Departmental procedures should be reviewed and approved by department and divisional management.</li> </ul>
<p><b>Management Response</b></p>	<p>Management concurs and will address the recommendations through the following actions.</p> <ul style="list-style-type: none"> <li>• The Tiger Web link to the 2013 Employee Handbook has been inactivated. The Handbook will be revised with an expected completion date of April 30, 2021.</li> <li>• As a continuing practice, the Office of Human Resources will consult with the divisional Vice President, Executive Vice President of Business and Finance, and President prior to assigning a final salary as it relates to hiring, reassignment, and/or promotions. Approvals will be obtained prior to candidate notification.</li> <li>• The Officer’s Notice of Appointment and Agreement of Employment has been corrected to reflect a 40-hour per week assignment and his current salary as of the effective date of the salary increase.</li> <li>• A Police Department Standard Operations Manual will be developed and implemented by December 31, 2020.</li> </ul>

**Dyersburg State Community College**  
**Internal Audit Investigation 20-02**  
**Human Resources Department – Allegation of Improper FMLA and Sick**  
**Leave Procedures**  
**September 28, 2020**  
**Executive Summary**

<b>Key Staff Personnel</b>	Dr. Karen Bowyer, DSCC President Dr. Charlene White, Vice President for Finance and Administrative Services	<b>Internal Auditor</b>	Sandra Pruett, Director of Internal Audit
<b>Introduction</b>	<p>At the end of March 2020, the Internal Audit Department at Dyersburg State Community College (DSCC) received an anonymous allegation of improper reporting of sick leave and Family Medical Leave time taken by the Human Resources Director. The Human Resources (HR) Director had a sick family member and had requested to be able to work from home starting in January 2020. This request was granted by the President and was being monitored by the President and the Vice President for Finance and Administrative Services, to whom the HR Director reported.</p> <p>On March 23, 2020, amid the COVID-19 pandemic, the HR Director and most other DSCC employees entered into the “alternative work agreement” which allowed the employees to work from home exclusively and report work details weekly to their supervisor.</p>		
<b>Objectives</b>	<p>The objectives of this investigation were to investigate the validity of the issues listed in the allegation, and to determine the extent of any violations of DSCC, the Tennessee Board of Regents (TBR), and the DSCC Human Resources departmental policies and procedures.</p>		
<b>Conclusion</b>	<p>Part of the allegation was substantiated resulting in one finding and two recommendations.</p> <p><b>Finding 1:</b> The Human Resources Director did not follow policies or procedures for the alternate work schedule and the use of leave under the Family Medical Leave Act (FMLA), which resulted in a failure of controls regarding reporting of work completed and may have allowed reporting of inaccurate working hours.</p>		
<b>Recommendations</b>	<p><b>Recommendation 1:</b> It is recommended that internal controls be improved to ensure that all sick leave is reported correctly and timely in the Human Resources department. When Family Medical Leave time is involved, it is recommended that the employee be required to work out some type of advance schedule with his or her supervisor and that these arrangements are documented thoroughly.</p> <p><b>Recommendation 2:</b> It is recommended that internal controls be improved in the Human Resources department to ensure that proper policies and procedures are followed with regard to processing of all records, including Family Medical Leave Act records, alternate work schedule agreements, and requests for changes to benefits. It is also recommended that all steps and procedures regarding the documentation of Family Medical Leave Act filings be written in a more formalized manner or in a policy designated for this purpose. Alternate work schedule processes should be followed, appropriate forms should be submitted weekly and changes to employee benefits should follow DSCC policy.</p>		

**Motlow State Community College**  
**Review of Allegations regarding Former Chief of Staff – Page 1 of 2**  
**For the Period November 1, 2018 to June 30, 2020**  
**September 2, 2020**  
**Executive Summary**

<b>Auditee</b>	Motlow State Community College	<b>Auditor</b>	Jennifer M. Garoutte, Investigative Audit Manager
<b>Introduction</b>	The investigative audit began due to several allegations regarding policy violations and the behavior of various members of senior leadership of the college. As our work progressed, we continued finding violations of various policies but almost all lead back to the former Chief of Staff.		
<b>Objectives</b>	The objectives of the investigation were to determine if any policy violations occurred as a result of the former Chief of Staff's guidance and leadership.		
<b>Scope</b>	The investigation covered activities involving the Chief of Staff position between November 1, 2018 and June 30, 2020.		
<b>Findings &amp; Recommendations</b>	<p>Finding 1 – The former Chief of Staff's resume and employment application included false information.</p> <p>Recommendation 1 – TBR Policy 5.01.00.00, General Personnel Policy, defines gross misconduct in several ways including, but not limited to, dishonesty, falsification of records, or any act involving intolerable behavior by the employee and requires immediate disciplinary action up to and including termination. On June 15, 2020, the former Chief of Staff submitted his resignation to be effective August 31, 2020. Between June 15 and August 31, the former Chief of Staff was assigned to work exclusively with the President to facilitate the smooth transition of various assignments and projects.</p> <p>Finding 2 – The former Chief of Staff failed to comply with college policies regarding outside employment by not disclosing that during his first six months of employment with MSCC, he continued working with his previous employer, including three months in a full-time capacity.</p> <p>Recommendation 2 – MSCC should comply with policies regarding the disclosure and approval of outside employment.</p> <p>Finding 3 – The former Chief of Staff did not follow policies regarding contracts with employees.</p> <p>Recommendation 3 – The President should ensure TBR and MSCC policies are followed and enforced and use standard, approved documents for temporary employment and confidentiality agreements.</p>		

**Motlow State Community College**  
**Review of Allegations regarding Former Chief of Staff – Page 2 of 2**  
**For the Period November 1, 2018 to June 30, 2020**  
**September 2, 2020**  
**Executive Summary**

<p><b>Findings &amp; Recommendations  (cont'd.)</b></p>	<p>Finding 4 – The former Chief of Staff instructed staff to use a process outside of policy for student discipline that resulted in no documented resolution for the college or student and may have violated the student’s right to due process.</p> <p>Recommendation 4 – MSCC should ensure students receive fair treatment and due process. MSCC should follow established student discipline policies, or if the policies are found to be ineffective, implement new policies. MSCC should consider regular, formal training on TBR and college policies regarding student disciplinary actions and responsibility and accountability for senior leadership.</p> <hr/> <p>Finding 5 – The Chief of Staff’s actions weakened the control environment, causing a trickle-down effect to other senior leaders which increased the college’s risk of fraud, waste, and abuse.</p> <p>Recommendation 5 – The MSCC President should ensure senior leaders set the tone for an ethical atmosphere by following policies, communicating between divisions and with TBR, and by taking disciplinary action as needed for unethical behavior.</p>
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**Southwest Tennessee Community College  
Investigation STCC 21-01 Abuse of Power  
September 2020  
Executive Summary**

<p><b>Key Staff Person:</b> The Executive Director of Institutional Effectiveness and Research</p>	<p><b>Auditor:</b> Charlotte Johnson, Internal Auditor</p>
<p><b>Introduction</b></p>	<p>Internal Audit received an allegation of abuse of power by the Executive Director of Institutional Effectiveness and Research (Executive Director) and the Interim Director of Digital Learning (Interim Director). The allegation states these two individuals put pressure on an Interim Department Chair of Languages and Literature (Interim Chair) to add the Interim Director as instructor for two online reading sections during the Fall 2020 semester. The Interim Chair felt this was not in the interest of full-time reading faculty, their minimum course loads, and the institution.</p>
<p><b>Objectives</b></p>	<p>The primary objective of this review was to determine if the allegation was substantiated.</p>
<p><b>Scope</b></p>	<p>Upon receiving the allegation, the Internal Audit Director interviewed the Dean of Department of Humanities, Social Sections and Math (DEAN), the Interim Chair, the Executive Director, and the Interim Director. Distance Education policy and its application were also reviewed for this determination.</p>
<p><b>Results of the Review</b></p>	<p>The Executive Director and the Interim Director sent the Interim Chair emails inquiring about the TBR distance education policy, which gives the course developer the right of refusal for teaching the course READS 0810 because the Interim Director had not been contacted about teaching the course in Fall 2020.</p> <p>The Interim Chair responded that full-time faculty members must have their legally mandated course loads met first and the staffing decisions will be based on enrollment and departmental staffing needs. There are four full time staff members in the Reading department.</p>
<p><b>Conclusion</b></p>	<p>The allegation of abuse of power by the Executive Director of Institutional Effective and Research and the Associate Director of Digital Learning could not be substantiated.</p> <p>The email message submitted by the two parties were determined to be a request for information, in addition to reminding the Interim Chair of TBR Distance Education policy. An abuse of power, putting pressure on the Interim Department Chair for staffing decisions was not apparent. All four full-time employees received their full loads for the semester, and additional adjuncts were employed to fill the READ 0810 staffing needs.</p>

**Southwest Tennessee Community College**  
**Investigation STCC 21-02, Digital Learning Guidelines Conflict of Interest**  
**September 28, 2020**  
**Executive Summary**

<p><b>Key Staff Person:</b> Institutional of Effectiveness and Research, Executive Director</p>	<p><b>Auditor:</b> Charlotte Johnson, Internal Auditor</p>
<p><b>Introduction</b></p>	<p>Internal Audit received an allegation regarding the Southwest Tennessee Community College’s (STCC) Digital Learning guidelines, the guidelines, which are not listed on the STCC website, are being reviewed by Administration. The complainant alleges there is a conflict of interest in this administrative review process because the Executive Director of Institutional Effectiveness and Research (Executive Director) is involved in the review. The allegation stated that the Executive Director benefits from the current policy due to a Digital Learning course she developed as an adjunct instructor.</p>
<p><b>Objectives</b></p>	<p>The primary objective of this review was to determine if the allegation was substantiated.</p>
<p><b>Scope</b></p>	<p>Upon receiving the allegation, the Internal Audit Director interviewed the Executive Director and the Interim Director of Digital Learning (Interim Director), reviewed policies and procedures for Distance Education, and the process for approving changes to policies and guidelines.</p>
<p><b>Result of the Review</b></p>	<p>The Distance Education (DE) Committee has been tasked with reviewing the DE Guidelines and providing recommendation for updates. The revisions are reviewed by two sub councils, the President’s Council and Senior Staff before a final decision is made. The Executive Director created ACAD 1100 in the summer of 2018 during a redesign from a one-hour to three-hour course and placed the course online. This is a standard procedure utilized by faculty and adjunct staff.</p> <p>There was a failure on the current server where the guidelines reside. During the process of migrating the information to a new website, the guidelines were inadvertently removed. The Guidelines were restored to the website September 16, 2020.</p>
<p><b>Conclusion</b></p>	<p>The conflict of interest allegation against the Executive Director of Institutional Effectiveness and Research could not be substantiated. Creating a distance education course and reviewing changes to a college policy are not a conflict of interest since the process outlined previously included multiple levels of approvals. The revision is being reviewed by two sub councils, the President’s Council and Senior Staff before a final decision is made. Internal</p> <p>Audit also notes the process of restoring the DE Guidelines to the DEIT website was completed September 16, 2020.</p>

**Walters State Community College**  
**INV 20-03: Cash Payments for Public Safety Specialty Courses – Page 1 of 2**  
**August 31, 2020**  
**Executive Summary**

<p><b>Key Staff Person:</b> Executive Aide, Division of Public Safety</p>	<p><b>Auditor:</b> Mark Ortlieb, CPA</p>
<p><b>Background Information:</b> An anonymous allegation states that “Every time a student pays for a specialty class with cash in the public safety EMS division the admin assistants keep it as petty cash and they don’t report it or submit it. It’s been going on for years.”</p>	
<p><b>Objectives:</b> The primary objective was to understand the current system of accounting for cash collected from students for CPR (cardiopulmonary resuscitation) certification personal identity cards, assess shortcomings if any, and make appropriate recommendations to improve accountability.</p>	
<p><b>Total Questioned Costs/Losses:</b> Estimated to approximate \$3,600</p>	<p><b>Total Recoveries:</b> None</p>
<p><b>Results:</b></p> <p>WSCC’s Public Safety Division collects \$5 from students for each American Heart Society’s Heartsaver CPR AED certification personal identity card.</p> <p>Pre-printed, pre-numbered multi-copy receipt books for the “Education Fund” exist for recording cash collected from students for these CPR AED cards. Although receipts were first issued 9/7/2005, they were only issued upon request, and this process was continued when the current Executive Aide assumed control of the process on 3/16/2017. Since 6/27/2019, this Executive Aide has issued a receipt for each and every cash collection (plus receipts for personal checks when requested).</p> <p>Specific receipts are not matched with deposit slips. As funds are accumulated, some amounts are retained as a change fund and the remainder are deposited in the bank.</p>	
<p><b>Recommendations:</b> Receipts should be issued consistently, and all receipts should be matched with deposit slips.</p> <p>A formal petty cash change fund should be created by the Business Office and assigned to the Public Safety Division to be used to facilitate cash transactions involving denominations of bills received that exceed the amount intended to be paid by students. No other cash collections should be commingled with this petty cash change fund and expenses paid/reimbursed, if any, should be properly documented with properly approved vouchers and supporting invoices/receipts.</p>	



**Walters State Community College**  
**INV 20-03: Cash Payments for Public Safety Specialty Courses – Page 2 of 2**  
**August 31, 2020**  
**Executive Summary**

**Cont. Recommendations:** A perpetual inventory system of CPR cards should be established and maintained. Choose an appropriate cut-off date. Begin with a physical inventory count of CPR cards on hand. Add subsequent purchases. Deduct counts of CPR cards issued after the cut-off date to arrive at an ending inventory. Prove the counts of those cards issued by matching payments collected against transactions recorded in the general ledger agency account of the Public Safety Division. (Note: Duplicate “carbon” copies of individual receipts should be attached to deposit slips to support the total amount of currency submitted.) A physical inventory count of CPR cards on hand should be routinely compared to the ending count in the perpetual inventory for agreement. Any differences should be documented as reconciling items.

As additional assurance, a sign should be prominently displayed stating “For cash transactions, you must receive an official receipt to validate your payment.”

**Conclusion:** Funds collected could have been used for an informal petty cash fund with no documentation of expenses reimbursed or could simply have been converted to personal use. Regardless, total funds involved/lost would be immaterial to the College as a whole.

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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 17, 2020

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, 2019 through June 30, 2020, for the Chancellor and the presidents. The following audits were conducted for the year ended June 30, 2020. An overview of the expense reports will be addressed at the meeting.

Cleveland State Community College  
Columbia State Community College  
Jackson State Community College  
Northeast State Community College  
Pellissippi 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.

\*This report is pending. Unaudited schedules are included.

**Tennessee Board of Regents**  
**Summary of Expenses for the Presidents and Chancellor (Unaudited, except as noted)**  
**For the Period of July 1, 2019 through June 30, 2020**

	Positions	Institution				Foundation /Affiliated Entities					External Sources	
		Salary and Benefits (includes allowances and bonuses)	Travel	Business Meals and Hospitality	Other	Total	Salary and Benefits (includes allowances)	Travel	Business Meals and Hospitality	Other	Total	Total
President		\$ 305,007	\$ 4,605	\$ 2,679	\$ -	\$ 312,291	\$ -	\$ -	\$ 425	\$ 2,225	\$ 2,650	\$ -
President's Office	1	\$ 70,493	\$ 6	\$ 4	\$ 8,218	\$ 78,721	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ChSCC		\$ 375,500	\$ 4,611	\$ 2,683	\$ 8,218	\$ 391,012	\$ -	\$ -	\$ 425	\$ 2,225	\$ 2,650	\$ -
President		\$ 262,928	\$ 250	\$ 2,830	\$ 817	\$ 266,825	\$ -	\$ -	\$ 161	\$ 200	\$ 361	\$ -
President's Office	1	\$ 64,327	\$ -	\$ -	\$ 20,973	\$ 85,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*CISCC		\$ 327,255	\$ 250	\$ 2,830	\$ 21,790	\$ 352,125	\$ -	\$ -	\$ 161	\$ 200	\$ 361	\$ -
President		\$ 272,136	\$ 2,922	\$ 7,158	\$ -	\$ 282,216	\$ -	\$ 575	\$ -	\$ 14,281	\$ 14,856	\$ -
President's Office	2	\$ 101,676	\$ 1,593	\$ -	\$ 35,677	\$ 138,946	\$ -	\$ -	\$ -	\$ 2,533	\$ 2,533	\$ -
*CoSCC		\$ 373,812	\$ 4,515	\$ 7,158	\$ 35,677	\$ 421,162	\$ -	\$ 575	\$ -	\$ 16,814	\$ 17,389	\$ -
President		\$ 242,870	\$ 2,007	\$ 10,902	\$ 25,473	\$ 281,252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
President's Office	1	\$ 88,893	\$ -	\$ -	\$ 1,997	\$ 90,890	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DSCC		\$ 331,763	\$ 2,007	\$ 10,902	\$ 27,470	\$ 372,142	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
President		\$ 79,507	\$ 3,120	\$ 2,344	\$ -	\$ 84,971	\$ -	\$ -	\$ -	\$ 50	\$ 50	\$ -
President's Office	1	\$ 88,990	\$ 353	\$ -	\$ 51,106	\$ 140,449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*JSCC		\$ 168,497	\$ 3,473	\$ 2,344	\$ 51,106	\$ 225,420	\$ -	\$ -	\$ -	\$ 50	\$ 50	\$ -
President		\$ 260,245	\$ 5,663	\$ 17,496	\$ 3,719	\$ 287,123	\$ -	\$ -	\$ 6,715	\$ -	\$ 6,715	\$ 1,370
President's Office	1.1	\$ 103,925	\$ 2,468	\$ 350	\$ 5,144	\$ 111,887	\$ -	\$ -	\$ -	\$ 5,316	\$ 5,316	\$ -
MSCC		\$ 364,170	\$ 8,131	\$ 17,846	\$ 8,863	\$ 399,010	\$ -	\$ -	\$ 6,715	\$ 5,316	\$ 12,031	\$ 1,370
President		\$ 445,783	\$ 10,497	\$ 3,826	\$ 58,815	\$ 518,921	\$ -	\$ 60	\$ -	\$ 104	\$ 164	\$ -
President's Office		\$ 73,609	\$ -	\$ -	\$ 6,659	\$ 80,268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NaSCC		\$ 519,392	\$ 10,497	\$ 3,826	\$ 65,474	\$ 599,189	\$ -	\$ 60	\$ -	\$ 104	\$ 164	\$ -
President		\$ 256,852	\$ 3,888	\$ 6,198	\$ -	\$ 266,938	\$ -	\$ -	\$ 17,166	\$ -	\$ 17,166	\$ 2,969
President's Office	2	\$ 120,139	\$ 5,721	\$ -	\$ 20,119	\$ 145,979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*NeSCC		\$ 376,991	\$ 9,609	\$ 6,198	\$ 20,119	\$ 412,917	\$ -	\$ -	\$ 17,166	\$ -	\$ 17,166	\$ 2,969
President		\$ 300,177	\$ 7,557	\$ 200	\$ 28,100	\$ 336,034	\$ -	\$ -	\$ 528	\$ 500	\$ 1,028	\$ 1,400
President's Office	2	\$ 139,220	\$ -	\$ 441	\$ 10,577	\$ 150,238	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PSCC		\$ 439,397	\$ 7,557	\$ 641	\$ 38,677	\$ 486,272	\$ -	\$ -	\$ 528	\$ 500	\$ 1,028	\$ 1,400

**Tennessee Board of Regents**  
**Summary of Expenses for the Presidents and Chancellor (Unaudited, except as noted)**  
**For the Period of July 1, 2019 through June 30, 2020**

	Positions	Institution				Foundation /Affiliated Entities					External Sources	
		Salary and Benefits (includes allowances and bonuses)	Travel	Business Meals and Hospitality	Other	Total	Salary and Benefits (includes allowances)	Travel	Business Meals and Hospitality	Other	Total	Total
President		\$ 261,566	\$ 3,024	\$ 3,164	\$ -	\$ 267,754	\$ -	\$ -	\$ 4,335	\$ -	\$ 4,335	\$ -
President's Office	0	\$ 43,766	\$ -	\$ -	\$ 5,489	\$ 49,255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>RSCC</b>		<b>\$ 305,332</b>	<b>\$ 3,024</b>	<b>\$ 3,164</b>	<b>\$ 5,489</b>	<b>\$ 317,009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,335</b>	<b>\$ -</b>	<b>\$ 4,335</b>	<b>\$ -</b>
President		\$ 293,500	\$ 8,144	\$ 17,917	\$ 22,593	\$ 342,154	\$ -	\$ -	\$ -	\$ 676	\$ 676	\$ 219
President's Office	2	\$ 142,086	\$ (598)	\$ -	\$ 3,840	\$ 145,328	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>STCC</b>		<b>\$ 435,586</b>	<b>\$ 7,546</b>	<b>\$ 17,917</b>	<b>\$ 26,433</b>	<b>\$ 487,482</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 676</b>	<b>\$ 676</b>	<b>\$ 219</b>
President		\$ 302,811	\$ 13,464	\$ 4,554	\$ 23,889	\$ 344,718	\$ -	\$ -	\$ 1,413	\$ 2,211	\$ 3,624	\$ -
President's Office	1	\$ 74,938	\$ -	\$ -	\$ 1,241	\$ 76,179	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>VSCC</b>		<b>\$ 377,749</b>	<b>\$ 13,464</b>	<b>\$ 4,554</b>	<b>\$ 25,130</b>	<b>\$ 420,897</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,413</b>	<b>\$ 2,211</b>	<b>\$ 3,624</b>	<b>\$ -</b>
President		\$ 244,335	\$ 3,291	\$ 978	\$ -	\$ 248,604	\$ -	\$ -	\$ 7,828	\$ 1,000	\$ 8,828	\$ -
President's Office	2	\$ 131,489	\$ 89	\$ 9,152	\$ 8,269	\$ 148,999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>WSCC</b>		<b>\$ 375,824</b>	<b>\$ 3,380</b>	<b>\$ 10,130</b>	<b>\$ 8,269</b>	<b>\$ 397,603</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,828</b>	<b>\$ 1,000</b>	<b>\$ 8,828</b>	<b>\$ -</b>
Chancellor		\$ 439,026	\$ 6,380	\$ 1,269	\$ -	\$ 446,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chancellor's Office	1	\$ 112,213	\$ 2,364	\$ -	\$ 24,089	\$ 138,666	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TBR</b>		<b>\$ 551,239</b>	<b>\$ 8,744</b>	<b>\$ 1,269</b>	<b>\$ 24,089</b>	<b>\$ 585,341</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>		<b>\$ 5,322,507</b>	<b>\$ 86,808</b>	<b>\$ 91,462</b>	<b>\$ 366,804</b>	<b>\$ 5,867,581</b>	<b>\$ -</b>	<b>\$ 635</b>	<b>\$ 38,571</b>	<b>\$ 29,096</b>	<b>\$ 68,302</b>	<b>\$ 6,958</b>

\* Audited expenses.

**President's/Chancellor's Expense Report Summary- Travel Expenses  
FY 2016 - FY 2020**

Institution	FY 20				FY 19				FY 18			
	Insitutional	Foundation	External Sources	Total	Insitutional	Foundation	External Sources	Total	Insitutional	Foundation	External Sources	Total
ChSCC	4,605	-	-	\$ 4,605	6,576	-	-	\$ 6,576	9,655	-	-	\$ 9,655
CISCC	250	-	-	\$ 250	4,639	-	1,472	\$ 6,111	3,754	-	-	\$ 3,754
CoSCC	2,922	575	-	\$ 3,497	8,910	100	-	\$ 9,010	11,441	375	-	\$ 11,816
DSCC	2,007	-	-	\$ 2,007	11,279	1,157	-	\$ 12,436	10,243	-	-	\$ 10,243
JSCC	3,120	-	-	\$ 3,120	7,747	-	-	\$ 7,747	5,102	-	-	\$ 5,102
MSCC	5,663	-	1,370	\$ 7,033	17,132	-	879	\$ 18,011	3,283	-	-	\$ 3,283
NaSCC	10,497	60	-	\$ 10,557	15,631	-	158	\$ 15,789	4,039	2	-	\$ 4,041
NeSCC	3,888	-	2,969	\$ 6,857	10,178	-	-	\$ 10,178	4,029	-	-	\$ 4,029
PSCC	7,557	-	1,400	\$ 8,957	13,868	-	5,055	\$ 18,923	16,897	-	5,750	\$ 22,647
RSCC	3,024	-	-	\$ 3,024	14,757	-	-	\$ 14,757	6,112	-	-	\$ 6,112
STCC	8,144	-	219	\$ 8,363	9,541	-	847	\$ 10,388	6,679	-	-	\$ 6,679
VSCC	13,464	-	-	\$ 13,464	8,996	1,748	-	\$ 10,744	8,362	-	-	\$ 8,362
WSCC	3,291	-	-	\$ 3,291	11,572	-	2,159	\$ 13,731	13,996	-	-	\$ 13,996
TBR	6,380	-	-	\$ 6,380	10,877	-	-	\$ 10,877	4,817	-	-	\$ 4,817
<b>TOTAL</b>	<b>74,812</b>	<b>635</b>	<b>5,958</b>	<b>\$ 81,405</b>	<b>151,703</b>	<b>3,005</b>	<b>10,570</b>	<b>\$ 165,278</b>	<b>108,409</b>	<b>377</b>	<b>5,750</b>	<b>\$ 114,536</b>

Institution	FY 17				FY 16			
	Insitutional	Foundation	External Sources	Total	Insitutional	Foundation	External Sources	Total
ChSCC	4,023	10	-	\$ 4,033	4,434	-	-	\$ 4,434
CISCC	6,183	-	-	\$ 6,183	7,125	-	-	\$ 7,125
CoSCC	6,857	375	-	\$ 7,232	6,646	130	-	\$ 6,776
DSCC	10,834	-	214	\$ 11,048	10,987	2,297	-	\$ 13,284
JSCC	6,860	-	-	\$ 6,860	4,962	816	-	\$ 5,778
MSCC	7,691	-	-	\$ 7,691	6,686	-	-	\$ 6,686
NaSCC	1,062	60	-	\$ 1,122	2,251	2	-	\$ 2,253
NeSCC	3,465	-	-	\$ 3,465	3,160	-	-	\$ 3,160
PSCC	9,892	-	723	\$ 10,615	11,146	-	1,059	\$ 12,205
RSCC	4,378	-	-	\$ 4,378	4,628	-	-	\$ 4,628
STCC	9,182	-	-	\$ 9,182	19,054	-	366	\$ 19,420
VSCC	2,536	-	-	\$ 2,536	3,018	-	-	\$ 3,018
WSCC	5,189	-	-	\$ 5,189	10,613	-	-	\$ 10,613
TBR	11,722	-	-	\$ 11,722	10,129	-	21	\$ 10,150
<b>TOTAL</b>	<b>89,874</b>	<b>445</b>	<b>937</b>	<b>\$ 91,256</b>	<b>104,839</b>	<b>3,245</b>	<b>1,446</b>	<b>\$ 109,530</b>

**President's/Chancellor's Expense Report Summaries- Business Meals and Hospitality Expenses  
FY 2016 - FY 2020**

Institution	FY 20				FY 19				FY 18			
	Insitutional	Foundation	External Sources	Total	Insitutional	Foundation	External Sources	Total	Insitutional	Foundation	External Sources	Total
ChSCC	2,679	425	-	\$ 3,104	3,220	510	-	\$ 3,730	576	306	-	\$ 882
CISSC	2,830	161	-	\$ 2,991	5,572	949	645	\$ 7,166	5,448	1,063	-	\$ 6,511
CoSCC	7,158	-	-	\$ 7,158	10,438	-	-	\$ 10,438	9,900	-	-	\$ 9,900
DSCC	10,902	-	1,000	\$ 11,902	10,716	264	2,839	\$ 13,819	3,209	-	-	\$ 3,209
JSCC	2,344	-	-	\$ 2,344	2,420	359	-	\$ 2,779	4,589	1,485	-	\$ 6,074
MSCC	17,496	6,715	-	\$ 24,211	31,785	10,364	2,000	\$ 44,149	19,527	15,202	-	\$ 34,729
NaSCC	3,826	-	-	\$ 3,826	1,965	-	-	\$ 1,965	4,393	2,417	-	\$ 6,810
NeSCC	6,198	17,166	-	\$ 23,364	2,151	21,191	-	\$ 23,342	3,010	25,624	3,095	\$ 31,729
PSCC	200	528	-	\$ 728	561	528	-	\$ 1,089	2,169	528	-	\$ 2,697
RSCC	3,164	4,335	-	\$ 7,499	3,733	5,350	-	\$ 9,083	1,079	1,080	-	\$ 2,159
STCC	17,917	-	-	\$ 17,917	5,327	-	-	\$ 5,327	40,595	2,183	-	\$ 42,778
VSCC	4,554	1,413	-	\$ 5,967	3,864	1,390	-	\$ 5,254	3,007	572	-	\$ 3,579
WSCC	978	7,828	-	\$ 8,806	2,535	7,494	-	\$ 10,029	1,835	7,095	-	\$ 8,930
TBR	1,269	-	-	\$ 1,269	10,243	-	-	\$ 10,243	12,316	-	-	\$ 12,316
<b>TOTAL</b>	<b>81,515</b>	<b>38,571</b>	<b>1,000</b>	<b>\$ 121,086</b>	<b>94,530</b>	<b>48,399</b>	<b>5,484</b>	<b>\$ 148,413</b>	<b>111,653</b>	<b>57,555</b>	<b>3,095</b>	<b>\$ 172,303</b>

Institution	FY 17				FY 16			
	Insitutional	Foundation	External Sources	Total	Insitutional	Foundation	External Sources	Total
ChSCC	1,708	188	-	\$ 1,896	5,355	102	-	\$ 5,457
CISSC	2,973	2,101	-	\$ 5,074	1,145	3,292	-	\$ 4,437
CoSCC	8,830	-	-	\$ 8,830	10,551	-	-	\$ 10,551
DSCC	4,781	-	-	\$ 4,781	3,995	-	-	\$ 3,995
JSCC	5,302	3,591	-	\$ 8,893	10,356	4,242	-	\$ 14,598
MSCC	14,197	3,998	1,000	\$ 19,195	14,853	6,896	-	\$ 21,749
NaSCC	935	7,676	-	\$ 8,611	723	11,109	-	\$ 11,832
NeSCC	5,300	23,815	-	\$ 29,115	6,702	17,066	-	\$ 23,768
PSCC	1,225	-	-	\$ 1,225	2,539	-	-	\$ 2,539
RSCC	2,306	2,850	-	\$ 5,156	3,578	4,843	-	\$ 8,421
STCC	4,026	1,143	-	\$ 5,169	1,673	300	-	\$ 1,973
VSCC	10,585	1,841	-	\$ 12,426	3,864	3,722	-	\$ 7,586
WSCC	1,083	2,000	-	\$ 3,083	4,411	2,000	-	\$ 6,411
TBR	6,292	-	-	\$ 6,292	4,944	-	-	\$ 4,944
<b>TOTAL</b>	<b>69,543</b>	<b>49,203</b>	<b>1,000</b>	<b>\$ 119,746</b>	<b>74,689</b>	<b>53,572</b>	<b>-</b>	<b>\$ 128,261</b>

**Chattanooga State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 269,842	\$ -	\$ -	\$ -	\$ -	\$ 269,842
Bonus Payments		11,965	-	-	-	-	11,965
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>305,007</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>305,007</u>
Travel	A	4,605	-	-	-	-	4,605
Business Meals and Hospitality	B	2,679	425	-	-	-	3,104
Other Expenses	C	-	2,225	-	-	-	2,225
<b>Total Expenses for the President</b>		<u>\$ 312,292</u>	<u>\$ 2,650</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 314,942</u>
<b>President's Office:</b>							
Salary and Benefits 1 (FTE)		70,493	-	-	-	-	70,493
Travel		6	-	-	-	-	6
Business Meals and Hospitality		4	-	-	-	-	4
Other Expenses		8,218	-	-	-	-	8,218
		<u>78,721</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>78,721</u>
<b>Total Expenses</b>		<u><u>\$ 391,012</u></u>	<u><u>\$ 2,650</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 393,662</u></u>

**Additional Disclosures:**

**Bonus Payments** – The President was authorized for and received a bonus payment during the period for \$11,965.00.

*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, 2019 to June 30, 2020**

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			
7/1/19	7/1/19	8/7/19	Chattanooga Chamber	Workforce Development Collaboration	\$ -	\$ -	\$ -	\$ 2	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ 2	100001-73100
7/18/19	7/18/19	8/7/19	Chatt Convention Center	Rotary Meeting	-	-	-	5	5	-	-	-	-	5	100001-73100
7/22/19	7/22/19	8/7/19	River-City	Board Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
7/23/19	7/23/19	8/7/19	TSBDC	Statewide Meeting	-	-	-	1	1	-	-	-	-	1	100001-73100
7/25/19	7/25/19	8/7/19	Chatt Convention Center	Rotary Meeting	-	-	-	3	3	-	-	-	-	3	100001-73100
7/30/19	7/30/19	8/7/19	TSBDC	President's Cabinet Retreat	-	-	-	6	6	-	-	-	-	6	100001-73100
7/31/19	7/31/19	8/7/19	Chattanooga Chamber	Board Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
8/1/19	8/1/19	9/11/19	Chatt Convention Center	Rotary Meeting	-	-	-	5	5	-	-	-	-	5	100001-73100
8/5/19	8/6/19	8/14/19	Nashville, TN	TBR President's Meeting	-	202	46	-	248	-	-	-	-	248	100001-73100
8/5/19	8/5/19	9/11/19	Chattanooga Chamber	Workforce Development Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
8/13/19	8/13/19	9/11/19	County Courthouse	Meeting with Mayor	-	-	-	3	3	-	-	-	-	3	100001-73100
8/21/19	8/21/19	9/11/19	Chatt Convention Center	Medal of Honor Luncheon	-	-	-	5	5	-	-	-	-	5	100001-73100
8/21/19	8/21/19	9/11/19	Boys & Girls Club	Interview Committee	-	-	-	2	2	-	-	-	-	2	100001-73100
8/28/19	8/28/19	9/11/19	Chattanooga Chamber	Workforce Collaboration Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
8/29/19	8/29/19		Chatt Convention Center	Rotary Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
9/5/19	9/5/19	10/9/19	Chatt Convention Center	Rotary Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
9/12/19	9/12/19	10/9/19	Chatt Convention Center	Rotary Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
9/12/19	9/12/19	10/9/19	Benwood Foundation	Gates Grant Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
9/16/19	9/16/19	10/9/19	Chatt Convention Center	Latin Leadership Awards	-	-	-	3	3	-	-	-	-	3	100001-73100
9/19/19	9/20/19	9/25/19	Greeneville, TN	TBR Quarterly Board Meeting	-	110	35	-	144	-	-	-	-	144	100001-73100
9/24/19	9/24/19	10/9/19	Public Edu Foundation	Chattanooga 2.0 Mtg	-	-	-	2	2	-	-	-	-	2	100001-73100
9/25/19	9/25/19	10/9/19	Chattanooga Chamber	Board Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
9/30/19	9/30/19	10/9/19	Miller Park	McNabb Ctr Awareness Event	-	-	-	1	1	-	-	-	-	1	100001-73100
10/3/19	10/3/19	11/6/19	Chattanooga Chamber	Rotary Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
10/16/19	10/16/19	11/6/19	Mountain City Club	Presentation on Adult Learners	-	-	-	7	7	-	-	-	-	7	100001-73100
10/17/19	10/17/19	11/6/19	Edney Innovation Bldg	Enterprise Center Board Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
10/29/19	10/29/19	11/6/19	Chatt Convention Center	MTSU Tru Blue Luncheon	-	-	-	2	2	-	-	-	-	2	100001-73100
10/29/19	10/29/19	11/6/19	Chatt Convention Center	MTSU MOU Signing Event	-	-	-	1	1	-	-	-	-	1	100001-73100
11/1/19	11/1/19	12/4/19	Chatt Convention Center	Urban League Equal Opp Day	-	-	-	2	2	-	-	-	-	2	100001-73100
11/4/19	11/4/19	12/4/19	United Way Office	Kiosk Meeting & Hub Tour	-	-	-	2	2	-	-	-	-	2	100001-73100
11/6/19	11/6/19	12/4/19	Chattanooga	TACHE Meeting - Give Welcome	-	-	-	1	1	-	-	-	-	1	100001-73100
11/11/19	11/11/19	12/4/19	Benwood Foundation	Post Secondary Success Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
11/20/19	11/20/19	12/4/19	Chattanooga Chamber	Board Meeting	-	-	-	3	3	-	-	-	-	3	100001-73100
12/2/19	12/2/19	1/8/20	Mayor's Office	Vocational School Discussion	-	-	-	3	3	-	-	-	-	3	100001-73100
12/4/19	12/4/19	1/8/20	Convention Center	CRMA Annual Lunch	-	-	-	2	2	-	-	-	-	2	100001-73100
12/6/19	12/10/19	7/23/19	Houston, TX	HERDI Conference and SACSCOC Annual Meeting	968	628	223	733	2,552	-	-	-	-	2,552	100001-73200
12/18/19	12/18/19	1/8/20	Chamber	Medical School & CHA 2.0 meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
12/19/19	12/19/19	1/8/20	Convention Center	Rotary Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
1/8/20	1/8/20	2/12/20	Convention Center	Economic Outlook Breakfast	-	-	-	2	2	-	-	-	-	2	100001-73100
1/8/20	1/8/20	2/12/20	Public House	Gates Foundation/PEF	-	-	-	6	6	-	-	-	-	6	100001-73100
1/9/20	1/9/20	2/12/20	Convention Center	Rotary Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
1/13/20	1/13/20	2/12/20	River City Co	Board Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
1/14/20	1/14/20	2/12/20	County Mayor's Office	Hamilton Co. Vocational School	-	-	-	2	2	-	-	-	-	2	100001-73100
1/15/20	1/15/20	2/12/20	Chamber	CHA 2.0 Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
1/16/20	1/16/20	2/12/20	Edney Center	Enterprise Ctr Board Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
1/22/20	1/22/20	2/12/20	Benwood Foundation	HCDE Post Secondary Promise Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100



Chattanooga State Community College  
Schedule A - Travel Expenses for the President - Unaudited  
For the Period July 1, 2019 to June 30, 2020

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			
1/23/20	1/23/20	2/12/20	Convention Center	Rotary Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
1/24/20	1/24/20	2/12/20	Food Works	Lunch Meeting with Councilman	-	-	-	3	3	-	-	-	-	3	100001-73100
1/30/20	1/30/20	2/12/20	Convention Center	Rotary Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
2/3/20	2/3/20	3/11/20	Chamber	Healthcare Corridor Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
2/11/20	2/11/20	3/11/20	TSBDC Cherokee Blvd	Cabinet Retreat	-	-	-	2	6	-	-	-	-	6	100001-73100
2/18/20	2/21/20	3/4/2020	National Harbor, MD	ATD Dream Conference 2020	292	828	247	159	1,525	-	-	-	-	1,525	100001-73200
2/26/20	2/26/20	3/11/20	County Mayor's Office	Construction School Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
2/27/20	2/27/20	3/11/20	Convention Center	Rotary Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
<b>Total Travel Expenses for the President</b>					<b>\$ 1,260</b>	<b>\$ 1,767</b>	<b>\$ 550</b>	<b>\$ 1,028</b>	<b>\$ 4,605</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,605</b>	

**Chattanooga State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
5/9/19	7/17/19	Rotary Club of Chattanooga	Rotary meeting	\$ -	\$ 34	\$ -	\$ -	\$ -	\$ 34	2	\$ 17.00	1020-74980
5/30/19	7/17/19	Rotary Club of Chattanooga	Rotary meeting	-	153	-	-	-	153	9	17.00	1020-74980
7/12/19	7/19/19	ChSCC Food Services	Meeting with service-area freshmen legislators to highlight programs, tours of campus	174	-	-	-	-	174	12	14.50	100001-74980
7/18/19	10/21/19	Rotary Club of Chattanooga	Rotary meeting	-	119	-	-	-	119	7	17.00	1020-74980
7/19/19	7/26/19	ChSCC Food Services	Area Pastors to meet with CHSCC staff to begin an ongoing dialog regarding how CHSCC can partner in the community	352	-	-	-	-	352	26	13.53	100001-74980
7/24/19	8/14/19	Rebecca Ashford	CHI Memorial - ChSCC Partnership Discussion	24	-	-	-	-	24	2	12.11	100001-74980
7/30/19	8/9/19	ChSCC Food Services	President's cabinet and guest - Cabinet Retreat	270	-	-	-	-	270	19	14.20	100001-74980
8/7/19	8/9/19	ChSCC Food Services	President and CHSCC staff to meet with MTSU President to discuss partnership; tours of campus	135	-	-	-	-	135	12	11.24	100001-74980
9/5/19	10/21/19	Rotary Club of Chattanooga	Rotary meeting	-	17	-	-	-	17	1	17.00	1020-74980
9/6/19	9/13/19	ChSCC Food Services	President and select ChSCC staff met with executives from CHI Memorial Hospital to discuss partnerships	146	-	-	-	-	146	10	14.60	100001-74980
9/18/19	9/19/19	ChSCC Food Services	MOU signing with Helen Ross McNabb Center	103	-	-	-	-	103	32	3.22	100001-74980
10/25/19	10/31/19	ChSCC Food Services	President, select staff, and VW scholarship students to meet with Executive from VW and Chamber	171	-	-	-	-	171	12	14.24	100001-74980
11/1/19	11/8/19	ChSCC Food Services	President and select staff to meet with new Executive Director and staff of Rhea County EDC	121	-	-	-	-	121	9	13.42	100001-74980
11/6/19	11/15/19	ChSCC Food Services	President and select staff to meet with area legislators and TBR staff to give an update on the college	80	-	-	-	-	80	18	4.44	100001-74980
11/6/19	11/15/19	ChSCC Food Services	Area Pastors to meet with CHSCC staff to continue dialog regarding how CHSCC can partner in the community. Follow up to 7/19 meeting	362	-	-	-	-	362	30	12.05	100001-74980
11/22/19	11/27/19	ChSCC Food Services	President and select staff to meet with new TBR Regent	167	-	-	-	-	167	10	16.73	100001-74980
12/17/19	12/31/19	ChSCC Food Services	President and select ChSCC staff to welcome new employees hired Sep-Dec 2019	311	-	-	-	-	311	23	13.51	100001-74980
1/1/20	1/13/20	Rotary Club of Chattanooga	Rotary meeting	-	68	-	-	-	68	4	17.00	1020-74980
1/28/20	1/31/20	ChSCC Food Services	TBR Staff will meet with select ChSCC staff to discuss ATD and SEM	59	-	-	-	-	59	18	3.28	100001-74980
1/30/20	6/11/20	Rotary Club of Chattanooga	Rotary meeting	-	34	-	-	-	34	2	17.00	1020-74980
2/11/20	2/14/20	ChSCC Food Services	President's Cabinet and select ChSCC staff will participate in a retreat to discuss and develop strategies to benefit the College	205	-	-	-	-	205	18	11.39	100001-74980
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 2,679</b>	<b>\$ 425</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,104</b>			

**Chattanooga State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/17/19	Rotary Club of Chattanooga	Quarterly dues	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ 250	1020-74980
8/7/19	Leasa Summey	Funeral flowers for Mayor David Jackson's father	-	100	-	-	-	100	1020-74980
8/22/19	Elizabeth Norton	Thank you gift for Dr. Sofield	-	475	-	-	-	475	1020-74980
10/21/19	Rotary Club of Chattanooga	Quarterly dues	-	250	-	-	-	250	1020-74980
1/13/20	Rotary Club of Chattanooga	Quarterly dues	-	250	-	-	-	250	1020-74980
1/24/20	Leasa Summey	Funeral flowers for Hilda Tunstill's mother	-	75	-	-	-	75	1020-74980
3/3/20	Enterprise Gateway Council	BOOST Summit sponsorship	-	500	-	-	-	500	1020-74980
3/10/20	Deb's Flower Bank	Funeral flowers for Mayor David Jackson's mother	-	75	-	-	-	75	1020-74980
6/11/20	Rotary Club of Chattanooga	Quarterly dues	-	250	-	-	-	250	1020-74980
<b>Total Other Operating Expenses for the President</b>			<b>\$ -</b>	<b>\$ 2,225</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,225</b>	

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# COLUMBIA STATE COMMUNITY COLLEGE

*Cleveland State Community College  
President's Expense Review  
FY 2020*



COLUMBIA  
STATE COMMUNITY  
COLLEGE

***Internal Audit Department***  
**1665 Hampshire Pike • Columbia, TN 38401**  
**931.540.2722 • [www.ColumbiaState.edu](http://www.ColumbiaState.edu)**

## Internal Audit

October 30, 2020

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

Dear Chairman Hatch:

Enclosed is the internal audit report of the expenses of the Office of the President for Cleveland State Community College for the fiscal year July 1, 2019 to June 30, 2020, 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 Cleveland State Community College personnel during the review.

Sincerely,



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

CC: President, Cleveland Community College  
Accountant 3  
Director, Internal Audit

**Cleveland State Community College**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2019 – June 30, 2020**

<b>President</b>	Dr. William Seymour	<b>Internal Auditor</b>	Erica Smith, Columbia State Community College																																																																																											
<b>Objectives</b>	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, 2019 to June 30, 2020. The objectives include determining compliance with state statutes and TBR and institutional policies regarding expenses, and identifying and reporting 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, 2020:</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;">\$238,872</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$238,872</td> </tr> <tr> <td>Bonus Payments</td> <td style="text-align: right;">\$12,256</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$12,256</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;">\$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;">\$262,928</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;">\$262,928</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$250</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$250</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$2,830</td> <td style="text-align: right;">\$161</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$2,991</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$817</td> <td style="text-align: right;">\$200</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$1,017</td> </tr> <tr> <td colspan="5">President's Office:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$64,327</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$64,327</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;">\$20,973</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$20,973</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$352,125</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$361</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;">\$352,486</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 \$12,256.</p> <p><b>Discretionary Allowance</b> – The President received a discretionary spending allowance. Use of the allowance was not included in tests performed during the audit because the President elected payment of the allowance as taxable income.</p> <p><b>Housing Allowance</b> - The President received a housing allowance of \$900 per month. Use of the allowance was not included in tests performed during the audit because the President elected payment of the allowance as taxable income.</p>					Institutional	Foundation	External	Total	President:					Salary and Benefits	\$238,872	\$00	\$00	\$238,872	Bonus Payments	\$12,256	\$00	\$00	\$12,256	Discretionary Allowance	\$4,000	\$00	\$00	\$4,000	Housing Allowance	\$10,800	\$00	\$00	\$10,800	Vehicle Allowance	\$00	\$00	\$00	\$00	Other Allowances	\$00	\$00	\$00	\$00	Salary, Benefits & Other Payments	\$262,928	\$00	\$00	\$262,928	Travel (Schedule A)	\$250	\$00	\$00	\$250	Business Meals and Hospitality (Schedule B)	\$2,830	\$161	\$00	\$2,991	Other Expenses (Schedule C)	\$817	\$200	\$00	\$1,017	President's Office:					Salary and Benefits	\$64,327	\$00	\$00	\$64,327	Travel	\$00	\$00	\$00	\$00	Business Meals and Hospitality	\$00	\$00	\$00	\$00	Other Expenses	\$20,973	\$00	\$00	\$20,973	Total Expenses	\$352,125	\$361	\$00	\$352,486
	Institutional	Foundation	External	Total																																																																																										
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	<p><b>Vehicle</b> – The President receives the use of a vehicle. The purchase cost of the vehicle in fiscal year 2019 was \$28,380.04. Vehicle maintenance and operating costs, totaling \$234.40 for the period and are reflected in <i>Other Expenses (Schedule C)</i> above. The College reported the personal use value of the vehicle as taxable income for the President.</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, the supplemental schedules provide relevant details.</p>		
<b>Observations</b>	The President’s expense, as reflected in the Analysis section, reflects Cleveland State Community College President’s expenses after minor corrections identified during the review.		
<b>Questioned Costs</b>	None	<b>Recoveries</b>	N/A
<b>Conclusion</b>	<p>The engagement achieved the objectives of the audit of the expenses of the Office of the President for Cleveland State Community College for the fiscal year July 1, 2019 through June 30, 2020. 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>	The sole intent of this report is the internal use of the Tennessee Board of Regents and Cleveland State Community College. The report has no other authorized purpose. Although the report is a matter of public record, Columbia State Community College, Office of Internal Audit must approve distribution of the report to external parties. The external party is required to handle the report in accordance with institutional policies.		

**Cleveland State Community College  
Summary of the President's Expense  
For the Period July 1, 2019 to June 30, 2020**

President:	Supplemental Schedule	President's Budgetary Accounts		Total
		Institutional	Foundation	
<b>Salary and Benefits</b>		\$ 235,872	\$ -	\$ 235,872
<b>Bonus Payments</b>		12,256	-	12,256.00
<b>Discretionary Allowance</b>		4,000	-	3,999.96
<b>Housing Allowance</b>		10,800	-	10,800.00
<b>Vehicle Allowance</b>		-	-	-
<b>Other Allowances</b>		-	-	-
<b>Salary, Benefits &amp; Other Payments</b>		<u>262,928</u>	<u>-</u>	<u>262,927.68</u>
<b>Travel</b>	<u>A</u>	250	-	250
<b>Business Meals and Hospitality</b>	<u>B</u>	2,830	161	2,991
<b>Other Expenses</b>	<u>C</u>	817	200	1,017
<b>Total Expenses for the President</b>		<u>266,825</u>	<u>361</u>	<u>267,186</u>
<b>President's Office:</b>				
<b>Salary and Benefits (1 FTE)</b>		64,327	-	64,327
<b>Travel</b>		-	-	-
<b>Business Meals and Hospitality</b>		-	-	-
<b>Other Expenses</b>		20,973	-	20,973
		<u>85,300</u>	<u>-</u>	<u>85,300</u>
<b>Total Expenses</b>		<u>\$ 352,125</u>	<u>\$ 361</u>	<u>\$ 352,486</u>

**Additional Disclosures:**

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

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2019 on September 14, 2018 was \$28,380.04. Costs to maintain the vehicle are paid by the college and totaled \$234.40 (Organization Code 331013) for the period.

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



**Cleveland State Community College**  
**Schedule A - Travel Expenses for the President**  
**For the Period July 1, 2019 to June 30, 2020**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Total	Organization & Account Code				
									Institutional	Foundation						
3/28/20	3/30/20	10/15/19	National Harbor, MD	Amer.Assoc. of Community Colleges-- Annual Convention				\$ 1,125	\$	1,125	\$ 1,125	100001/73200				
		8/24/20	National Harbor, MD	Amer.Assoc. of Community Colleges-- Annual Convention Refund less a \$250 cancellation fee				\$ (875)	\$	(875)	\$ (875)	100001/73200				
<b>Total Travel Expenses for the President</b>					<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ 250</b>	<b>\$</b>	<b>250</b>	<b>\$</b>	<b>-</b>	<b>\$ 250</b>

**Cleveland State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2019 to June 30, 2020**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation				
7/18/19	7/17/19	Wal-Mart	President's Cabinet Retreat	\$ 7		\$ 7			100001/74495
7/18/19	7/17/19	Wal-Mart	President's Cabinet Retreat	\$ 62		\$ 62			100001/74495
7/18/19	7/21/19	Ocoee Dam Deli	President's Cabinet Retreat	\$ 145		\$ 145			100001/74495
				\$ 214	\$ -	\$ 214	13	\$ 16.44	
7/25/19	8/2/19	Tasteful Gatherings	Town Hall mtg for employees	\$ 48		\$ 48			100001/74495
8/15/19	8/20/19	Tasteful Gatherings	Town Hall mtg for employees	\$ 33		\$ 33			100001/74495
				\$ 81	\$ -	\$ 81	40	\$ 2.03	
8/9/19	8/13/19	Tasteful Gatherings	refreshments for check presentation from Denso Corporation	\$ 24		\$ 24	15	\$ 1.60	100001/74495
8/19/19	8/18/19	Wal-Mart	Academic Year employee kick-off tea bar	\$ 14		\$ 14			100001/74495
8/19/19	8/20/19	Tasteful Gatherings	Academic Year employee kick-off breakfast	\$ 847		\$ 847			100001/74495
				\$ 861	\$ -	\$ 861	200	\$ 4.31	
9/18/19	9/24/19	Dr. Wm. Seymour	reimb for lunch at Aubrey's with a donor & Exec Dir of Advancement	\$ 42		\$ 42	3	\$ 14.07	100001/74495
9/20/19	9/17/19	Wal-Mart	Service awards ice cream bar	\$ 77		\$ 77	50	\$ 1.54	100001/74495
9/25/19	10/1/19	Tasteful Gatherings	Town Hall mtg for employees	\$ 38		\$ 38	40	\$ 0.96	100001/74495
10/17/19	10/25/19	Tasteful Gatherings	CSCC Advisory Council breakfast	\$ 45		\$ 45	25	\$ 1.80	100001/74495
10/30/19	11/5/19	Casi Hodges	reimb for water purchased for Workforce Dev. Regional mtg	\$ 14		\$ 14	10	\$ 1.39	100001/74495
11/4/19	11/21/19	Dr. Wm. Seymour	reimb for dinner at Jenkins' Deli with Equity/Inclusion director & "Achieving the Dream" coaches	\$ 56		\$ 56	4	\$ 14.06	100001/74495
12/10/19	12/12/19	Tasteful Gatherings	CSCC Legislative lunch	\$ 245		\$ 245	23	\$ 10.66	100001/74495

**Cleveland State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President (Continued)**  
**For the Period July 1, 2019 to June 30, 2020**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation				
12/14/19	1/7/20	Tasteful Gatherings	Employee holiday party	\$	385	\$ 385	60	\$ 6.42	100001/74495
12/18/19	12/18/19	Dr. Wm. Seymour	reimb for farewell lunch at Las Margaritas for his Exec Asst	\$	-	\$ 161	15	\$ 10.74	N/A
1/12/20	1/24/20	Dr. Wm. Seymour	reimb for dinner at Outback with guest speaker at In-Service	\$	53	\$ 53	3	\$ 17.78	100001/74495
1/13/20	1/10/20	Wal-Mart	In-Service kick-off	\$	44	\$ 44			100001/74495
1/13/20	1/13/20	Panera Bread	In-Service kick-off	\$	64	\$ 64			100001/74495
				\$	109	\$ -	100	\$ 1.09	
1/20/20	1/20/20	Pizza Hut	In-Service	\$	45	\$ 45	20	\$ 2.27	100001/74495
1/28/20	1/28/20	Townhouse Bakery	TBR visit	\$	27	\$ 27			100001/74495
1/28/20	2/5/20	Tasteful Gatherings	TBR visit	\$	15	\$ 15			100001/74495
				\$	42	\$ -	20	\$ 2.12	
2/7/20	2/14/20	Tasteful Gatherings	President's Cabinet Retreat	\$	180	\$ 180	13	\$ 13.84	100001/74495
2/13/20	2/13/20	Panera Bread	TN Achieves Mentors breakfast	\$	29	\$ 29			100001/74495
2/13/20	2/21/20	Tasteful Gatherings	TN Achieves Mentors breakfast	\$	200	\$ 200			100001/74495
				\$	229	\$ -	25	\$ 9.18	
2/27/20	2/27/20	Honey Baked Ham	VP of Acad.Affairs search committee interviews	\$	88	\$ 88	10	\$ 8.79	100001/74495
<b>Total Business Meals and Hospitality Expenses for the President</b>				\$	<b>2,830</b>	\$ <b>161</b>			<b>\$2,991</b>

**Cleveland State Community College**  
**Schedule C - Other Expenses for the President**  
**For the Period July 1, 2019 to June 30, 2020**

Date Paid	Payee	Description	President's Budgetary Accounts		Total	Organization & Account Code
			Institutional	Foundation		
9/12/19	Kidney Foundation	"Dare to Dance" sponsorship		\$ 200	\$ 200	N/A
9/12/19	Follet Bookstore	2-\$125 gift cards for a drawing among students who early-registered in Spring 2019 for Fall semester	\$ 250		\$ 250	100004/74530
3/10/20	Don Ledford Automotive	preventative maintenance on president's vehicle	\$ 234		\$ 234	331013/74310
5/1/20	Trophies Unlimited	Awards for Emeritus & Retirees	\$ 333		\$ 333	100001/74790
<b>Total Other Operating Expenses for the President</b>			<b>\$ 817</b>	<b>\$ 200</b>	<b>\$ 684</b>	

## **Internal Audit Report**



**Columbia State Community College**

**Audit of President's Expenses**

**For the Fiscal Year July 1, 2019 – June 30, 2020**

**Review Conducted by**

**Cleveland State Community College**

**Office of Internal Audit**

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

# **Cleveland State** COMMUNITY COLLEGE

October 6, 2020

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

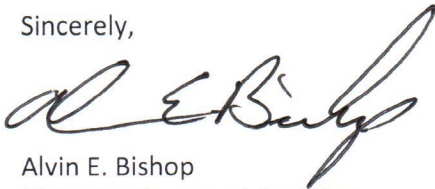
Dear Audit Committee:

Enclosed is the internal audit report of the expenses of the Office of the President for Columbia State Community College for the fiscal year July 1, 2019 to June 30, 2020, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of or for the benefit of the president regardless of the funding source.

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

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

Sincerely,



Alvin E. Bishop  
Director of Internal Auditing  
Cleveland State Community College

CC: Dr. Janet Smith, President  
Elaine Curtis, Vice President for Business  
Mike Batson, Chief Audit Executive  
Erica Smith, Director of Internal Audit

**Columbia State Community College**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2019 – June 30, 2020**

<b>President</b>	Dr. Janet Smith	<b>Internal Auditor</b>	Alvin Bishop , Cleveland 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, 2019 to June 30, 2020; 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, 2020:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: right; width: 15%;">Institutional</th> <th style="text-align: right; width: 15%;">Foundation</th> <th style="text-align: right; width: 10%;">External</th> <th style="text-align: right; width: 10%;">Total</th> </tr> </thead> <tbody> <tr> <td>President:</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>    Salary and Benefits</td> <td style="text-align: right;">\$245,753</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$245,753</td> </tr> <tr> <td>    Bonus Payments</td> <td style="text-align: right;">\$10,888</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$10,888</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;">\$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;">\$696</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">696</td> </tr> <tr> <td>    Salary, Benefits &amp; Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$272,136</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;">\$272,136</td> </tr> <tr> <td>    Travel (Schedule A)</td> <td style="text-align: right;">\$2,922</td> <td style="text-align: right;">\$575.00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$3,497</td> </tr> <tr> <td>    Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$7,158</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$7,158</td> </tr> <tr> <td>    Other Expenses (Schedule C)</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$14,281</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$14,281</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;">\$101,676</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$101,676</td> </tr> <tr> <td>    Travel</td> <td style="text-align: right;">\$1,593</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$1,593</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;">\$35,677</td> <td style="text-align: right;">\$2,533</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$38,210</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$421,162</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$17,389</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;">\$438,551</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 \$10,888.</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> <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	\$245,753	\$00	\$00	\$245,753	Bonus Payments	\$10,888	\$00	\$00	\$10,888	Discretionary Allowance	\$4,000	\$00	\$00	\$4,000	Housing Allowance	\$10,800	\$00	\$00	\$10,800	Vehicle Allowance	\$00	\$00	\$00	\$00	Other Allowances	\$696	\$00	\$00	696	Salary, Benefits & Other Payments	\$272,136	\$00	\$00	\$272,136	Travel (Schedule A)	\$2,922	\$575.00	\$00	\$3,497	Business Meals and Hospitality (Schedule B)	\$7,158	\$00	\$00	\$7,158	Other Expenses (Schedule C)	\$00	\$14,281	\$00	\$14,281	President's Office:					Salary and Benefits	\$101,676	\$00	\$00	\$101,676	Travel	\$1,593	\$00	\$00	\$1,593	Business Meals and Hospitality	\$00	\$00	\$00	\$00	Other Expenses	\$35,677	\$2,533	\$00	\$38,210	Total Expenses	\$421,162	\$17,389	\$00	\$438,551
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	<p><b>Other Allowances</b> – The College provided a cell phone for the President. The vendor is paid directly by the College, and costs totaled \$695.63 for fiscal year 2020</p> <p><b>Vehicle</b> – The President was provided the use of a vehicle. The purchase cost of the vehicle in fiscal year 2015 was \$39,974.40. Vehicle maintenance and operating costs were recorded in operation and maintenance funds and were not allocated to the Presidents accounts; these expenses were excluded from the scope of this review.</p> <p><b>President Emeritus</b> – The President Emeritus were not allocated to the President’s accounts and were excluded from the Scope of this review.</p>		
<b>Observations</b>	The report contain no Observations.		
<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 Columbia State Community College for the fiscal year July 1, 2019 through June 30, 2020 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 the Columbia State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit Columbia State Community College, Office of Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public record.</i>		



**Columbia State Community College  
Summary of the President's Expenses - Audited  
For the Period July 1, 2019 to June 30, 2020**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 245,753	\$ -	\$ -	\$ -	\$ -	\$ 245,753
Bonus Payments		10,888	-	-	-	-	10,888
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		696	-	-	-	-	696
<b>Salary, Benefits &amp; Other Payments</b>		<u>272,136</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>272,136</u>
Travel	Exhibit B	2,922	575	-	-	-	3,497
Business Meals and Hospitality	Exhibit C	7,158	-	-	-	-	7,158
Other Expenses	Exhibit D	-	-	-	14,281	-	14,281
<b>Total Expenses for the President</b>		<u>282,217</u>	<u>575</u>	<u>-</u>	<u>14,281</u>	<u>-</u>	<u>297,072</u>
<b>President's Office:</b>							
Salary and Benefits (2 FTE)		101,676	-	-	-	-	101,676
Travel		1,593	-	-	-	-	1,593
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		35,677	2,533	-	-	-	38,210
		<u>138,946</u>	<u>2,533</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>141,479</u>
<b>Total Expenses</b>		<u><b>\$ 421,162</b></u>	<u><b>\$ 3,108</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 14,281</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 438,551</b></u>

**Additional Disclosures:**

**Bonus Payments** – The President was authorized for and received a bonus payment during the period of \$10,888.00.

**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 from operations and maintenance funds.

**Other Allowances** - The President is provided a cell phone by the College. The vendor is paid directly by the College, and cost totaled \$695.63 for fiscal year 2020.

Columbia State Community College  
Schedule A - Travel Expenses for the President - Audited  
For the Period July 1, 2019 to June 30, 2020

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			
7/24/19	7/24/19	7/24/19	Franklin, TN	Williamson County Chamber	\$ -	\$ -	\$ -	\$ 55	\$ 55	\$ -	\$ -	\$ -	\$ -	\$ 55	100001-73100
8/2/19	8/2/19	7/22/19	Columbia, TN	Maury County Chamber event	-	-	-	15	15	-	-	-	-	15	100001-73100
9/13/19	9/16/19	9/23/19	Nashville, TN	COMBASE 2019 Conference	114	879	44	-	1,037	-	-	-	-	1,037	100001-73100
9/17/19	9/17/19	9/18/19	Franklin, TN	Williamson County Chamber	-	-	-	85	85	-	-	-	-	85	100001-73100
9/26/19	9/26/19	9/9/19	Spring Hill, TN	Spring Hill Chamber of Comm	-	-	-	20	20	-	-	-	-	20	100001-73100
10/5/19	10/5/19	9/5/19	Franklin, TN	Heritage Foundation	-	-	-	450	-	450	-	-	-	450	1003-74810
11/7/19	11/7/19	11/18/19	Nashville, TN	THEC Board Meeting	10	-	-	-	10	-	-	-	-	10	100001-73100
11/9/19	11/9/19	9/6/19	Spring Hill, TN	2019 Mayor's Ball	-	-	-	125	-	125	-	-	-	125	1003-73100
11/19/19	11/19/19	11/4/19	Franklin, TN	Williamson Inc - Annual	-	-	-	75	75	-	-	-	-	75	100001-73100
12/10/19	12/10/19	11/18/19	Spring Hill, TN	Breakfast with Mayor	-	-	-	20	20	-	-	-	-	20	100001-73100
1/30/20	1/30/20	1/13/20	Columbia, TN	Maury County Chamber	-	-	-	75	75	-	-	-	-	75	100001-73100
1/14/20	1/14/20	1/21/20	Nashville, TN	Legislative Reception	42	-	-	-	42	-	-	-	-	42	100001-73100
2/4/20	2/4/20	2/17/20	Nashville, TN	Legislators Day on the Hill	32	-	-	85	117	-	-	-	-	117	100001-73100
2/14/20	2/14/20	1/23/20	Columbia, TN	Maury County Chamber event	-	-	-	20	20	-	-	-	-	20	100001-73100
2/27/20	2/27/20	2/10/20	Columbia, TN	Maury County Chamber event	-	-	-	20	20	-	-	-	-	20	100001-73100
2/28/20	2/29/20	3/24/20	Denver, CO	COMBASE Winter Boarding Meeting	1,038	207	86	-	1,331	-	-	-	-	1,331	100001-73200
<b>Total Travel Expenses for the President</b>					<b>\$ 1,236</b>	<b>\$ 1,086</b>	<b>\$ 130</b>	<b>\$ 1,045</b>	<b>\$ 2,922</b>	<b>\$ 575</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,497</b>	

Columbia State Community College  
Schedule B - Business Meals & Hospitality Expenses for the President - Audited  
For the Period July 1, 2019 to June 30, 2020

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/8/19	7/3/19	Jersey Mike's Subs	Leadership team - departmental briefings	\$ 68	\$ -	\$ -	\$ -	\$ -	\$ 68	7	\$ 9.76	100004-74501
7/11/19	7/10/19	Chick-Fil-A	Leadership team - departmental briefings	53	-	-	-	-	53	7	\$ 7.59	100004-74501
7/29/19	7/31/19	Janet F. Smith	Cabinet meeting	38	-	-	-	-	38	8	\$ 4.75	100004-74501
7/30/19	7/24/19	Joseph Gregory Bell	Leadership team - departmental briefings	53	-	-	-	-	53	8	\$ 6.67	100004-74501
8/22/19	8/19/19	Joseph Gregory Bell	Constituency Council meeting	46	-	-	-	-	46	7	\$ 6.54	100004-74501
9/14/19	9/11/19	MoonPie General Store	COMBASE grad bags	41	-	-	-	-	41			100004-74501
9/14/19	9/12/19	INT IN Standard Candy	COMBASE grad bags	172	-	-	-	-	172			100004-74501
				<u>213</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>213</u>	100	\$ 2.13	
9/22/19	10/2/19	Walmart	PLS Picnic	58	-	-	-	-	58			100004-74501
9/22/19	10/2/19	Walmart	PLS Picnic	40	-	-	-	-	40			100004-74501
				<u>99</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>99</u>	46	\$ 2.15	
10/2/19	11/6/19	Graymere Country Club	Cabinet meeting	107	-	-	-	-	107	8	\$ 13.42	100004-74501
11/1/19	10/30/19	Jersey Mike's Subs	Leadership meeting	156	-	-	-	-	156	26	\$ 6.01	100004-74501
11/8/19	12/11/19	Graymere Country Club	New employee luncheon	130	-	-	-	-	130	6	\$ 21.63	100004-74501
11/14/19	12/11/19	Graymere Country Club	ATD coaches site visit	96	-	-	-	-	96	5	\$ 19.12	100004-74501
11/22/19	12/11/19	Graymere Country Club	New employee luncheon	66	-	-	-	-	66	6	\$ 11.01	100004-74501
11/25/19	11/25/19	Domino's Pizza	Cabinet meeting	48	-	-	-	-	48	10	\$ 4.80	100004-74501
12/6/19	1/2/20	Kroger	Holiday party	8	-	-	-	-	8			100004-74500
12/6/19	1/2/20	Kroger	Holiday party	92	-	-	-	-	92			100004-74501
12/6/19	1/6/20	Buckhead Coffee & Catering	Holiday party	600	-	-	-	-	600			100004-74501
				<u>700</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>700</u>	120	\$ 5.83	
12/14/19	12/19/19	Cheryl Castner	PLS Reception	33	-	-	-	-	33			100004-74500
12/14/19	12/19/19	Cheryl Castner	PLS Reception	12	-	-	-	-	12			100004-74501
12/14/19	12/19/19	Karen Norton	PLS Reception	300	-	-	-	-	300			100004-74501
				<u>345</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>345</u>	25	\$ 13.80	
1/31/20	1/29/20	Dustin Whinnery	Legislative breakfast	196	-	-	-	-	196			fund 820021-25400
1/31/20	1/30/20	Walmart	Legislative breakfast	63	-	-	-	-	63			fund 820021-25400
1/31/20	1/29/20	Dannie Seagraves	Legislative breakfast	2,963	-	-	-	-	2,963			fund 820021-25400
1/31/20	2/3/20	Jolina St Pierre	Legislative breakfast	18	-	-	-	-	18			fund 820021-25400
1/31/20	2/3/20	Dustin Whinnery	Legislative breakfast	88	-	-	-	-	88			fund 820021-25400
1/31/20	3/2/20	Dustin Whinnery	Legislative breakfast	88	-	-	-	-	88			fund 820021-25400
		Best Cleaners of Columbia LLC	Legislative breakfast	580	-	-	-	-	580			funds 820021-25400 & 820048-25400
				<u>3,996</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,996</u>	135	\$ 29.60	
12/16/19	2/10/20	Pat's Café Inc	Leadership meeting	480	-	-	-	-	480	25	\$ 19.20	
2/7/20	2/12/20	Buckhead Coffee & Catering	Leadership meeting	400	-	-	-	-	400	26	\$ 15.38	
2/21/20	3/9/20	Graymere Country Club	New employee luncheon	63	-	-	-	-	63	4	\$ 15.75	
<b>Total Business Meals and Hospitality Expenses for the President</b>				<u>\$ 7,158</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,158</u>			

**Columbia State Community College**  
**Schedule C - Other Expenses for the President - Audited**  
**For the Period July 1, 2019 to June 30, 2020**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/29/19	iPatioUmbrella.com	9 foot fiberglass rib collar tilt patio umbrellas (1st payment)	\$ -	\$ -	\$ -	\$ 2,721	\$ -	\$ 2,721	7007-74500
9/6/19	Forms and Surfaces, Inc.	table (outside use) (1st payment)	-	-	-	1,786	-	1,786	7007-74500
11/5/19	Upbeat	5 Airi Stix 6' contour benches (outside use)	-	-	-	7,674	-	7,674	7007-74500
12/2/19	Forms and Surfaces, Inc.	table (outside use) (2nd payment)	-	-	-	1,786	-	1,786	7007-74500
6/30/20	RKMG Investments, LLC (formerly iPatioUmbrella.com)	9 foot fiberglass rib collar tilt patio umbrellas (2nd payment)	-	-	-	314	-	314	
			-	-	-	-	-	-	
			-	-	-	-	-	-	
			-	-	-	-	-	-	
			-	-	-	-	-	-	
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			-	-	-	-	-	-	
			-	-	-	-	-	-	
<b>Total Other Operating Expenses for the President</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,281</b>	<b>\$ -</b>	<b>\$ 14,281</b>	

**Dyersburg State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 233,717	\$ -	\$ -	\$ -	\$ -	\$ 233,717
Bonus Payments		5,153	-	-	-	-	5,153
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		-	-	-	-	-	-
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		-	-	-	-	-	-
<b>Salary, Benefits &amp; Other Payments</b>		<u>242,870</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>242,870</u>
Travel	A	1,379	-	628	-	-	2,007
Business Meals and Hospitality	B	8,118	-	2,784	-	1,000	11,902
Other Expenses	C	14,933	-	10,540	-	-	25,473
<b>Total Expenses for the President</b>		<u>267,300</u>	<u>-</u>	<u>13,952</u>	<u>-</u>	<u>1,000</u>	<u>282,252</u>
<b>President's Office:</b>							
Salary and Benefits (1 FTE)		88,893	-	-	-	-	88,893
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		1,997	-	-	-	-	1,997
		<u>90,890</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,890</u>
<b>Total Expenses</b>		<u>\$ 358,190</u>	<u>\$ -</u>	<u>\$ 13,952</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 373,142</u>

**Additional Disclosures:**

**Bonus Payments-** During the period, the President received a discretionary/incentive bonus payment of \$5,153.

**Discretionary Allowance** – The President was provided a discretionary spending allowance and 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.

**DSCC incurred \$7,933.48 for the 50th Anniversary Celebration** that was charged to the President's budgetary organization 100150. There was \$17,747.90 received in private donations for this celebration that were charged to organization 730085 along with \$17,747.90 in related expenses and reported on Schedule C.

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

**Dyersburg State Community College**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code	
									Institutional	Foundation	Institutional	Foundation				
9/18/19	9/20/19	9/26/19	Greenville, TN	TBR Board Meeting		168	41		209				-	-	209	100100-73100
12/5/19	12/10/19	12/19/19	Atlanta, GA & Houston, TX	AdvancED Latin American conference, HERDI conference & SACSCOC annual conference	596	-	229	55	880				-	-	880	100100-73200
12/5/19	12/10/19	12/19/19	Atlanta, GA & Houston, TX	AdvancED Latin American conference, HERDI conference & SACSCOC annual conference		628					628				628	200200-73200
12/3/19	12/3/19	12/3/19	Blytheville, AR	Dyer County Leadership - use of DSCC bus	42				42				-	-	42	100120-73500
10/14/19	10/14/19	10/14/19	Dyersburg, TN	Dyer County Leadership - use of DSCC bus	42				42				-	-	42	100120-73500
3/27/20	3/30/20	2/6/20	National Harbor, MD	AACC annual conference				1,125	1,125				-	-	1,125	100100-73200
3/27/20	3/30/20	2/6/20	National Harbor, MD	AACC annual conference				(1,125)	(1,125)				-	-	(1,125)	100100-73200
2/4/20	2/5/20	2/5/20	Nashville, TN	Dyer County Leadership - use of DSCC bus	193				193				-	-	193	100120-73500
3/3/20	3/3/20	3/3/20	Dyer County Schools	Dyer County Leadership - use of DSCC bus	13				13				-	-	13	100120-73500
<b>Total Travel Expenses for the President</b>					<b>\$ 885</b>	<b>\$ 796</b>	<b>\$ 270</b>	<b>\$ 55</b>	<b>\$ 1,379</b>	<b>\$ -</b>	<b>\$ 628</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,007</b>		

**Dyersburg State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Sources	Total	Attendees	\$/Person	Account Code
				Institutional	Foundation	Institutional	Foundation					
7/12/19	7/12/19	Kroger	Retirement reception for Interim VP of the College	40	-	-	-	-	40	35	\$ 1.14	100120.74509
7/31/19	7/26/19	Kroger	Water for Admin Council	9	-	-	-	-	9	30	\$ 0.30	100100.74509
7/30/19	7/29/19	Kroger	President's Staff Retreat	39	-	-	-	-	39	10	\$ 3.87	100120.74509
7/30/19	8/6/19	Felecia Michelle Smith	Catering for President's Staff Retreat	120	-	-	-	-	120	10	\$ 12.00	100120.74509
9/26/19	9/19/19	Covington-Tipton Co Chamber of Commerce	Farm to Table Event	40	-	-	-	-	40	1	\$ 40.00	100100.74509
8/26/19	8/12/19	Dyersburg/Dyer Co Chamber of Commerce	2019 Membership luncheon	31	-	-	-	-	31	1	\$ 31.25	100100.74509
8/22/19	8/12/19	Crockett Co Chamber of Commerce	2019 Membership luncheon	20	-	-	-	-	20	1	\$ 20.00	100100.74509
9/5/19	9/5/19	Wendy's Restaurant	Faculty Assembly Executive Committee Meeting	65	-	-	-	-	65	9	\$ 7.19	100120.74509
9/10/19	9/10/19	Wendy's Restaurant	Nursing renovation meeting	58	-	-	-	-	58	7	\$ 8.22	100120.74509
8/1/19	8/8/19	French's Catering	Assoc of College & University Educators (ACUE) mini course	-	-	600	-	-	600	60	\$ 10.00	400200.74509
8/22/19	8/22/19	Wendy's Restaurant	Coordinator Training with TBR Legal	-	-	324	-	-	324	45	\$ 7.19	200160.74509
9/27/19	10/1/19	The Willow Tree	50th Anniversary Celebration	255	-	-	-	-	255	375	\$ 0.68	100150.74509
9/27/19	10/1/19	Sandra Fuzzell Edmundson (Another Thyme)	50th Anniversary Celebration	4,250	-	-	-	1,000	5,250	375	\$ 14.00	100150.74509, External source covered by donations
10/2/19	10/2/19	Wendy's Restaurant	Faculty Assembly Executive Committee Meeting	50	-	-	-	-	50	7	\$ 7.19	100120-74509
10/1/19	10/3/19	Boys & Girls Club of the Hatchie River Region	Steak & burger dinner	60	-	-	-	-	60	1	\$ 60.00	100100-74509
10/7/19	10/7/19	Wendy's Restaurant	SEM Team Meeting	50	-	-	-	-	50	7	\$ 7.19	100120-74509
10/30/19	10/30/19	Wendy's Restaurant	Faculty Assembly Executive Committee Meeting	79	-	-	-	-	79	11	\$ 7.19	100120-74509
10/30/19	10/30/19	DSCC	Staff purchased 3 salads for Faculty Assembly EC meeting	(22)	-	-	-	-	(22)	3	\$ (7.19)	100120-74509
11/1/19	11/6/19	Dr. Karen Bowyer	ATD meeting refreshments	23	-	-	-	-	23	20	\$ 1.14	100100-74509
11/5/19	11/6/19	Greater Gibson Co Area Chamber of Commerce	2019 Annual Chamber Banquet	28	-	-	-	-	28	1	\$ 27.50	100100-74509
11/21/19	11/21/19	Wendy's Restaurant	Planning meeting for Women of Distinction luncheon	72	-	-	-	-	72	10	\$ 7.19	100130-74509
12/2/19	12/3/19	MidSouth BBQ	Work-Based Learning Summit	117	-	-	-	-	117	13	\$ 9.00	100100-74509
12/2/19	1/17/20	TBR	TBR Reimb. SkillsUSA Midsouth BBQ	(117)	-	-	-	-	(117)	13	\$ (9.00)	100100-74509
12/16/19	12/16/19	Wal-Mart	Meeting at JNC with the center Dean	45	-	-	-	-	45	22	\$ 2.04	100100-74509
12/17/19	12/17/19	Wendy's Restaurant	Meeting at JNC for promotion/tenure lunch meeting	43	-	-	-	-	43	6	\$ 7.19	100100-74509
12/15/19	12/19/19	Another Thyme	Catering for Dr. Bowyer's Christmas Open House for faculty, staff and community leaders and donors.	1,000	-	-	-	-	1,000	100	\$ 10.00	100100-74509
12/19/19	12/19/19	Wendy's Restaurant	Promotion/Tenure lunch meeting	43	-	-	-	-	43	6	\$ 7.19	100100-74509
10/11/19	10/11/19	ShoGun's Restaurant	Fall conference meal for employee with dietary restriction	-	-	-	4	-	4	1	\$ 4.25	730160-74509

**Dyersburg State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Sources	Total	Attendees	\$/Person	Account Code
				Institutional	Foundation	Institutional	Foundation					
7/12/19	7/12/19	Kroger	Retirement reception for Interim VP of the College	40	-	-	-	-	40	35	\$ 1.14	100120.74509
10/11/19	10/11/19	French's Catering	Fall conference meal for faculty and staff			1,700			1,700	200	\$ 8.50	730160-74509
11/4/19	11/4/19	Wendy's Restaurant	Achieve the Dream meeting- core team and coaches			144			144	20	\$ 7.19	400200-74509
10/31/19	10/31/19	Kroger	Achieve the Dream meeting- core team and coaches			12			12	20	\$ 0.60	400200-74509
2/8/20	2/4/20	Dyersburg Dyer Co Chamber of Commerce	2020 annual awards banquet	500					500	8	\$ 62.50	100100-74509
2/8/20	2/10/20	Chamber Dinner Will H Bunch ck	2020 annual awards banquet	(50)				-	(50)	-1	\$ 50.00	100100-74509
3/9/20	3/9/20	Wendy's Restaurant	Moon Shot Lunch Meeting	58				-	58	8	\$ 7.19	100100-74509
3/9/20	3/9/20	Wendy's Restaurant	Moon Shot Lunch Meeting	57				-	57	8	\$ 7.10	100100-74509
3/9/20	3/9/20	Wendy's Restaurant	Moon Shot Lunch Meeting	(63)				-	(63)	8	\$ (7.89)	100100-74509
1/9/20	1/14/20	Smith, Felecia Michelle.	Lunch meeting to discuss student housing	192				-	192	16	\$ 12.00	100120.74509
2/5/20	2/5/20	Wendy's Restaurant	Salads Faculty Assembly Exec Committee	43				-	43	6	\$ 7.19	100120.74509
3/10/20	3/10/20	Wendy's Restaurant	Lunch meeting with Dr. Patterson to discuss Compliance Assist	14				-	14	2	\$ 7.19	100120.74509
3/18/20	3/18/20	Wendy's Restaurant	Salads-President's staff meet to discuss plans due to Coronavirus	36				-	36	5	\$ 7.19	100120.74509
1/17/20	1/28/20	Smith, Felecia Michelle.	Martin Luther King luncheon	1,000				-	1,000	100	\$ 10.00	100130.74509
1/17/20	1/8/20	MLK Tickets	Martin Luther King luncheon ticket(s)	(870)				-	(870)	87	\$ (10.00)	100130.74509
1/29/20	1/27/20	Food Rite	GC Leadership meeting	52					52	15	\$ 3.46	100130.74509
1/30/20	1/30/20	Wendy's Restaurant	Meeting Girl Scouts Women of Distinction	65					65	9	\$ 7.19	100130.74509
2/6/20	2/3/20	Wal-Mart	tnAchieves Breakfast - Dburg	14					14	40	\$ 0.35	100130.74509
2/6/20	2/3/20	Wal-Mart	tnAchieves Breakfast - Dburg	32					32	40	\$ 0.80	100130.74509
2/10/20	2/11/20	Wal-Mart	tnAchieves Breakfast - JNC	49					49	40	\$ 1.22	100130.74509
2/12/20	2/21/20	Sandra Fuzzell Edmundson	Legislative luncheon	480					480	40	\$ 12.00	100130.74509
1/31/20	1/31/20	Naifeh's Cash Saver	Refreshments for retirement reception for Dr. Crown, Director of DSCC's EMS Program	34					34	30	\$ 1.13	100130.74509
	6/19/20	Wendy's Restaurant	Salads for Community Project meeting	65					65	9	\$ 7.19	100120.74509
	6/25/20	Wendy's Restaurant	Salads for working lunch with Dr. Reid-Bunch	14					14	2	\$ 7.19	100120.74509
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 8,118</b>	<b>\$ -</b>	<b>\$ 2,784</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b># \$ 11,902</b>			



**Dyersburg State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/15/19	Dr. Karen Bowyer	Reimburse CableOne house phone	32					32	100100-74210
8/19/19	Dr. Karen Bowyer	Reimburse CableOne house phone	32					32	100100-74210
9/10/19	Dr. Karen Bowyer	Reimburse CableOne house phone	32					32	100100-74210
7/17/19	Verizon Wireless	Bowyer cell/tablet charges	111					111	100100-74211
8/15/19	Verizon Wireless	Bowyer cell/tablet charges	154					154	100100-74211
9/17/19	Verizon Wireless	Bowyer cell/tablet charges	143					143	100100-74211
7/1/19	American Asso of Community Colleges	July 19 - Dec 19 membership dues	2,006					2,006	100100-74480
7/12/19	Southern Asso of Colleges with Asso Degrees	Annual membership dues	150					150	100100-74480
9/30/19	American Asso of Community Colleges	Jan 20 - Dec 20 membership dues (will adj for 1/2 year prepaid in next quarter)	4,129					4,129	100100-74480
10/28/19	American Asso of Community Colleges	Adjust for prepaid expense	(2,065)					(2,065)	100100-74480
7/30/19	Living Whole and Leading Well	Leadership workshop	1,350					1,350	100100-74490
7/30/19	City of Dyersburg	Rental of room at Prof Development Center for President's Staff Retreat	100					100	100100-74630
9/25/19	Dr. Karen Bowyer	fuel President car			52			52	304120-75210
8/5/19	Fuelman	fuel President car			25			25	304120-75210
8/19/19	Fuelman	fuel President car			21			21	304120-75210
8/20/19	Fuelman	fuel President car			22			22	304120-75210
8/29/19	Fuelman	fuel President car			23			23	304120-75210
9/6/19	Fuelman	fuel President car			27			27	304120-75210
9/19/19	Fuelman	fuel President car			9			9	304120-75210
7/25/19	Crockett County Chamber of Commerce	Membership dues			175			175	730160-74480
7/18/19	Obion County Chamber of Commerce	Membership dues			200			200	730160-74480
8/1/19	Milan Chamber of Commerce	Membership dues			184			184	730170-74480
7/15/19	Southern Asso of Colleges & Schools Commission on Colleges (SACCOC)	Membership dues			7,845			7,845	200200-74480
7/9/19	National Institute for Staff & Organizational Development (NISOD)	Membership dues			1,025			1,025	200160-74480
9/5/19	Dyersburg State Community College	Ballroom dancing paid for by Dr. Bowyer			200			200	900100-51603
9/12/19	Dyersburg State Community College	Reimbursement to Dr. Bowyer for ballroom dancing			(200)			(200)	900100-51603

**Dyersburg State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
8/22/19	Dr. Karen Bowyer	2019 Golf Tournament Winners			1,200			1,200	740170-74980
9/13/19	Golf Teams	2019 Golf Tournament Winners			(1,200)			(1,200)	740170-74980
8/7/19	Walmart	Paper towels for President's house			18			18	304200-74502
9/27/19	Walmart	Paper towels & trash bags for President's house			44			44	304200-74502
8/31/19	Print Shop	Printing for 50th Anniversary Celebration	56					56	100150-74110
8/31/19	Postage	Postage for 50th Anniversary Celebration	104					104	100150-74230
7/19/19	VistaPrint	Postage for 50th Anniversary Celebration	592					592	100150-74230
10/1/19	SuckerPunch Sign & Graphics	Signs for 50th Anniversary Celebration	618					618	100150-74470
9/12/19	TN Industrial Printing	Invitations for 50th Anniversary Celebration	1,704					1,704	100150-74470
8/12/19	Dyersburg Dyer Co Chamber of Commerce	Invitations for 50th Anniversary Celebration	35					35	100150-74470
10/16/19	Wallace Printing	Envelopes for 50th Anniversary Celebration	107					107	100150-74500
9/24/19	Staples Business Advantage	Photo paper for 50th Anniversary Celebration	56					56	100150-74500
9/18/19	Staples Business Advantage	Ink Cartridges for 50th Anniversary Celebration	94					94	100150-74500
9/18/20	Staples Business Advantage	Ink Cartridges for 50th Anniversary Celebration	19					19	100150-74500
9/18/20	Staples Business Advantage	Greeting Cards & Photo Paper for 50th Anniversary Celebration	44					44	100150-74500
9/24/19	Staples Business Advantage	Easels for 50th Anniversary Celebration					358	358	Covered by Donations
9/25/19	Walmart	Plates for 50th Anniversary Celebration					45	45	Covered by Donations
10/2/19	Amazon	Chairs, Chair Sashes, Table Runners for 50th Anniversary Celebration					228	228	Covered by Donations
10/2/19	Amazon	Place Card Holders for 50th Anniversary Celebration					45	45	Covered by Donations
10/7/19	Amazon	Chair Sashes for 50th Anniversary Celebration					22	22	Covered by Donations
10/23/20	Amazon	Tablecloths, Chairs, Chair Sashes for 50th Anniversary Celebration					886	886	Covered by Donations

**Dyersburg State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
10/25/19	Amazon	Return Chairs for 50th Anniversary Celebration					(277)	(277)	Covered by Donations
10/23/19	Amazon	Return Tablecloths for 50th Anniversary Celebration					(469)	(469)	Covered by Donations
10/24/19	Amazon	Return Chairs for 50th Anniversary Celebration					(104)	(104)	Covered by Donations
9/23/19	Clayton Hayes Photography	Framed Pictures for 50th Anniversary Celebration					160	160	Covered by Donations
10/15/19	Clayton Hayes Photography	Framed Pictures for 50th Anniversary Celebration					97	97	Covered by Donations
10/24/19	Clayton Hayes Photography	Framed Pictures for 50th Anniversary Celebration					74	74	Covered by Donations
10/7/19	Custom Screen Print & Embroidery	Tee Shirts for 50th Anniversary Celebration					172	172	Covered by Donations
10/7/19	Custom Screen Print & Embroidery	Tee Shirts for 50th Anniversary Celebration					692	692	Covered by Donations
9/30/19	D&S Photography	Candid Photos					300	300	Covered by Donations
9/23/19	Dollar Tree	Gold Chargers for 50th Anniversary Celebration					36	36	Covered by Donations
9/25/19	Efavormart	Gold Curtain for 50th Anniversary Celebration					65	65	Covered by Donations
9/30/19	Efavormart	Table Runners for 50th Anniversary Celebration					68	68	Covered by Donations
9/12/19	Efavormart	Gold Backdrop for 50th Anniversary Celebration					68	68	Covered by Donations
9/30/19	R. Alan Ingalls	Video Services for 50th Anniversary Celebration					540	540	Covered by Donations
9/26/19	Kate Drop	Backdrop & Frame for 50th Anniversary Celebration					239	239	Covered by Donations
10/7/19	Vows Wedding & Event Designs	Candles, Vases, Lanterns, Tables, Tablecloths, Star Pattern Draping for 50th Anniversary Celebration					9,195	9,195	Covered by Donations
9/25/19	Walmart	Iron for 50th Anniversary Celebration					38	38	Covered by Donations
10/25/19	Print Shop	Printing for 50th Anniversary Celebration					142	142	Covered by Donations
10/16/19	Wallace Printing	Envelopes for 50th Anniversary Celebration					8	8	Covered by Donations
10/31/19	Gift-in-Kind from Various Vendors	Silent Auction Items for 50th Anniversary Celebration					270	270	Covered by Donations
9/12/19	Steven Whitson	Entertainment for the 50th Anniversary Celebration					3,850	3,850	Covered by Donations

**Dyersburg State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
Various	Various	Donations to cover expenses for the 50th Anniversary Celebration					(16,748)	(16,748)	Donations
10/18/19	Dr. Karen Bowyer	Reimburse CableOne house phone	32					32	100100-74210
11/11/19	Dr. Karen Bowyer	Reimburse CableOne house phone	32					32	100100-74210
12/16/19	Dr. Karen Bowyer	Reimburse CableOne house phone	32					32	100100-74210
10/17/19	Verizon Wireless	Bowyer cell/tablet charges and new cell phone purchase	1,743					1,743	100100-74211
11/15/19	Verizon Wireless	Bowyer cell/tablet charges	162					162	100100-74211
12/4/19	DSCC	Bowyer cell/tablet charges - reimbursed DSCC for personal calls	(3)					(3)	100100-74211
12/17/19	Verizon Wireless	Bowyer cell/tablet charges	143					143	100100-74211
11/6/19	SuckerPunch Sign & Graphics	Ribbon cutting signs	120					120	100100-74470
10/30/19	Clayton Hayes Photography	Framed Antique Pictures	156					156	100100-74980
11/7/19	Wal-Mart	Guest book register	11					11	100130-74980
11/7/19	DSCC	Reimb on guest book register	(11)					(11)	100130-74980
12/17/19	Dollar Tree	Gift bags for Foundation Board members and major donors	10					10	100100-74980
12/20/19	Dr. Karen Bowyer	Fuel reimbursement			35			35	304120-75210
12/31/19	Fuelman	fuel President car			16			16	304120-75210
11/26/19	Fuelman	fuel President car			23			23	304120-75210
11/14/19	Fuelman	fuel President car			26			26	304120-75210
10/25/19	Fuelman	fuel President car			20			20	304120-75210
10/17/19	Fuelman	fuel President car			19			19	304120-75210
10/17/19	Fuelman	fuel President car			23			23	304120-75210
10/1/19	Fuelman	fuel President car			24			24	304120-75210
10/18/19	Dr. Karen Bowyer	Fuel reimbursement			24			24	304120-75210
12/13/19	DSCC	Memphis Symphony tickets					50	50	900500-57060
12/19/19	Dr. Karen Bowyer	Refund of Memphis Symphony ticket					(50)	(50)	900500-57060
1/10/20	Dr. Karen Bowyer	Reimburse CableOne house phone	32					32	100100-74210
2/13/20	Dr. Karen Bowyer	Reimburse CableOne house phone	32					32	100100-74210
3/12/20	Dr. Karen Bowyer	Reimburse CableOne house phone	32					32	100100-74210
1/15/20	Verizon Wireless 01-15-20	Bowyer cell/tablet charges and new cell phone purchase	143					143	100100-74211
2/18/20	Verizon Wireless 02-18-20	Bowyer cell/tablet charges and new cell phone purchase	142					142	100100-74211

**Dyersburg State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
3/17/20	Verizon Wireless 03-17-20	Bowyer cell/tablet charges and new cell phone purchase		142				142	100100-74211
1/9/20	Higher Education Publications Inc	2020 Higher Education Directory		75				75	100100-74480
1/7/20	M Lee Smith Publishers	TN Journal annual subscripton		409				409	100100-74480
1/29/20	Dropbox	Dropbox Professional - electronic document storage		199				199	100100-74480
2/18/20	Chronicles of Higher ED	Annual subscription		98				98	100100-74480
2/18/20	Chronicles of Philanthropy	Annual subscription		110				110	100100-74480
1/6/20	GolfBall.com	Golf balls with DSCC Logo - retirement gift for Dr. Crown		39				39	100100-74980
1/7/20	Dr. Karen Bowyer - DSCC petty cash	Reimburse Dr. Bowyer's purchase of State Gazette		1				1	100100-74980
3/3/20	Follett College Book Co -DSCC	DSCC jacket purchased by Dr. Bowyer - a retirement gift for Dr. Crown, Medical Director of DSCC's EMS program.		38				38	100100-74980
2/10/20	Wal-Mart	tnAchieves Breakfast at JNC		9				9	100130-74980
1/6/20	Fuelman	fuel President car				29		29	304120-75210
1/10/20	Fuelman	fuel President car				15		15	304120-75210
2/4/20	Fuelman	fuel President car				16		16	304120-75210
2/7/20	Fuelman	fuel President car				15		15	304120-75210
2/21/20	Fuelman	fuel President car				18		18	304120-75210
2/28/20	Fuelman	fuel President car				11		11	304120-75210
3/2/20	Fuelman	fuel President car				17		17	304120-75210
3/3/20	Fuelman	fuel President car				18		18	304120-75210
3/4/20	Fuelman	fuel President car				20		20	304120-75210
3/5/20	Fuelman	fuel President car				14		14	304120-75210
1/14/20	Walmart	Paper towels for President's house				40		40	304200-74502
1/9/20	Gibson County Chamber of Commerce	Membership dues				200		200	730170-74480
2/14/20	Humboldt Chamber of Commerce	Membership dues				225		225	730170-74480
4/22/20	Dr. Karen Bowyer	Reimburse Sparklight house phone (formerly CableOne)		43				43	100100-74210
5/12/20	Dr. Karen Bowyer	Reimburse Sparklight house phone (formerly CableOne)		43				43	100100-74210
6/15/20	Dr. Karen Bowyer	Reimburse Sparklight house phone (formerly CableOne)		43				43	100100-74210
4/15/20	Verizon Wireless 04-15-20	Bowyer cell/ipad/laptop charges		142				142	100100-74211
5/15/20	Verizon Wireless 05-15-20	Bowyer cell/ipad/laptop charges		421				421	100100-74211

**Dyersburg State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
6/17/20	Verizon Wireless Dr Bowyer	Bowyer cell/ipad/laptop charges	246					246	100100-74211
	06.17.20								
6/30/20	Verizon Wireless K. Bowyer	Bowyer laptop charges	15					15	100100-74211
	Laptop								
6/30/20	Verizon Wireless Karen Bowyer	Bowyer cell charges	23					23	100100-74211
6/30/20	Verizon Wireless K. Bowyer	Bowyer ipad charges	15					15	100100-74211
	Ipad								
6/17/20	Dyersburg Trophy	Plaques for retirees (6)	330					330	100120-74490
6/16/20	Follett College Book Co Dsc	ID holder & Jacket/Pack N Go-gifts for commencement speaker, Mr. Tony Parker	47					47	100100-74500
6/16/20	Follett College Book Co Dsc	Jacket/Pack N Go - gift for commencement speaker, Mr. Tony Parker	38					38	100100-74980
4/30/20	Fuelman	Fuel for President's car			9			9	304120-75210
5/27/20	Fuelman	Fuel for President's car			12			12	304120-75210
<b>Total Other Operating Expenses for the President</b>			<b>\$ 14,933</b>	<b>\$ -</b>	<b>\$ 10,540</b>	<b>\$ -</b>	<b>\$ -</b>	<b># \$ 25,473</b>	



Jackson State Community College  
Audit of President's Expenses  
For the Fiscal Year July 1, 2019 – June 30, 2020



Audit Conducted by  
Southwest Tennessee Community College  
Office of Internal Audit

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# SOUTHWEST

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TENNESSEE COMMUNITY COLLEGE

P.O. Box 780 • Memphis, TN 38101-0780 • (901) 333-5000 • www.southwest.tn.edu

October 13, 2020

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 Jackson State Community College for the fiscal year July 1, 2019 to June 30, 2020, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of or for the benefit of the president regardless of the funding source.

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

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

Sincerely,



Charlotte Johnson  
Director of Internal Audit  
Southwest Tennessee Community College

CC: President, Dr. George Pimentel  
Vice President for Financial and Administrative Affairs, Tim Dellinger  
Chief Audit Executive, Michael Batson  
Internal Auditor, Angie Brown  
Interim Director of Internal Audit, Chrystal Pittman

OFFICE OF INTERNAL AUDIT

Macon Cove Campus • Union Avenue Campus • Fayette Site • Gill Center • Maxine A. Smith Center • Millington Center • Whitehaven Center

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Southwest Tennessee Community College, a Tennessee Board of Regents institution, is an affirmative action/equal opportunity college.



**Jackson State Community College  
Audit of President's Expenses  
For the Fiscal Year July 1, 2019 – June 30, 2020**

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**Jackson State Community College**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2019 – June 30, 2020**

<b>President</b>	Dr. George Pimentel	<b>Internal Auditor</b>	Charlotte Johnson, Southwest Tennessee 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, 2019 to June 30, 2020; 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>	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, 2020:					
		<b>Institutional</b>	<b>Foundation</b>	<b>External</b>	<b>Total</b>	
	<b>President:</b>					
	Salary and Benefits	\$72,055	\$00	\$00	\$72,055	
	Bonus Payments	2,785	\$00	\$00	\$2,785	
	Discretionary Allowance	\$00	\$00	\$00	\$00	
	Housing Allowance	\$3,150	\$00	\$00	\$3,150	
	Vehicle Allowance	\$00	\$00	\$00	\$00	
	Other Allowances	\$1,517	\$00	\$00	\$1,517	
	Salary, Benefits & Other Payments	\$79,507	\$00	\$00	\$79,507	
	Travel (Schedule A)	\$3,120	\$00	\$00	\$3,120	
	Business Meals and Hospitality (Schedule B)	\$2,344	\$00	\$00	\$2,344	
	Other Expenses (Schedule C)	\$00	\$50	\$00	\$50	
	<b>President's Office:</b>					
	Salary and Benefits	\$88,990	\$00	\$00	\$88,990	
Travel	\$353	\$00	\$00	\$353		
Business Meals and Hospitality	\$00	\$00	\$00	\$00		
Other Expenses	\$51,106	\$00	\$00	\$51,106		
<b>Total Expenses</b>	<b>\$225,420</b>	<b>\$50</b>	<b>\$00</b>	<b>\$225,470</b>		
<b>Additional Disclosures:</b>						
<b>Bonus Payments</b> – The Board authorized a bonus plan for presidents. During the period, the President received a Metric-based bonus payment of \$2,785 as a one-time incentive payment from TBR.						

	<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. The amount of the allowance was \$1,168.</p> <p><b>Housing Allowance</b> - The President was provided a housing allowance of \$900 per month.</p> <p><b>Other Allowances</b> – The President was provided an allowances for a cell phone in the amount of \$350.</p> <p><b>External Sources</b> – This report includes the cost of items provided, paid, or reimbursed by external sources for the benefit of the President. In instances when the values of these items are not available, other relevant details are provided on the applicable supplemental schedule.</p>		
<b>Questioned Costs</b>	None	<b>Recoveries</b>	N/A
<b>Conclusion</b>	<p>The objectives of the audit of the expenses of the Office of the President for Jackson State Community College for the fiscal year July 1, 2019 through June 30, 2020 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 the Jackson State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR Office of System-wide Internal Audit and the Southwest Tennessee Community College Office of Internal Audit, and handled in accordance with institutional policies; however, this report is a matter of public record.</i></p>		

**Jackson State Community College  
Summary of the President's Expenses - Audited  
For the Period July 1, 2019 to June 30, 2020**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 72,055	\$ -	\$ -	\$ -	\$ -	\$ 72,055
Bonus Payments		2,785	-	-	-	-	2,785
Discretionary Allowance		-	-	-	-	-	-
Housing Allowance		3,150	-	-	-	-	3,150
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		1,517	-	-	-	-	1,517
<b>Salary, Benefits &amp; Other Payments</b>		<b>79,507</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>79,507</b>
Travel	A	3,120	-	-	-	-	3,120
Business Meals and Hospitality	B	2,344	-	-	-	-	2,344
Other Expenses	C	-	50	-	-	-	50
<b>Total Expenses for the President</b>		<b>84,971</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>85,021</b>
<b>President's Office:</b>							
Salary and Benefits (1 FTE)		88,990	-	-	-	-	88,990
Travel		353	-	-	-	-	353
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		51,106	-	-	-	-	51,106
		140,449	-	-	-	-	140,449
<b>Total Expenses</b>		<b>\$ 225,420</b>	<b>\$ 50</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 225,470</b>

**Additional Disclosures:**

**Vehicle** - The President was provided the use of a vehicle. Costs to maintain the vehicle are paid by the college and totaled \$137.38 in receipts (Organization Code #100010) and \$96.72 in employee hours.

**Other Allowances** - The President was provided other spending allowances of \$100/month for cell phone and \$333.33/month for administrative stipend, for 3 1/2 months.

**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.

**Interim Presidential Salary** - The Interim President, received a salary in the amount of \$48,890.84, paid under a dual service agreement. This amount is recorded above in "Other Expense."

*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 - Audited  
For the Period July 1, 2019 to June 30, 2020

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			
		7/5/19		SACSCOC Annual Meeting Registration	\$ -	\$ -	\$ -	\$ 550	\$ 550	\$ -	\$ -	\$ -	\$ -	\$ 550	100010-73200
		7/31/19		July 2019 Gas Expense	\$ 46				\$ 46					\$ 46	100010-75210
8/13/19	8/14/19	8/23/19	Hurricane Mills, Tennessee	Governor's Rural Opportunity Summit	-	106	83	-	188	-	-	-	-	188	100010-73150
		8/31/19		August 2019 Gas Expense	58				58					58	100010-75210
				Autozone Auto Supplies	67				67					67	100010-75230
9/18/19	9/20/19	9/27/19	Greenville, Tennessee	TBR Quarterly meeting	-	-	138		138	-	-	-	-	138	100010-73150
		9/31/2019		September 2019 Gas	81				81					81	100010-75210
		10/2/19		King Tire Company - Alignment	70				70					70	100010-75240
		10/31/19		October 2019 Gas Expense	68				68					68	100010-75210
12/7/19	12/10/19	12/16/19	Houston, Texas	SACSCOC Annual Meeting	877	699	278		1,853					1,853	100010-73200
<b>Total Travel Expenses for the President</b>					<b>\$ 1,267</b>	<b>\$ 805</b>	<b>\$ 498</b>	<b>\$ 550</b>	<b>\$ 3,120</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,120</b>	

Jackson State Community College  
Schedule B - Business Meals & Hospitality Expenses for the President - Audited  
For the Period July 1, 2019 to June 30, 2020

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
8/22/19	8/22/19	Sams Club	Fall Convocation	\$ 174	\$ -	\$ -	\$ -	\$ -	\$ 174	200	\$ 0.87	
9/24/19	8/22/19	Do Dahs Donuts	Fall Convocation	127	-	-	-	-	127	200	\$ 0.64	
9/24/19	8/22/19	Starbucks	Fall Convocation	197	-	-	-	-	197	200	\$ 0.99	100010-74503
				499	-	-	-	-	499		\$ 2.50	
10/9/19	10/11/19	Gourmet Your Way	Quarterly Chamber/College University President's meeting	209					209	12	\$ 17.42	100010-74503
11/18/19	11/20/19	Stewart Coffee Corner	Planning Session for Southwest Tennessee Career Rediness Network Grant	170					170	20	\$ 8.50	100010-74503
12/2/19	12/4/19	Gourmet Your Way	JSCC and State Legislator Meeting	325					325	20	\$ 16.25	100010-74503
1/16/20	1/22/20	Gourmet Your Way	Spring Convocation	1,075					1,075	200	\$ 5.38	100010-74503
1/16/20	1/14/20	Walmart	Spring Convocation	66					66	200	\$ 0.33	100010-74503
				1,141					1,141		\$ 5.71	
				-					-			
<b>Total Business Meals and Hospitality Expenses for the President</b>				\$ 2,344	\$ -	\$ -	\$ -	\$ -	\$ 2,344			



**Motlow State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 234,885	\$ -	\$ -	\$ -	\$ -	\$ 234,885
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
<b>Salary, Benefits &amp; Other Payments</b>		<u>260,245</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>260,245</u>
Travel	A	5,663	-	-	-	1,370	7,033
Business Meals and Hospitality	B	17,496	6,715	-	-	-	24,211
Other Expenses	C	2,324	-	1,395	-	-	3,719
<b>Total Expenses for the President</b>		<u>285,727</u>	<u>6,715</u>	<u>1,395</u>	<u>-</u>	<u>1,370</u>	<u>295,207</u>
<b>President's Office:</b>							
Salary and Benefits (1.10 FTE)		103,925	-	-	-	-	103,925
Travel		2,468	-	-	-	-	2,468
Business Meals and Hospitality		350	-	-	-	-	350
Other Expenses		5,144	5,316	-	-	-	10,459
		<u>111,887</u>	<u>5,316</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>117,203</u>
<b>Total Expenses</b>		<u>\$ 397,615</u>	<u>\$ 12,030</u>	<u>\$ 1,395</u>	<u>\$ -</u>	<u>\$ 1,370</u>	<u>\$ 412,410</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 - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

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			
7/28/19	7/29/19	8/7/19	Washington, DC	Business Meeting	\$ 824	\$ 189	\$ 86	\$ -	\$ 1,098	\$ -	\$ -	\$ -	\$ -	\$ 1,098	11000/73200
12/7/19		7/22/19	SACSCOC Annual Meeting	SACSCOC Annual Meeting	-	-	-	860	\$ 860	-	-	-	-	860	11002/74835
9/19/19	9/20/19	9/19/19	Greenville, TN	TBR Meeting	-	84	-	-	\$ 84	-	-	-	-	84	11000/73100
10/7/19	10/7/19	12/18/19	Nashville TN	TNECD	-	-	-	42	\$ 42	-	-	-	-	42	11000/73100
10/18/19	10/20/19	10/10/19	Reno, NV	NADO Conference	1,197	363	-	72	\$ 1,632	-	-	-	-	1,632	11000/73200
11/18/19	11/21/19	12/18/19	Orlando, FL	OLC	355	753	-	127	\$ 1,235	-	-	-	-	1,235	11000/73200
12/5/19	12/5/19	12/18/2019	Orlando, FL	ITSET	498				\$ 498	-	-	-	-	498	11000/73200
		&													
1/22/20	1/24/20	02/05/2020 2/5/20	Fernandina, FL	*AACC Workforce Dev Institute 2020	930	491	90	72	\$ 213				1,370	1,583	11000/73200
					-	-	-	-	-	-	-	-	-	-	
<b>Total Travel Expenses for the President</b>					<b>\$ 3,805</b>	<b>\$ 1,880</b>	<b>\$ 176</b>	<b>\$ 1,173</b>	<b>\$ 5,663</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,370</b>	<b>\$ 7,033</b>	

\*Funded by Community Colleges of Appalachia

**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation					
7/16/19	7/16/19	Publix	Hospitality Items for the President's Office	\$ 213	\$ -		213	unknown		11000/74590
12/4/19	12/4/19	Publix	Hospitality Items for the President's Office	\$ 4			4	unknown		11000/74590
8/8/19	8/8/19	Publix	Items for breakfast mtg with Service Area, CTE Directors, Skills USA and TBR Presidents	12	-					11000/74590
8/8/19	8/8/19	Publix	Items for breakfast mtg with Service Area, CTE Directors, Skills USA and TBR Presidents	<u>77</u>	-					11000/74590
			<b>Subtotal - Breakfast Meeting to Discuss CTE Initiatives</b>				89	21	\$ 4.23	
8/22/19	9/4/19	Barrel House BBQ	Lunch for Fall Convocation	4,319	-					11000/74490
8/22/19	9/11/19	Pebble Creek Catering	Breakfast for Fall Convocation	1,366	-					11000/74490
8/22/19	9/4/19	Stager, Inc.	Screen Rental for Fall Convocation	725						11000/74490
8/22/19	9/4/19	Tulahoma House of Flowers	Plant Rental for Fall Convocation	182						11000/74490
8/22/19	9/30/19	Courtesy Cleaners	Cleaning of linen used for Fall Convocation	357						11002/74490
8/22/19	8/19/19	Michaels	Items for Fall Convocation	30						11002/74590
8/22/19	8/19/19	Hobby Lobby	Items for Fall Convocation	36						11002/74590
8/22/19	8/1/19	Amazon	Items for Fall Convocation	147						11002/74590
8/22/19	8/21/19	Kroger	Flowers for Centerpieces for Fall Convocation	144						11002/74590
8/22/19	8/21/19	Publix	Plates, Disposable gloves, tape for Fall Convocation	75						11002/74590
8/22/19	8/21/19	Kroger	Items for Fall Convocation	<u>40</u>						11002/74590
			<b>Subtotal - Fall Convocation</b>				7,420	350	\$ 21.20	
8/22/19	8/20/19	Publix	Breakfast for President and Special Guest before Fall Convocation	41						11002/74590
8/22/19	8/20/19	Fuel So Good	Breakfast for President and Special Guest before Fall Convocation	135						11002/74590
8/22/19	8/21/19	Kroger	Centerpiece for Breakfast for President and Special Guest before Fall Convocation	<u>70</u>						11002/74590

**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation					
			<b>Subtotal - President Special Guest Breakfast prior to Fall Convocation</b>				246	20	\$ 12.31	
				-	-		-			
9/16/19	9/18/19	Dr. Michael Torrence	Lunch with Representative, Executive Assistant and Dr. Torrence to discuss GIVE Grant	60	-		60	3	\$ 20.12	11002/74590
8/9/19	8/14/19	Brenda Cannon	Gift for Regent Visit	-	43		43	1	\$ 43.00	10000/74490
10/23/19	10/28/19	Canteen LC Vending	Catering for Foundation Executive Board Meeting		133		133	12	\$ 11.08	10000/74490
7/23/19	10/30/19	Lane Yoder	Lunch with President, Chief of Staff, and Foundation Trustee		66		66	4	\$ 16.48	10000/74590
10/7/19	11/6/19	Shelley Smith	Gifts for TNECD VIP Business Prospects		180		180	4	\$ 45.01	10000/74590
10/7/19	11/27/19	Motlow State Community College	Reimburse college for gifts for TNECD VIP Business Prospects		577		577	4	\$ 144.19	10000/74590
12/13/19	12/11/19	Julie Uehlein	Catering for 2019 Holiday Reception		1,988					10000/74490
12/13/19	12/18/19	Laura Brown	Misc. Supplies for 2019 Holiday Reception		199					10000/74490
12/13/19	12/11/2019	Phyllis Daniel	Misc. Supplies for 2019 Holiday Reception		12					10001/74490
12/13/19	1/15/20	Courtesy Cleaners	Misc. Supplies for 2019 Holiday Reception		27					10000/74490
12/13/19	1/13/20	Bakery on Lincoln	Misc. Supplies for 2019 Holiday Reception		200					10000/74490
12/13/19	1/13/20	Motlow State Community College	Misc. Supplies for 2019 Holiday Reception on Walmart Card		<u>22</u>					10001/74590
			<b>Subtotal - Holiday Reception</b>				2,448	150	\$ 16.32	
12/11/19	12/4/19	Chef Anthony's Catering	Catering for Smyrna Holiday Meal		280		280	4	\$ 70.00	10001/74590
12/10/19	12/18/19	Canteen LC Vending	Catering for Moore County Campus Christmas Pot Luck Luncheon		995		995	100	\$ 9.95	10001/74590
12/10/19	12/18/19	Patty Moore	Items purchased for Moore County Christmas Luncheon		20		20	100	\$ 0.20	10001/74590

**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation					
12/10/19	11/27/19	Christy Glenn	Items purchased for Moore County Christmas Luncheon		77		77	100	\$ 0.77	10001/74590
12/12/19	12/18/19	Marvin's Family Restaurant	Catering for Fayetteville Holiday Meal		155		155	25	\$ 6.20	10001/74590
10/8/19	10/8/19	Brenda Cannon	Eight dinner meals for EcED	200			200	8	\$ 25.00	11000/74590
10/18/19	10/18/19	Fuel So Good	Catering for ATD Coaching Visit	140						11000/74590
10/21/19	10/21/19	One22West	Catering for ATD Coaching Visit	<u>543</u>						11000/74590
			<b>Subtotal - ATD Coaching Visit</b>				683	25	\$ 27.33	
10/31/19	10/31/19	Emil's	Catering for Business Meeting with UTSI Representatives	119			119	6	\$ 19.79	11000/74590
11/8/19	12/18/19	Pebble Creek Catering	Veterans Day Luncheon	195			195	11	\$ 17.73	11000/74490
12/16/19	12/16/19	Fuel So Good	Catering for meeting with TVA Representatives	33			33	3	\$ 10.88	11000/74590
2/19/20	2/24/20	Lincoln County Vending	Catering for Investment Committee meeting		150		150	11	\$ 13.64	11000/74590
3/11/20	3/12/20	Lincoln County Vending	Catering for Foundation Executive Board Meeting		188		188	15	\$ 12.50	11000/74590
1/10/20	1/22/20	Courtesy Cleaners	Tablecloth Cleanings from Legislative Breakfast	120			120		#DIV/0!	11000/74490
1/16/20	1/27/20	Rowdy Ranch Catering	Breakfast and lunch for Spring Convocation	6,825						11000/74490
1/16/20	1/22/20	Premiere Event Rentals	Tables for Spring Convocation	293						11000/74630
1/16/20	01/312020	Smyrna Cleaners	Pressing tablecloths for Spring Convocation	<u>196</u>						11000/74490
			<b>Subtotal - Spring Convocation</b>				7,314	350	\$ 20.90	
1/16/20	1/17/20	Water's Edge Chocolate	Gift Basket for Convocation Speaker ATD CEO	91			91	1	\$ 91.00	11000/74490
12/17/19	1/23/20	Water's Edge Chocolate	Gift Basket for Smyrna Open House speaker from AACC	85			85	1	\$ 85.00	11000/74490
1/7/20	1/7/20	Praters BBQ	Luncheon catering for College of the Mainland visit - Mechatronics and Robotics programs	140			140	8	\$ 17.55	11000/74590

**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation					
1/7/20	1/7/20	Panera Bread	Breakfast for the President's Cabinet Meeting	70						11000/74590
1/7/20	1/7/20	Publix	Breakfast for the President's Cabinet Meeting	84						11000/74590
			<b>Subtotal - Breakfast - President's Cabinet Meeting</b>				154	11	\$ 14.04	
2/3/20		Publix	Refreshments for TBR Meeting at Smyrna Campus	41			41	5	\$ 8.30	11000/74590
12/10/19	1/13/20	Motlow State Community College	McMinnville Campus Christmas Luncheon			239	239	60	\$ 3.98	10001/74590
2/1/20	2/24/20	Tulahoma Area Chamber of Commerce	Chamber Sponsor Table			610	610	8	\$ 76.25	10001/74590
1/30/20	1/30/20	Miss Bobo's	Luncheon for TN Workforce Prospects	137						10002/74590
1/30/20	1/30/20	Water's Edge Chocolates	Gift for TN Workforce Prospects	39						10002/74590
2/19/20	2/19/20	Motlow Bookstore	Gift for TN Workforce Prospect	32						10002/74590
2/24/20	2/24/20	Fuel So Good	Coffee and Muffins for TN Prospects	32						10002/74590
			<b>Subtotal - TN Workforce Prospects</b>				239	5	\$ 47.86	
4/24/20	7/15/20	Custom Designs Florist & Gifts	Arrangement for student's funeral service	50			50	1	\$ 50.00	11002/74590
6/18/20	6/10/20	Lane Yoder	Meet with donors			33	33	3	\$ 11.14	10000/74590
6/18/20	5/20/20	Patty Moore	Retiring Director and Secretary of the Foundation			263	263	1	\$ 263.41	10000/74590
6/18/20	6/30/20	Motlow State Community College	Retiring Foundation Chair - Appreciation Gift			173	173	1	\$ 173.42	10000/74590
6/18/20	6/17/20	K & S Awards	Retiring Trustees Appreciation Plaque	-		85	85	5	\$ 16.95	10001/74590
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 17,496</b>	<b>\$ 6,715</b>		<b>\$ 24,211</b>			

**Motlow State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
6/29/19	Zoom	Monthly Video Conference Fee	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ 15	11000/74430
7/30/19	Zoom	Monthly Video Conference Fee	15	-	-	-	-	15	11000/74430
7/31/19	Zoom	Monthly Video Conference Fee	(15)	-	-	-	-	(15)	11000/74430
9/18/19	Business & Legal Resources	Subscription to Tennessee Journal	297	-	-	-	-	297	11000/74480
7/31/19	Amazon Business	10 copies of Good to Great: Why some Companies make the Leap and Others Don't	139	-	-	-	-	139	11000/74590
7/22/19	League for Innovation	Membership	945	-	-	-	-	945	11002/74480
9/4/19	Business & Legal Resources	Subscription to Tennessee Journal	297	-	-	-	-	297	11002/74480
10/25/19	Readdle	Spark Premium	16	-	-	-	-	16	11000/74430
10/20/19	Office Max	Easel Pad, Pen and Markers	68	-	-	-	-	68	11000/74510
11/20/19	The TN Journal	Refund for duplicate Subscription	(297)	-	-	-	-	(297)	11000/74480
11/7/19	CVS	Cards and Pen	25	-	-	-	-	25	11000/74510
11/4/19	Kathy Bennett	Framing Certificate from State Council	175	-	-	-	-	175	11000/74590
12/9/19	ESRI	Report for R&D	50	-	-	-	-	50	11000/74590
1/31/20	The Chronicle	Subscription to The Chronicle for Higher Education	100	-	-	-	-	100	11000/74590
2/19/20	Motlow Bookstore	9 copies of book for executive team	227	-	-	-	-	227	11000/74590
2/21/20	Kathy Bennett Photographer	Framing of vintage MSCC pennant	97	-	-	-	-	97	11000/74490
4/1/20	The Biz Foundry	Office Rental	-	-	279	-	-	279	40005/74631
7/8/20	Online Learning Consortium	Audio and Video Tools - May 2020	170	-	-	-	-	170	11002/74530
5/13/20	The Biz Foundry	Office Rental	-	-	558	-	-	558	40005/74631
6/30/20	The Biz Foundry	Office Rental	-	-	279	-	-	279	40005/74631
7/29/20	The Biz Foundry	Office Rental	-	-	279	-	-	279	
<b>Total Other Operating Expenses for the President</b>			<b>\$ 2,324</b>	<b>\$ -</b>	<b>\$ 1,395</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,719</b>	

**Nashville State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 422,583	\$ -	\$ -	\$ -	\$ -	\$ 422,583
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		-	-	-	-	-	-
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		4,000	-	-	-	-	4,000
<b>Salary, Benefits &amp; Other Payments</b>		<u>445,783</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>445,783</u>
Travel	A	10,497	60	-	-	-	10,557
Business Meals and Hospitality	B	1,855	-	1,971	-	-	3,826
Other Expenses	C	1,119	104	57,696	-	-	58,919
<b>Total Expenses for the President</b>		<u>459,254</u>	<u>164</u>	<u>59,667</u>	<u>-</u>	<u>-</u>	<u>519,084</u>
<b>President's Office:</b>							
Salary and Benefits (xx FTE)		73,609	-	-	-	-	73,609
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		6,659	-	-	-	-	6,659
		<u>80,268</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,268</u>
<b>Total Expenses</b>		<u>\$ 539,522</u>	<u>\$ 164</u>	<u>\$ 59,667</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 599,352</u>

**Additional Disclosures:**

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

**Housing** - The President is provided A Housing Allowance paid by the [university/college] of \$2,700.00 quarterly and totaled \$10,800.00 (Organization Code 11000) for the period.

**Vehicle** - The President is provided an Auto Allowance paid by the [university/college] of \$2,100.00 quarterly and totaled \$8,400.00 (Organization Code 11000) for the period.

**Other Allowances** - The President is provided other spending allowances of \$1,000.00 quarterly for Discretionary Allowance and totaled \$4,000.00 for the period.

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

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

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

**Nashville State Community College**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

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			
8/6/19	8/6/19	8/6/19	Nashville, TN	Registration Fee for Carol Martin-Osorio for NBJ Breakfast at Lipscomb University	-	-	-	40	-	-	40	-	-	40	25100-73100
9/14/19	9/14/19	10/15/19	Nashville, TN	COMBASE Conference - Staff Support - Parking for Evon Wood	-	-	-	19	19	-	-	-	-	19	11000-73100
9/14/19	9/15/19	10/17/19	Nashville, TN	COMBASE Conference - Overnight Stay	-	293	-	-	293	-	-	-	-	293	11000-73100
9/14/19	9/15/19	8/6/19	Nashville, TN	COMBASE Conference - Registration	-	-	-	450	450	-	-	-	-	450	11000-73100
9/19/19	9/20/19	10/22/19	Greeneville, TN	TBR Board Meeting	-	110	-	-	110	-	-	-	-	110	11000-73100
9/26/19	9/26/19	7/18/19	Middle Tennessee	Membership Fee for Leadership Nashville Conferences throughout the year	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000	11000-73100
9/26/19	9/26/19	8/19/19	Nashville, TN	Nashville Area Chamber & Partnership 2020 Annual Celebration - Registration	-	-	-	55	55	-	-	-	-	55	11000-73100
9/26/19	9/26/19	9/4/19	Donelson, TN	Women In Business Luncheon - Registration	-	-	-	20	-	-	20	-	-	20	25100-73100
10/13/19	10/16/19	9/9/19	San Francisco, CA	Herdi Conference - Airline tickets	763	-	-	-	763	-	-	-	-	763	11000-73200
10/17/19	10/18/19	9/5/19	Murfreesboro & Smyrna, TN	Registration Fee for Women in Higher Education Conference	-	-	-	125	125	-	-	-	-	125	11000-73100
12/7/19	12/9/19	11/11/19	Houston, TX	SACS 2019 Fall Conference - Airline tickets	328	-	-	-	328	-	-	-	-	328	11000-73200
12/7/19	12/9/19	8/20/19	Houston, TX	SACS 2019 Fall Conference - Registration	-	-	-	685	685	-	-	-	-	685	11000-73200
12/7/19	12/9/19	12/19/19	Houston, TX	SACS 2019 Fall Conference - Hotel	-	548	-	-	548	-	-	-	-	548	11000-73200
2/17/20	2/21/20	10/14/19	National Harbor, MD	Achieving The Dream Conference 2020 - Registration	-	-	-	695	695	-	-	-	-	695	11000-73200
2/17/20	2/21/20	3/3/20	Washington, DC	2020 ATD Dream Conference & Aspen Presidential Fellowship Day	-	1,103	269	-	1,372	-	-	-	-	1,372	11000-73200
2/17/20	2/21/20	1/2/20	Washington, DC	2020 ATD Dream Conference & Aspen Presidential Fellowship Day (AirFare)	453	-	-	-	453	-	-	-	-	453	11000-73200
3/10/20	3/10/20	2/25/20	Nashville, TN	2020 Governor's Address - Registration	-	-	-	45	45	-	-	-	-	45	11000-73100
3/26/20	3/31/20	1/2/20	Washington, DC	AACC HERDI 2020 Conference/Fellowship (One-Way AirFare)	118	-	-	-	118	-	-	-	-	118	11000-73200
3/26/20	3/31/20	1/2/20	Washington, DC	AACC HERDI 2020 Conference/Fellowship (Return AirFare)	119	-	-	-	119	-	-	-	-	119	11000-73200
3/28/20	3/30/20	3/3/20	National Harbor, MD	100th AACC Annual Convention (AirFare - cancelled & rebooked - trip later cancelled completely due	118	-	-	-	118	-	-	-	-	118	11000-73200
4/15/20	4/17/20	1/28/20	Nashville, TN	Nashville Area Chamber/Leadership Study Mission	-	-	-	3,200	3,200	-	-	-	-	3,200	11000-73200
					-	-	-	-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	-	-	-	
<b>Total Travel Expenses for the President</b>					<b>\$ 1,900</b>	<b>\$ 2,054</b>	<b>\$ 269</b>	<b>\$ 6,334</b>	<b>\$ 10,497</b>	<b>\$ -</b>	<b>\$ 60</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,557</b>	



**Nashville State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/26/19	7/26/19	Publix	Replenishing College Leadership Council Meeting Supplies/Snacks	205	-	-	-	-	205	31	\$ 6.63	11000-74981
8/16/19	7/26/19	Lipscomb University	Registration Fee for Lauren Bell for NBJ Breakfast at Lipscomb University	-	-	40	-	-	40	1	\$ 40.00	33308-74981
8/21/19	8/21/19	Newk's Eatery	Lunch for College Leadership Council Meeting	323	-	-	-	-	323	32	\$ 10.09	11000-74981
9/4/19	9/4/19	Publix	Beverages for College Leadership Council Meeting	11	-	-	-	-	11	31	\$ 0.35	11000-74981
10/11/19	10/14/19	Newk's Eatery	Lunch for West KY Community & Technical College Onsite Visit	370	-	-	-	-	370	30	\$ 12.33	11000-74981
10/30/19	10/30/19	Publix	Replenishing College Leadership Council Meeting Supplies/Snacks	119	-	-	-	-	119	31	\$ 3.82	11000-74981
11/4/19	11/4/19	Publix	Replenishing College Leadership Council Meeting Supplies/Snacks	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ 31	31	\$ 1.00	11000-74981
11/7/19	11/7/19	Panera Bread	Lunches for Achieving the Dream Coaches Visit	-	-	71	-	-	71	4	\$ 17.78	28002-74981
11/20/19	11/20/19	Publix	Refreshments for Simplex 1 Training	-	-	168	-	-	168	24	\$ 7.02	11013-74981
11/21/19	11/21/19	Papa John's	Lunches for Simplex 1 Training	-	-	14	-	-	14	24	\$ 0.58	11013-74981
11/21/19	11/21/19	Papa John's	Lunches for Simplex 1 Training	-	-	90	-	-	90	24	\$ 3.76	11013-74981
11/21/19	11/22/19	Panera Bread	Lunches for Simplex 1 Training	-	-	23	-	-	23	2	\$ 11.68	11013-74981
11/21/19	11/22/19	Panera Bread	Lunches for Simplex 1 Training	-	-	305	-	-	305	24	\$ 12.71	11013-74981
12/2/19	12/2/19	Kroger	Replenishing College Leadership Council Meeting Supplies/Snacks	11	-	-	-	-	11	34	\$ 0.33	11000-74981
12/2/19	12/2/19	Publix	Refreshments for Simplex Training II	-	-	241	-	-	241	34	\$ 7.08	11013-74981
12/4/19	12/4/19	Papa John's	Lunch for Simplex Training II	-	-	76	-	-	76	17	\$ 4.44	11013-74981
12/4/19	12/4/19	Panera Bread	Lunch for Simplex Training II	-	-	220	-	-	220	17	\$ 12.96	11013.74981
12/9/19	12/9/19	Publix	Replenishing College Leadership Council Meeting Supplies/Snacks	27	-	-	-	-	27	34	\$ 0.81	11000-74981
12/12/19	12/17/19	Suzanne Sadler-Belcher	Refreshments for NSCC Faculty/Staff Holiday Reception	54	-	-	-	-	54	150	\$ 0.36	11000-74981
12/12/19	12/10/19	Publix	NSCC Holiday Reception - Snacks/Refreshments	508	-	-	-	-	508	500	\$ 1.02	11000-74981
12/12/19	12/9/19	Publix	NSCC Holiday Reception - Snacks/Refreshments	113	-	-	-	-	113	500	\$ 0.23	11000-74981
2/3/20	2/3/20	Panera Bread	Refreshments for TBR Onsite Visit	77	-	-	-	-	77	10	\$ 7.66	11000-74981
2/12/20	2/12/20	Panera Bread	Lunch for Vision 2030 Session	-	-	406	-	-	406	28	\$ 14.49	11013.74981
2/12/20	2/12/20	Panera Bread	Lunch for Executive Secretary during Vision 2030 Session	-	-	12	-	-	12	1	\$ 12.01	11013-74981
2/24/20	2/24/20	Kroger	President's Office Supplies	6	-	-	-	-	6	2	\$ 3.11	11000-74981
3/3/20	3/1/20	Panera Bread	Lunch for VPAA Candidate & Senior Staff	-	-	101	-	-	101	5	\$ 20.30	50009-74981
3/16/20	3/1/20	Panera Bread	Lunch for VPAA Candidate & Senior Staff	-	-	101	-	-	101	5	\$ 20.30	50009-74981
3/18/20	3/1/20	Panera Bread	Lunch for VPAA Candidate & Senior Staff	-	-	101	-	-	101	5	\$ 20.30	50009-74981
				-	-	-	-	-	-		#DIV/0!	
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 1,855</b>	<b>\$ -</b>	<b>\$ 1,971</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,826</b>			

**Nashville State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
8/27/19	Verizon	Monthly telephone service	\$ 161	\$ -	\$ -	\$ -	\$ -	\$ 161	11000-74210
9/9/19	JourneyEd	IBM SPSS Statistics Software for Charles Clark	-	-	295	-	-	295	26100-74430
9/10/19	Verizon	Monthly telephone service	102	-	-	-	-	102	11000-74210
10/8/19	Verizon	Monthly telephone service	99	-	-	-	-	99	11000-74210
11/14/19	Verizon	Monthly telephone service	99	-	-	-	-	99	11000-74210
12/5/19	GettoGroup, LLC	Consulting services for November - Strategic Plan Development	-	-	14,706	-	-	14,706	11012-74440
12/10/19	Verizon	Monthly telephone service	99	-	-	-	-	99	11000-74210
12/19/19	Nashville State Community College	Gifts for Dr. Faulkner - card and gift card	-	104	-	-	-	104	43028-74790
1/9/20	Verizon	Monthly telephone service	99	-	-	-	-	99	11000-74210
1/9/20	GettoGroup, LLC	Consulting services for December - Strategic Plan Development (Simplex Training)	-	-	14,178	-	-	14,178	11012-74440
2/11/20	Verizon	Monthly telephone service	99	-	-	-	-	99	11000-74210
2/25/20	GettoGroup, LLC	Consulting services for February - Strategic Plan Development	-	-	22,517	-	-	22,517	11012-74440
3/10/20	Verizon	Monthly telephone service	99	-	-	-	-	99	11000-74210
4/14/20	Verizon	Monthly telephone service	99	-	-	-	-	99	11000-74210
5/14/20	Verizon	Monthly telephone service	99	-	-	-	-	99	11000-74210
5/28/20	GettoGroup, LLC	Consulting services for March - Strategic Plan Development	-	-	6,000	-	-	6,000	11012-74440
6/10/20	Verizon	Monthly telephone service	64	-	-	-	-	64	11000-74210
			-	-	-	-	-	-	
			-	-	-	-	-	-	
<b>Total Other Operating Expenses for the President</b>			<b>\$ 1,119</b>	<b>\$ 104</b>	<b>\$ 57,696</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 58,919</b>	

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

**For the Period July 1, 2019 through June 30, 2020**

**October 15, 2020**

**Northeast State Community College  
Audit of President's Expenses  
For the Period July 1, 2019 through June 30, 2020**

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OFFICE OF INTERNAL AUDIT

October 15, 2020

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 Northeast State Community College for the fiscal year July 1, 2019 to June 30, 2020, 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 Northeast State Community College personnel during the review.

Sincerely,

Mark A. Ortlieb, CPA  
Internal Auditor  
Walters State Community College

CC: President  
Vice President for Finance and Institutional Technology  
Director of Internal Audit

**Northeast State Community College**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2019 – June 30, 2020**

<b>President</b>	Dr. Bethany Flora Bullock	<b>Internal Auditor</b>	Mark A. Ortlieb, CPA Walters 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, 2019 to June 30, 2020; 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, 2018:</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">President:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$237,652</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$37,652</td> </tr> <tr> <td>Discretionary 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>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>Other Allowances</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>Salary, Benefits &amp; Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$256,852</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;">\$256,852</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$3,888</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$2,969</td> <td style="text-align: right;">\$6,857</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$6,198</td> <td style="text-align: right;">\$17,166</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$23,364</td> </tr> <tr> <td>Other Expenses (Schedule C)</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 colspan="5">President's Office:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$120,139</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$120,139</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$5,721</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$5,721</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;">\$20,119</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$20,119</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$412,917</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$17,166</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$2,969</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$433,052</td> </tr> </tbody> </table> <p><b>Additional Disclosures:</b></p> <p><b>Discretionary Allowance</b> – The President was allowed a discretionary spending allowance of \$333 per month. Use of the allowance was included in tests performed during the audit because the President elected for it to not 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 Allowance</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.</p>						Institutional	Foundation	External	Total	President:					Salary and Benefits	\$237,652	\$00	\$00	\$37,652	Discretionary Allowance	\$00	\$00	\$00	\$00	Housing Allowance	\$10,800	\$00	\$00	\$10,800	Other Allowances	\$8,400	\$00	\$00	\$8,400	Salary, Benefits & Other Payments	\$256,852	\$00	\$00	\$256,852	Travel (Schedule A)	\$3,888	\$00	\$2,969	\$6,857	Business Meals and Hospitality (Schedule B)	\$6,198	\$17,166	\$00	\$23,364	Other Expenses (Schedule C)	\$00	\$00	\$00	\$00	President's Office:					Salary and Benefits	\$120,139	\$00	\$00	\$120,139	Travel	\$5,721	\$00	\$00	\$5,721	Business Meals and Hospitality	\$00	\$00	\$00	\$00	Other Expenses	\$20,119	\$00	\$00	\$20,119	Total Expenses	\$412,917	\$17,166	\$2,969	\$433,052
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<b>Observations</b>	Housing and Vehicle Allowances were not separately disclosed and an immaterial reduction in the year-end motor-pool allocation was posted after the College's original submission of the fourth quarter report.																																																																																				

<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 Northeast State Community College for the fiscal year July 1, 2019 through June 30, 2020 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 on which this report is based were revised to correct some classification errors and an immaterial adjustment from the original schedules prepared by college personnel. 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 Northeast 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, 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>		

**Northeast State Community College**  
**Summary of the President's Expenses - Audited**  
**For the Period July 1, 2019 to June 30, 2020**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 237,652	\$ -	\$ -	\$ -	\$ -	\$ 237,652
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		-	-	-	-	-	-
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		-	-	-	-	-	-
<b>Salary, Benefits &amp; Other Payments</b>		<u>256,852</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>256,852</u>
Travel	A	3,888	-	-	-	2,969	6,857
Business Meals and Hospitality	B	2,852	17,166	3,346	-	-	23,364
Other Expenses	C	-	-	-	-	-	-
<b>Total Expenses for the President</b>		<u>263,592</u>	<u>17,166</u>	<u>3,346</u>	<u>-</u>	<u>2,969</u>	<u>287,073</u>
<b>President's Office:</b>							
Salary and Benefits (2 FTE)		120,139	-	-	-	-	120,139
Travel		5,721	-	-	-	-	5,721
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		20,119	-	-	-	-	20,119
		<u>145,979</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>145,979</u>
<b>Total Expenses</b>		<u>\$ 409,571</u>	<u>\$ 17,166</u>	<u>\$ 3,346</u>	<u>\$ -</u>	<u>\$ 2,969</u>	<u>\$ 433,052</u>

**Additional Disclosures:**

*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 - Audited  
For the Period July 1, 2019 to June 30, 2020

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			
7/21/19	7/22/19	7/30/19	Nashville TN	TBR Evaluation	-	156	69	-	225	-	-	-	-	225	11000-73101
various	various	8/6/19	various	Leadership Tennessee Program Fees	-	-	-	3,750	1,875	-	-	-	1,875	3,750	11000-73101
8/28/19	8/28/19	8/20/19	Bristol VA	Bristol Chamber Legislative Luncheon	-	-	-	30	30	-	-	-	-	30	11000-73101
1/21/20	1/26/20	2/24/20	Amelia Island, FL	WDI 2020 Economic Innovators Conference	529	1,168	202	-	806	-	-	-	1,094	1,900	11000-73101
1/26/20	1/27/20	2/24/20	Nashville, TN	Leadership Tennessee Conference	-	-	41	412	453	-	-	-	-	453	11000-73201
4/2/20	4/4/20	4/22/20	Dallas / Fort Worth TX	PTK Paragon Catalyst 2020	18	-	-	-	18	-	-	-	-	18	11000-73201
4/2/20	4/4/20	4/29/20	Dallas / Fort Worth TX	PTK Paragon Catalyst 2020	481	-	-	-	481	-	-	-	-	481	11000-73201
<b>Total Travel Expenses for the President</b>					<b>\$ 1,028</b>	<b>\$ 1,324</b>	<b>\$ 313</b>	<b>\$ 4,192</b>	<b>\$ 3,888</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,969</b>	<b>\$ 6,857</b>	

**Northeast State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Audited**  
**For the Period July 1, 2019 to June 30, 2020**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/16/19	7/11/19	Kona Ice	Student and Staff Celebration - Crushed It	650	-	-	-	-	650	150	\$ 4.33	11000-74983
7/11/19	7/23/19	Chef Heathers Restaurant	President Cabinet Retreat - Day 1	180	-	-	-	-	180	15	\$ 12.00	11000-74983
7/12/19	7/23/19	Chef Heathers Restaurant	President Cabinet Retreat - Day 2	180	-	-	-	-	180	15	\$ 12.00	11000-74983
7/27/19	7/23/19	Kingsport Chamber	Breakfast with Marsha Blackburn Round Table Event	15	-	-	-	-	15	1	\$ 15.00	11000-74983
7/11/19 - 7/12/19	7/23/19	Southwest Virginia Higher Ed Center	President Cabinet Retreat	211	-	-	-	-	211	15	\$ 14.07	11000-74983
7/26/19	7/26/19	Food City	Reception for Pal Barger - Exc in Philanthropy	-	-	42	-	-	42	150	\$ 0.28	35000-74983
8/16/19	8/8/19	Firehouse Restaurant	Fall Staff Picnic	-	3,220	-	-	-	3,220	350	\$ 9.20	F 11001-74983
8/15/19	8/20/19	McAlister's Deli	Discussion for CAO position	-	-	53	-	-	53	6	\$ 8.79	35000-74983
8/16/19	8/27/19	Megan Almaroad / Michael's	Fall Convocation Lunch	-	-	58	-	-	58	350	\$ 0.17	35000-74983
8/16/19	9/11/19	Food City	Coffee with the Cabinet - Gray	76	-	-	-	-	76	25	\$ 3.04	11000-74983
8/16/19	9/11/19	Blackbird Bakery	Coffee with the Cabinet - Gray	58	-	-	-	-	58	25	\$ 2.31	11000-74983
10/15/19	10/22/19	McAlister's Deli	Foundation Scholarship Committee Meeting	-	-	194	-	-	194	21	\$ 9.21	35000-74983
10/29/19	11/5/19	Firehouse Restaurant	BBQ with the President - JC Campus	500	-	-	-	-	500	50	\$ 10.00	11000-74983
11/11/19	12/12/19	Cracker Barrel	Veterans Center Ribbon Cutting	44	-	-	-	-	44	50	\$ 0.88	11000-74983
11/25/19	12/19/19	Meadowview Conference Resort	Scholars Reception and Foundation Board Meeting	-	13,946	3,000	-	-	16,946	500	\$ 33.89	F 11001-74983
1/29/20	2/4/20	Panera Bread	IT Roundtable	181	-	-	-	-	181	30	\$ 6.05	11000-74983
1/17/20	2/6/20	Connie Marshall / Big Dan's BBQ	meeting w/ mayor about Elizabethton Lease	46	-	-	-	-	46	4	\$ 11.48	11000-74983
2/10/20 - 2/13/20	2/20/20	Dr. Flora / Cracker Barrel	4 separate lunch interviews for President's office project manager	97	-	-	-	-	97	5	\$ 19.37	11000-74983
3/11/20	3/18/20	Fatz Café	Lunch/Tour of TEC with community leaders	528	-	-	-	-	528	20	\$ 26.40	11000-74983
5/5/20	5/13/20	Bethany Bullock / Papa Johns	Students and Staff Cap and Gown Pick Up	86	-	-	-	-	86	23	\$ 3.74	11000-74983
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 2,852</b>	<b>\$ 17,166</b>	<b>\$ 3,346</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,364</b>			

**Northeast State Community College**  
**Schedule C - Other Expenses for the President - Audited**  
**For the Period July 1, 2019 to June 30, 2020**

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, 2019 to June 30, 2020**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 284,177	\$ -	\$ -	\$ -	\$ -	\$ 284,177
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		1,200	-	-	-	-	1,200
<b>Salary, Benefits &amp; Other Payments</b>		<u>300,177</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>300,177</u>
Travel	A	7,557	-	-	-	1,400	8,957
Business Meals and Hospitality	B	200	-	-	528	-	728
Other Expenses	C	28,100	-	-	500	-	28,600
<b>Total Expenses for the President</b>		<u>336,034</u>	<u>-</u>	<u>-</u>	<u>1,028</u>	<u>1,400</u>	<u>338,462</u>
<b>President's Office:</b>							
Salary and Benefits (2 FTE)		139,220	-	-	-	-	139,220
Travel		-	-	-	-	-	-
Business Meals and Hospitality		441	-	-	-	-	441
Other Expenses		10,577	-	-	-	-	10,577
		<u>150,238</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,238</u>
<b>Total Expenses</b>		<u>\$ 486,272</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,028</u>	<u>\$ 1,400</u>	<u>\$ 488,700</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 \$237.39 (Organization Code 100010) for the period.

**Other Allowances** - The President is provided other spending allowances of \$100.00 per month for cellular phone.

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

**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, 2019 to June 30, 2020**

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			
6/26/19	7/13/19	7/23/19	United Kingdom and Ireland	Presidential Work-Based Learning Administrative Trip	\$ -	\$ -	\$ 209	\$ 150	\$ 359	\$ -	\$ -	\$ -	\$ -	\$ 359	100010&100050/73220
7/17/19	7/19/19	7/30/19	Knoxville, TN	NACTC Summer Conference				18	18	-	-	-	-	18	100010/73110
7/23/19	7/25/19	7/30/19	Washington, DC	EAB Community College Executive Forum National Meeting	553	687	190	259	1,689	-	-	-	-	1,689	100010/73210
9/27/19	9/29/19	10/10/19	Raleigh, NC	Wide Open Bluegrass Festival			140		140	-	-	-	-	140	100010/73200
10/2/19	10/2/19	10/10/19	Knoxville, TN	Going Away Reception at Great Schools Partnership	-	-	-	3	3	-	-	-	-	3	100010/73100
10/10/19	10/10/19	10/15/19	Nashville, TN	Grand Sheraton Nashville parking	-	-	-	20	20	-	-	-	-	20	100010/73100
10/14/19	10/17/19	8/30/19	Richmond, VA	SACSCOC Reaffirmation visit at J Sargeant Reynolds Community College	671				-	-	-	-	671	671	SACSCOC
11/4/19	11/6/19	9/23/19	Washington, DC	EAB-Connected19 Student Success Collaborative Summit	349	687	190	120	1,346	-	-	-	-	1,346	100010/73210
11/7/19	11/8/19	11/19/19	Sevierville, TN	TnCIS Annual Conference		135	83		217					217	100010/73110
12/6/19	12/10/19	9/23/19	Houston, TX	SACSCOC Annual Board Meeting	401	-	-	50	50	-	-	-	401	451	SACSCOC
12/11/19	12/12/19	12/17/19	Nashville, TN	TBR Quarterly Meeting	-	260	92	10	361	-	-	-	-	361	100010/73100
1/14/20	1/14/20	1/23/20	Knoxville, TN	Introduction Knoxville 2020 reception	-	-	-	3	3	-	-	-	-	3	100010/73100
1/22/20	1/25/20	10/30/19	Jacksonville, FL	AACC Workforce Development Institute 2020	329	-	193	-	193	-	-	-	329	521	SACSCOC
2/5/20	2/5/20	2/11/20	Knoxville, TN	Census Joint Committee Meeting	-	-	-	4	4	-	-	-	-	4	100010/73100
2/18/20	2/21/20	12/13/19	National Harbor, MD	Dream 2020 ATD Conference	501	828	266	799	2,393	-	-	-	-	2,393	100010/73210
3/2/20	3/3/20	3/10/20	Nashville, TN	Blount Partnership	-	332	92	54	477	-	-	-	-	477	100010/73100
3/11/20	3/11/20	3/19/20	Knoxville, TN	Meeting with Knoxville Mayor	-	-	-	3	3	-	-	-	-	3	100010/73100
3/28/20	3/30/20	2/20/20	National Harbor, MD	AACC Annual Convention	281	-	-	-	281	-	-	-	-	281	100010/73210
<b>Total Travel Expenses for the President</b>					<b>\$ 3,082</b>	<b>\$ 2,928</b>	<b>\$ 1,453</b>	<b>\$ 1,493</b>	<b>\$ 7,557</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,400</b>	<b>\$ 8,956</b>	

**Pellissippi State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

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	8/6/19	Rotary Club of Knoxville	Pre-paid lunch for Rotary Club meetings	\$ -	\$ -	\$ -	\$ 528	\$ -	\$ 528	attendee	52 w	\$ 10.15	502010/74480
9/25/19	10/3/19	Don Gallo Mexican Grill	Luncheon following Beppe Gambetta concert at PSCC	87	-	-	-	-	87	6	\$ 14.53	100010/74984	
10/7/19	10/10/19	Hard Knox Pizzeria	Luncheon with legal council for TTU	32	-	-	-	-	32	2	\$ 16.16	100010/74984	
1/29/20	2/11/20	Aubrey's	Business luncheon with managers of the cities of Alcoa and Maryville	81	-	-	-	-	81	4	\$ 20.21	100010/74984	
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 528</b>	<b>\$ -</b>	<b>\$ 728</b>				

**Pellissippi State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
8/6/19	Rotary Club of Knoxville	Annual Membership	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	502010/74480
8/27/19	EAB	Community College Forum Membership	28,100					28,100	100050/74480
<b>Total Other Operating Expenses for the President</b>			<b>\$ 28,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 28,600</b>	

**Roane State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		226,110	\$ -	\$ -	\$ -	\$ -	\$ 226,110
Bonus Payments		12,256	-	-	-	-	12,256
Discretionary Allowance		0	-	4,000	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		0	-	-	-	-	-
<b>Salary, Benefits &amp; Other Payments</b>		<u>257,566</u>	<u>-</u>	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>261,566</u>
Travel	A	3,024	-	-	-	-	3,024
Business Meals and Hospitality	B	3,164	-	-	4,335	-	7,499
Other Expenses	C	-	-	-	-	-	-
<b>Total Expenses for the President</b>		<u>263,754</u>	<u>-</u>	<u>4,000</u>	<u>4,335</u>	<u>-</u>	<u>272,089</u>
<b>President's Office:</b>							
Salary and Benefits (0 FTE)		43,766	-	-	-	-	43,766
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		5,489	-	-	-	-	5,489
		<u>49,255</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,255</u>
<b>Total Expenses</b>		<u><b>\$ 313,009</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 4,000</b></u>	<u><b>\$ 4,335</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 321,344</b></u>



Roane State Community College  
Schedule A - Travel Expenses for the President - Unaudited  
For the Period July 1, 2019 to March 31, 2020

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			
12/8/19	12/10/19	8/6/19	Houston, TX	SACSCOC Annual Meeting	567	-	-	550	1,117	-	-	-	-	1,117	111001-73200
7/15/19	7/16/19	8/8/19	Minneapolis, MN	NACCE Board Retreat	28	-	114	-	142	-	-	-	-	142	111001-73200
		9/26/19		Payment for overpaid Claim	-	-	-	(35)	(35)	-	-	-	-	(35)	111001-73200
10/24/19	10/25/19	11/21/19	Nashville, TN	Governor's Conference	-	289	92	160	541	-	-	-	-	541	111001-73100
11/12/19	11/13/19	11/22/19	Huntsville, AL	TVC Fall Board Meeting	-	110	83	-	193	-	-	-	-	193	111001-73200
12/8/19	12/10/19	12/17/19	Houston, TX	Annual SACSCOC Meeting	42	419	153	-	613	-	-	-	-	613	111001-73200
3/29/20	3/30/20	5/28/20	Washington DC	NACCE Board Meeting	454	-	-	-	454	-	-	-	-	454	111001-73200
					-	-	-	-	-	-	-	-	-	-	
<b>Total Travel Expenses for the President</b>					<b>\$ 1,090</b>	<b>\$ 818</b>	<b>\$ 441</b>	<b>\$ 675</b>	<b>\$ 3,024</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,024</b>	

\* the amounts in 'other' are registration fees

**Roane State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2019 to March 31, 2020**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/30/19	8/13/19	Lefty's BBQ	President's Cabinet Meeting w/TBR	\$ 135	\$ -	\$ -	\$ -	\$ -	\$ 135	13	\$ 10.38	111001-74981
7/26/19	8/1/19	Papa Joe's Country Café	TBR meeting - TN Education & Workforce Maps	120	-	-	-	-	120	40	\$ 3.00	111001-74981
7/1/19	7/15/19	Panera Bread	Lunch and Breakfast for President's Cabinet Staff Retreat	180	-	-	-	-	180	7	\$ 25.70	111001-74981
10/24/19	10/30/19	Loudon Co. Chamber	Annual Gala				360		360	7	\$ 51.43	15-5504
10/28/19	11/6/19	Christopher Whaley	President's Cabinet Retreat in Knoxville	245	-	-	-	-	245	9	\$ 27.19	111001-74981
1/10/20	1/6/20	Oak Ridge Chamber	ExtraOrdinary Evening Gala				1,000		1,000	8	\$ 125.00	15-5504
1/18/20	11/25/16	Greenwood School Ed Fdtn	NAACP Banquet				250		250	4	\$ 62.50	15-5504
12/3/19	1/31/20	Scarlett Catering	TN Legislative Luncheon at Cumberland Co Campus	487	-	-	-	-	487	27	\$ 18.05	111001-74981
12/17/19	1/31/20	All Occasions Catering	TN Legislative Luncheon and Knoxv County Campus	1,767	-	-	-	-	1,767	35	\$ 50.49	111001-74981
1/27/20	2/5/20	Papa Joe's Country Café	TBR Site Visit	230	-	-	-	-	230	23	\$ 10.00	111001-74981
2/6/20	2/13/20	Anderson Co. Chamber	Awards Luncheon	-	-	-	225	-	225	8	\$ 28.13	15-5504
5/28/20	2/13/20	Roane Alliance	Annual Gala	-	-	-	2,500	-	2,500	8	\$ 312.50	15-5504
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 3,164</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,335</b>	<b>\$ -</b>	<b>\$ 7,499</b>			

**Roane State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2019 to March 31, 2020**

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>	

**Southwest Tennessee Community College  
Summary of the President's Expenses - Unaudited  
For the Period July 1, 2019 to June 30, 2020**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 268,564	\$ -	\$ -	\$ -	\$ -	\$ 268,564
Bonus Payments			-	-	-	-	-
Discretionary Allowance		4,008	-	-	-	-	4,008
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		1,728	-	-	-	-	1,728
Salary, Benefits & Other Payments		<u>293,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>293,500</u>
Travel	A	8,144	-	-	-	219	8,363
Business Meals and Hospitality	B	13,386	-	4,531	-	-	17,917
Other Expenses	C	16,360	-	6,233	676	-	23,269
<b>Total Expenses for the President</b>		<u>331,390</u>	<u>-</u>	<u>10,763</u>	<u>676</u>	<u>219</u>	<u>343,048</u>
<b>President's Office:</b>							
Salary and Benefits (2 FTE)		142,086	-	-	-	-	142,086
Travel		168	-	(766)	-	-	(598)
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		3,840	-	-	-	-	3,840
		<u>146,094</u>	<u>-</u>	<u>(766)</u>	<u>-</u>	<u>-</u>	<u>145,328</u>
<b>Total Expenses</b>		<u>\$ 477,484</u>	<u>\$ -</u>	<u>\$ 9,997</u>	<u>\$ 676</u>	<u>\$ 219</u>	<u>\$ 488,376</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, 2019 to June 30, 2020**

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			
09/08/19	09/20/19	10/18/19	Greenville, TN	Tennessee Board of Regents Meeting at Walters State	476	168			644					644	10000/73100
10/17/19	10/18/19	11/08/19	Smyrna, TN	Women in Higher Education in Tennessee Meeting		165			165					165	10000/73100
11/12/19	11/14/19	12/3, 6, 13/19	Arlington, VA	American Association Community Colleges Meeting/Conference On Economic & Workforce Development	740	587	190	132	1,648					1,648	10000/73200
12/07/19	12/10/19	08/16/19	Houston, Texas	Southern Association of Colleges and Schools Commission On Colleges Meeting	\$ 539	\$ 395	\$ 153	\$ 30	\$ 1,117	\$ -	\$ -	\$ -	\$ -	\$ 1,117	10000/73200
12/09/20	12/10/20	1/10/20, 1/14/20, 1/17/20	Nashville, TN	Gates Foundation Meeting	835		46		662			\$ 219		881	10000/73100
12/10/20	12/12/20	01/14/20	Nashville, TN	Tennessee Board of Regents Meeting		520	153		672					672	10000/73100
01/21/20	01/25/20	12/13, 12/20/19	Amelia Island, FL	American Association Community Colleges Workforce Development	260	524			784					784	10000/73200
02/17/20	02/21/20	2/21/20, 3/20/20	National Harbor, MD	Dream 2020 Conference	509	1,292			1,801					1,801	10000/73200
03/27/20	03/30/20	2/21/20, 3/20/20	National Harbor, MD	American Association Community Colleges	629			22	651					651	10000/73200
<b>Total Travel Expenses for the President</b>					<b>\$ 3,986</b>	<b>\$ 3,651</b>	<b>\$ 541</b>	<b>\$ 184</b>	<b>\$ 8,144</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 219</b>	<b>\$ 8,363</b>	

**Southwest Tennessee Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

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					
8/13/19	8/22/19	The Taste	FedEx/Tennessee Colleges of Applied Technology /American World Trade Chamber of Commerce Meeting	\$ 200					\$ 200	20	\$ 10.00	10000/74490
8/13/19	8/22/19	The Taste	Tennessee Board of Regents/FedEx/Southwest TN Community College Executive Meeting		10				10	10	\$ 1.00	10000/74490
8/13/19	8/22/19	The Taste	President's Conference		32				32	4	\$ 8.10	10000/74490
8/19/19	12/31/19	The Taste	Fall 2019 Convocation (Breakfast)	1,625					1,625	250	\$ 6.50	10000/74985
8/19/19	12/31/19	The Taste	Fall 2019 Convocation (Lunch)	4,625					4,625	250	\$ 18.50	10000/74985
8/23/19	9/28/19	The Taste	Southwest Admissions Action Team Ad Hoc Force Meeting		45				45	5	\$ 9.00	10000/74490
10/16/19	10/31/19	The Taste	President's Cabinet Meeting		102				102	17	\$ 6.00	10000/74490
10/23/19	10/31/19	The Taste	Senior Staff Luncheon		152				152	16	\$ 9.50	10000/74490
12/4/19	12/12/19	The Taste	President's Cabinet Meeting		80				80	16	\$ 5.00	10000/74985
9/27/19	10/31/19	The Taste	Millington Area Luncheon				150		150	12	\$ 12.50	60000/74490
10/3/19	10/31/19	The Taste	Greater Memphis Chamber Assistants Luncheon				825		825	50	\$ 16.50	60000/74490
9/27/19	10/31/19	The Taste	Millington Area Luncheon				150		150	12	\$ 12.50	60000/74490
2/5/20	2/11/20	The Taste	President's Cabinet Meeting		81				81	17	\$ 4.75	10000/74985
2/5/20	2/11/20	The Taste	President's Cabinet Meeting		95				95	20	\$ 4.75	10000/74985
2/7/20	2/11/20	The Taste	Spring Convocation		5,125				5,125	250	\$ 20.50	10000/74985
2/28/20	3/18/20	The Taste	Tennessee Board of Regents Luncheon		250				250	20	\$ 12.50	10000/74985
3/3/20	3/18/20	The Taste	Working Lunch		20				20	2	\$ 10.00	10000/74985
2/4/20	4/14/20	Donelson's Catering	Tennessee Higher Education Commission		944				944	35	\$ 26.97	10000/74985
2/4/20	2/28/20	Donelson's Catering	Tennessee Higher Education Commission				3,406		3,406	100	\$ 34.06	60000/74985
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 13,386</b>	<b>\$ -</b>	<b>\$ 4,531</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,917</b>			

**Southwest Tennessee Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/19/19	Mahaffey Tent & Event Rentals	President's Retreat			\$ 750	\$ -	\$ -	\$ 750	60000/74530
08/07/19	Verizon wireless	Verion wireless July 19	34	-	-	-	-	34	10000/74296
10/01/19	Staples Business Advantage	Office Supplies			31			31	10100/74520
8/23/19	Premier Transportation	Local transportation accomodations for Tennessee Board of Regents meeting (8/15/19-8/16/19)	-	-	555	-	-	555	60000/74490
08/23/19	Aquila Phillips	President's Retreat			239			239	60000/74530
08/27/19	Staples Business Advantage	Office Supplies	104	-	-	-	-	104	10000/74520
08/30/19	Mahaffey Tent & Event Rentals	Convocation	320	-	-	-	-	320	10000/74530
08/30/19	Teddy Bear Express	Convocation	375					375	10000/74530
08/31/19	Intercompany charge	August 2019 Postage	1	-	-	-	-	1	10000/74230
09/03/19	Aquila Phillips	Convocation	125					125	10000/74530
09/10/19	Verizon wireless	Verion wireless August 19	34	-	-	-	-	34	10000/74296
10/01/19	Staples Business Advantage	Office Supplies	115	-	-	-	-	115	10000/74520
10/01/19	Staples Business Advantage	Office Supplies	19	-	-	-	-	19	10000/74520
10/08/19	Verizon wireless	Verion wireless Sept 19	34	-	-	-	-	34	10000/74296
10/11/19	Federal Express	Shipping	17					17	10000/74240
10/18/19	Bankcard Center	Subscription 6 months (The Daily Memphian)	168					168	10000/74480
10/18/19	Bankcard Center	Achieve The Dream 2020 Conference registration (2/15/20-2/22/20)	860					860	10000/74490
11/5/2019	Verizon wireless	Verion wireless Oct 19	34					34	10000/74296
11/8/2019	Bankcard Center	American Association of Community Colleges Annual Convention 2020 Registration	1,395					1,395	10000/74490
5/9/2020	Bankcard Center	American Association of Community Colleges Annual Convention 2020 Registration	(1,395)					(1,395)	10000/74490
11/08/19	Bankcard Center	Supplies for Greater Memphis Chamber Assistant's Luncheon on 10/3/19			23			23	60000/74530
11/15/19	Staples Business Advantage	Office Supplies	295					295	10000/74520
11/15/19	Staples Business Advantage	Office Supplies	47					47	10000/74520
11/22/19	Intercompany charge	Postage Sept 2019	9					9	10000/74230
11/22/19	Intercompany charge	Postage Oct 2019	1					1	10000/74230
11/30/19	Intercompany charge	Postage Nov 2019	1					1	10000/74230
12/6/2019	Verizon wireless	Verion wireless Nov 19	34					34	10000/74296
12/10/19	Southern Association of Colleges with Associate Degrees	Southern Association of Colleges with Associate Degrees Dues 2019-2020	150					150	10000/74480
12/13/19	Federal Express	Shipping	132					132	10000/74240
12/13/2019	Bankcard Center	2019 Southern Association of Colleges and Schools Commission On Colleges Annual meeting registration	550					550	10000/74490
12/13/19	Bankcard Center - Best Buy	Annual Holiday Open House Food Drive Giveaways			676			676	60000/74530

**Southwest Tennessee Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
12/17/19	Commercial Appeal	Subscription 6 months	102					102	10000/74480
12/20/19	Cordova International Farmers Market	Annual Holiday Open House			92			92	60000/74525
12/20/19	Cordova International Farmers Market	Annual Holiday Open House			260			260	60000/74525
12/20/19	Sams Club Direct	Annual Holiday Open House			354			354	60000/74525
12/20/19	Mahaffey Tent & Event Rentals	Annual Holiday Open House			148			148	60000/74530
12/20/19	Mahaffey Tent & Event Rentals	Annual Holiday Open House			367			367	60000/74530
12/20/19	Mahaffey Tent & Event Rentals	Events Supplies for Greater Memphis Chamber Assistants Luncheon			315			315	60000/74530
12/20/19	Mahaffey Tent & Event Rentals	Events supplies for Greater Memphis Chamber Assistants Event			370			370	60000/74530
12/31/19	Verizon wireless	Verion wireless Dec 19	34					34	10000/74296
02/07/20	Verizon wireless	Verion wireless Jan 20	34					34	10000/74296
03/06/20	Verizon wireless	Verion wireless Feb 20	34					34	10000/74296
02/28/20	Intercompany charge	Postage - Feb 2020	1					1	10000/74230
03/31/20	Intercompany charge	Postage March 2020	1					1	10000/74230
02/07/20	Federal Express	Shipping	11					11	10000/74240
01/24/20	President's Round Table	2019-2020 Org membership	600					600	10000/74480
03/24/20	Commercial Appeal	Subscription 6 months	99					99	10000/74480
03/24/20	InGenesis	Staffing - Switchboard Operator	2,371					2,371	10000/74490
02/04/20	Staples Business Advantage	Office Supplies	135					135	10000/74520
03/06/20	Staples Business Advantage	Office Supplies	91					91	10000/74520
02/04/20	Mahaffey Tent & Event Rentals	Tennessee Higher Education Commission Hiring Conference	1,156					1,156	10000/74525
04/14/20	Mahaffey Tent & Event Rentals	Spring Convocation	482					482	10000/74525
01/10/20	Ben E Keith Foods	Annual Holiday Open House			1,166			1,166	60000/74525
01/24/20	Ben E Keith Foods	Annual Holiday Open House			697			697	60000/74525
03/10/20	Mahaffey Tent & Party Rentals	Mentor Breakfast TNAchieves			528			528	60000/74525
01/14/20	Bankcard Center	Holiday Open House			337			337	60000/74530
04/13/20	Verizon wireless	Verion wireless Mar 20	34					34	10000/74296
03/04/20	Verizon wireless	Verion wireless Apr 20	34					34	10000/74296
03/04/20	Verizon wireless	Verion wireless May 20	34					34	10000/74296
03/04/20	Verizon wireless	Verion wireless Jun 20	34					34	10000/74296
05/31/20	Intercompany charge	Postage May 2020	2					2	10000/74230
06/23/20	Council for Higher Education	Annual Institutional membership 7/1/20 to 6/30/21	2,080					2,080	10000/74480
06/23/20	InGenesis	Staffing - Switchboard Operator	2,723					2,723	10000/74490
06/23/20	InGenesis	Staffing - Switchboard Operator	2,599					2,599	10000/74490
06/23/20	Staples Business Advantage	Office Supplies	39					39	10000/74520
06/23/20	Staples Business Advantage	Office Supplies	177					177	10000/74520
<b>Total Other Operating Expenses for the President</b>			<b>\$ 16,360</b>	<b>\$ -</b>	<b>\$ 6,233</b>	<b>\$ 676</b>	<b>\$ -</b>	<b>\$ 23,269</b>	



**Volunter State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2019 - June 30, 2020**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 267,484	\$ -	\$ -	\$ -	\$ -	\$ 267,484
Bonus Payments		20,527	-	-	-	-	20,527
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		-	-	-	-	-	-
<b>Salary, Benefits &amp; Other Payments</b>		<u>302,811</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>302,811</u>
Travel	A	4,334	-	9,130	-	-	13,464
Business Meals and Hospitality	B	2,041	-	2,513	1,413	-	5,967
Other Expenses	C	1,016	-	22,873	2,211	-	26,100
<b>Total Expenses for the President</b>		<u>310,202</u>	<u>-</u>	<u>34,516</u>	<u>3,624</u>	<u>-</u>	<u>348,342</u>
<b>President's Office:</b>							
Salary and Benefits (1 FTE)		74,938	-	-	-	-	74,938
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		1,241	-	-	-	-	1,241
		<u>76,180</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>76,180</u>
<b>Total Expenses</b>		<u><b>\$ 386,382</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 34,516</b></u>	<u><b>\$ 3,624</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 424,522</b></u>

**Additional Disclosures:**

**Bonus Payments** – The President was authorized for and received a bonus payment during the period of \$0.00.

**Housing** - The President is provided the use of a residence. Costs to maintain the home are paid by the [university/college] and totaled \$10,800.00 (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 [university/college] and totaled \$1241.18 (Organization Code 312155) for the period.

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

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

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

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

**Volunteer State Community College**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2019 - June 30, 2020**

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			
7/9/19	7/10/19	7/12/19	Hendersonv.Fairfield Inn	SACSCOC VP Visit		\$ 128	\$ -	\$ -	\$ -	\$ -	\$ 128	\$ -	\$ -	\$ 128	407500 - 73110
12/7/19	12/10/19	7/25/19	SACS COC	Annual Meeting Registration			\$ 35	\$ 550	\$ 585					\$ 585	102075 - 73210
7/16/19	8/27/19	7/26/19	John Hall Consulting	CPE Webinars - N.Batson				\$ 119			\$ 119			\$ 119	106075 - 73110
7/8/19	7/11/19	7/31/19	A.Muncy -Nashville, MtJuliet	Mtg w/Printer,Foundatin Event	\$ 45						\$ 45			\$ 45	502000 - 73110
7/26/19	7/31/19	8/14/19	N.Bishop -Lebanon,Gallatin	Chamber Mtgs,P-16 Council	35	-	-	-	-	-	35	-	-	35	108080 - 73110
10/3/19	10/3/19	9/6/19	Nashville, Tenn	Cumberland Region Tomorrow				125	125					125	102075 - 73110
10/11/19	10/15/19	9/11/19	J. Lewis - Orlando FL	Registr Fee /Studnts Transiti				495			495			495	107000 - 73210
8/20/19	8/29/19	9/18/19	N.Bishop - Gallatin	Mtgs,Lead Middle TN Conf	46	-	-	-	-	-	46	-	-	46	108080 - 73110
9/18/19	9/20/19	9/23/19	Greeneville, Tennessee	TBR Board Mtg		154			154					154	102075 - 73110
10/3/19	10/3/19	10/1/19	IIA Nashville	Seminar -N.Batson				160			160			160	106075 - 73110
10/3/19	10/3/19	10/1/19	Nashville, Tenn - CREDIT	Cumberland Region Tomorrow				(125)	(125)					(125)	102075 - 73110
9/18/19	9/20/19	10/2/19	Greeneville, Tennessee	PerDiem at TBR Board Mtg			55		55					55	102075 - 73110
9/17/19	9/19/19	10/9/19	N.Bishop -Clarksville TN	Leadership Mid TN	54	134	-	-	-	-	188	-	-	188	108080 - 73110
9/11/19	9/24/19	10/9/19	N.Bishop -Gallatin,Springfield	Chamber Meetings	29						29			29	108080 - 73110
10/11/19	10/15/19	10/30/19	J.Lewis - Orlando FL	Natl Conf Students Transition	309	485	297	50	-	-	1,141	-	-	1,141	107000 - 73210
11/18/19	11/18/19	11/13/19	IIA Nashville	Seminar -N.Batson				160			160			160	106075 - 73110
12/3/19	12/3/19	11/13/19	IIA Nashville	Seminar -N.Batson				30			30			30	106075 - 73110
10/2/19	10/30/19	11/6/19	N.Bishop -Hville,Springfield	Chamber Meetings	206	-	-	-	-	-	206	-	-	206	108080 - 73110
10/30/19	10/30/19	11/20/19	R.Parrent-Livingston TN	Promote Work Based Learnin	88	-	-	-	-	-	88	-	-	88	202680 - 73110
11/4/19	11/12/19	11/20/19	N.Bishop -Hartsville,Springfiel	Chamber Meetings	35	-	-	-	-	-	35	-	-	35	108080 - 73110
11/20/19	11/21/19	12/11/19	N.Bishop -Murreesboro	Leadership Mid TN	44	164	-	-	-	-	208	-	-	208	108080 - 73110
12/7/19	12/10/19	12/18/19	Houston, Texas	Annual SACSCOC Mtg	429	699	214	108	1,450	-	-	-	-	1,450	102075 - 73210
10/2/19	12/5/19	12/18/19	J.Lewis -Springfield,Cookeville	Site Visits	273						273			273	107000 - 73110
11/18/19	11/18/19	12/18/19	R.Parrent -Nashville	TBR Summit Mtg	25	-	-	-	-	-	25	-	-	25	202680 - 73110
11/19/19	12/13/19	12/18/19	N.Bishop-Springfield,Nashville	Chamber Meetings	105						105			105	108080 - 73110
12/11/19	12/13/19	12/18/19	N.Bishop-Lebanon, Franklin	Leadership Mid TN	32	165					197			197	108080 - 73110
3/29/20	3/31/20	1/7/20	New Orleans, LA	Academic Impressions Conf				1,990	1,990					1,990	102075 - 73210
11/18/19	11/18/19	1/8/20	N.Batson -Nashville	CPE Seminar	17			160			177			177	106075 - 73110
12/3/19	12/3/19	1/8/20	N.Batson -Nashville	Ethics Luncheon	29			30			59			59	106075 - 73110
4/1/20	4/1/20	1/9/20	J Faulkner - Nashville TN	TN College Assoc Mtg Regis				100	100					100	102075 - 73110
1/10/20	1/10/20	1/22/20	R.Parrent -Franklin TN	HIP Statewide Conference	40						40			40	202680 - 73110
1/29/20	1/29/20	2/5/20	R.Parrent - Sprinfield TN	Presentation Public Library	30						30			30	108080 - 73110
2/17/19	1/31/20	2/12/20	N.Bishop -Nashville,Lebanon	ECD, Chamber Meetings	66						66			66	108080 - 73110
1/13/20	1/14/20	2/12/20	N.Bishop -JohnsonCity, etc	OSHA Meetings	54	117	83				254			254	108080 - 73110
2/19/20	4/1/20	2/17/20	John Hall Consulting	CPE Webinars - N.Batson				119			119			119	106075 - 73110
4/14/20	4/17/20	2/18/20	Odessa College	Conference -Multiple Staff				8,000			8,000			8,000	310236 - 73210
4/14/20	4/17/20	2/19/20	Southwest Airlines, TX	Odessa Conf -Multiple Staff	487						487			487	310236 - 73210
2/17/20	2/25/20	3/4/20	J.Lewis - Maryland and D.C.	Dream2020,FYE Conferences	331	2,003	646	545			3,525			3,525	107000 - 73210
2/4/20	2/24/20	3/4/20	N.Bishop -Portland,Springfield	ECD,Chamber Meetings	23						23			23	108080 - 73110
2/13/20	2/28/20	3/4/20	R.Parrent -Gallatin,Springfield	Promote Work Based Learnin	68						68			68	202680 - 73110
4/14/20	4/14/20	3/31/20	Odessa College CANCELLED	Registration Full Refund				(8,000)			(8,000)			(8,000)	310236 - 73210
3/4/20	3/10/20	4/1/20	N.Bishop-Gallatin,Nashville	ECD Meetings March	24						24			24	108080 - 73110
4/8/20	6/20/20	6/10/20	N.Batson - Webinar	Reimb. CPE Webinar	99						99			99	106075 - 73110
4/16/20	4/16/20	6/10/20	N.Batson - Webinar	Reimb. CPE Webinar	19						19			19	106075 - 73110
5/11/20	0515/20	6/10/20	N.Batson - Webinar	Reimb. CPE Webinar	425						425			425	106075 - 73110
<b>Total Travel Expenses for the President</b>					<b>\$ 3,469</b>	<b>\$ 4,049</b>	<b>\$ 1,330</b>	<b>\$ 4,616</b>	<b>\$ 4,334</b>	<b>\$ -</b>	<b>\$ 9,130</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,464</b>	

**Volunteer State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2019 - June 30, 2020**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/26/19	8/15/19	TN Central Economic Author	Annual Mtg and Luncheon			\$ 20			\$ 20	1	\$ 20.00	108080 - 74530
7/23/19	8/22/19	Paul Fields	Lunch for Prospective Donor	-	-	-	15	-	15	1	\$ 15.00	101001 - 74530
7/9/19	8/22/19	Paul Fields	Lunch w/SACSCOC V.P.	156	-	-	-	-	156	12	\$ 13.00	102225 - 74530
7/10/19	8/22/19	Paul Fields	Lunch w/SACSCOC V.P.	-	-	10	-	-	10	1	\$ 9.75	407500 - 74530
7/10/19	8/22/19	Paul Fields	Refreshmts Campus Forum	150	-	-	-	-	150	75	\$ 2.00	102225 - 74530
7/11/19	8/22/19	Paul Fields	Refreshmts SNAP Mtg	-	-	48	-	-	48	12	\$ 4.00	108080 - 74530
7/24/19	8/22/19	Paul Fields	Lunch w/builders,developers	-	-	256	-	-	256	22	\$ 11.64	108080 - 74530
8/12/19	8/26/19	Gallatin Ch of Commerce	Luncheon -Faulkner,Lewis				36		36	2	\$ 18.00	502000 - 74490
8/20/19	9/12/19	WhiteHouse Ch of Commerce	Luncheon - C.Alexander	-	-	14	-	-	14	1	\$ 14.00	502000 - 74530
8/23/19	9/12/19	Gallatin Ch of Commerce	Luncheon - N. Bishop	-	-	18	-	-	18	1	\$ 18.00	108080 - 74530
9/20/19	9/16/19	IIA Nashville Chapter	Luncheon -N. Batson			25			25	1	\$ 25.00	106075 - 74530
9/3/19	9/18/19	Richard Parrent - reimburse	Hartsville Ch of Comm Lunch	-	-	10	-	-	10	1	\$ 10.00	108080 - 74530
9/15/19	9/25/19	Andrew White - reimburse	Lunch ACBSP site visit team	-	-	7	-	-	7	1	\$ 7.20	218075 - 74530
9/9/19	9/26/19	Gallatin Ch of Commerce	Luncheon - J.Faulkner	-	-	-	18	-	18	1	\$ 18.00	502000 - 74490
9/10/19	9/26/19	Hend Chamber of Commer	Luncheon - J.Faulkner				25		25	1	\$ 25.00	502000 - 74490
9/6/19	10/3/19	Paul Fields	Lunch - KUKA Guests	150					150	10	\$ 15.00	102225 - 74530
8/9/19	10/3/19	Paul Fields	Foundation Trustee Brkfast				9		9	1	\$ 8.50	101001 - 74530
8/9/19	10/3/19	Paul Fields	Foundation New Trustee Lnch				13		13	1	\$ 12.50	101001 - 74530
8/21/19	10/3/19	Paul Fields	Faculty Apprec Grab-Go Lnch				2		2	1	\$ 2.35	101001 - 74530
10/6/19	10/6/19	Sams Club	Snacks - SACS visit			259			259	8	\$ 32.42	407500 - 74530
10/7/19	10/7/19	Publix	Snacks - SACS visit			16			16	8	\$ 2.06	407500 - 74530
10/7/19	10/7/19	Sam's Sports Grill	Lunch SACS Committee			52			52	5	\$ 10.47	407500 - 74530
10/14/19	10/14/19	Gallatin Ch of Commerce	Luncheon - J.Faulkner				18		18	1	\$ 18.00	502000 - 74490
8/27/19	10/10/19	Paul Fields	Coffee with the Prez			150			150	1	\$ 2.50	606311 - 74530
10/2/19	10/16/19	Nicholas Bishop	Reimb-WorkBaseLrng Event			23			23	8	\$ 2.85	108080 - 74530
10/22/19	10/30/19	Nicholas Bishop	Reimb-WorkBaseLrng Event			13			13	27	\$ 0.50	108080 - 74530
10/1/19	10/31/19	Hartsville Chamber of Comm	Luncheon - R.Parrent			10			10	1	\$ 10.00	108080 - 74530
11/18/19	11/5/19	Gallatin Ch of Commerce	Luncheon - Dr. Faulkner				18		18	1	\$ 18.00	502000 - 74490
10/21/19	11/14/19	Gallatin Ch of Commerce	Luncheon -N.Bishop			18			18	1	\$ 18.00	502000 - 74490
10/3/19	11/21/19	Paul Fields	SACS Q&A Morning Session			4			4	1	\$ 3.50	407500 - 74530
10/3/19	11/21/19	Paul Fields	SACS Q&A Afternoon Sessn			3			3	21	\$ 2.75	407500 - 74530
10/4/19	11/21/19	Paul Fields	SACS Student Info Session			9			9	12	\$ 9.25	407500 - 74530
10/22/19	11/21/19	Paul Fields	Minority Affairs Movie Night			4			4	15	\$ 3.75	606307 - 74530
10/29/19	11/21/19	Paul Fields	Cyber-Security Seminar			10			10	50	\$ 9.50	218150 - 74530
11/25/19	11/25/19	Hend Chamber of Commer	Luncheon - Dr. Faulkner				25		25	1	\$ 25.00	502000 - 74530
12/4/19	12/4/19	Domino's Pizza	QEP Focus Groups			52			52	1	\$ 52.00	107000 - 74530
12/5/19	12/5/19	Marco's Pizza	QEP Focus Groups			62			62	1	\$ 62.00	107000 - 74530
12/5/19	12/5/19	Pizza Hut	QEP Focus Groups			45			45	1	\$ 45.00	107000 - 74530
10/25/19	12/5/19	Paul Fields	North Central P-16 Lunch	418					418	38	\$ 11.00	102225 - 74530
10/1/19	12/5/19	Paul Fields	Campus Forum	150					150	75	\$ 2.00	102225 - 74530
12/13/19	12/5/19	TN Central Economic Author	Luncheon - R.Parrent			20			20	1	\$ 20.00	108080 - 74530

**Volunteer State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2019 - June 30, 2020**

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					
12/5/19	12/18/19	Jenny Bartley	Reimb-Fall19 Grad Awards			4			4	1	\$ 4.18	732000 - 74530
11/22/19	12/19/19	Paul Fields	Campus Legislat Breakfast	614					614	44	\$ 13.95	102225 - 74530
11/12/19	12/19/19	Paul Fields	Lunch/Community Leaders				15		15	1	\$ 15.00	101001 - 74530
11/11/19	12/19/19	Paul Fields	Veterans Meet/Greet			8			8	1	\$ 8.25	606307/603075
12/3/19	1/8/20	S.Cannon Reimbursement	Grad Reception Cookeville			0			0	1	\$ 0.33	606318 - 74530
11/12/19	1/9/20	Paul Fields	Phone-A-Thon				130		130	15	\$ 8.65	101001 - 74530
11/13/19	1/9/20	Paul Fields	Leadership Sumner				11		11	1	\$ 10.50	101001 - 74530
11/14/19	1/9/20	Paul Fields	Retiree Breakfast				248		248	28	\$ 8.85	101001 - 74530
12/3/19	1/9/20	Paul Fields	QEP Focus Groups			59			59	13	\$ 4.50	107000 - 74530
12/6/49	1/9/20	Paul Fields	Alumni Mixer			9			9	1	\$ 9.25	504000 - 74530
12/11/19	1/9/20	Paul Fields	Gratitude Cookies				123		123	82	\$ 1.50	101001 - 74530
12/13/19	1/9/20	C&C Enterprises/Grade A	Grad Reception Cookeville			6			6	1	\$ 6.16	606318 - 74530
12/13/19	1/9/20	C&C Enterprises/Grade A	Pres Advisory Board Mtg			422			422	32	\$ 13.19	208230 - 74530
2/4/20	1/24/20	Hend Chamber of Commer	Luncheon - J Faulkner				25		25	1	\$ 25.00	502000 - 74530
1/25/20	1/28/20	Longhorn Steakhouse	Lunch with Donor				13		13	1	\$ 13.09	101001 - 74530
1/24/20	2/20/20	Paul Fields	P-16 Lunch and Meeting			541			541	47	\$ 11.50	108080 - 74530
1/30/20	2/20/20	Paul Fields	Soul Food Luncheon			9			9	1	\$ 9.00	606307 - 74530
1/27/20	2/20/20	Paul Fields	Life of Dr. Martin L King Jr			4			4	1	\$ 4.00	606311 - 74530
2/5/20	2/20/20	Paul Fields	Tuskegee Airmen Lunch			9			9	1	\$ 9.00	606311 - 74530
2/6/20	2/20/20	Paul Fields	Coffee with the Prez			150			150	60	\$ 2.50	606311 - 74530
1/15/20	2/27/20	Paul Fields	Snacks -Campus Forum	188					188	75	\$ 2.50	102225 - 74530
1/17/20	2/27/20	Paul Fields	Board of Trustees Mtg				9		9	1	\$ 8.50	101001 - 74530
2/10/20	3/9/20	Gallatin Ch of Commerce	Luncheon- Faulkner, Bishop				36		36	2	\$ 18.00	502000 - 74490
2/22/20	3/26/20	Paul Fields	WorkBased Learning Event			50			50	50	\$ 1.00	108080 - 74530
3/10/20	3/26/20	Paul Fields	Leadership Gallatin Luncheon			10			10	1	\$ 10.00	104075 - 74530
2/14/20	4/2/20	Paul Fields	TBR Visit to Gallatin Campus	125					125	25	\$ 5.00	102075 - 74530
3/6/20	4/2/20	Paul Fields	TN Promise Mentor Breakfast			7			7	120	\$ 6.50	602075 - 74530
3/12/20	4/2/20	Paul Fields	Pres.Cabinet Special Mtg			41			41	15	\$ 2.75	202681 - 74530
2/4/20	4/9/20	Paul Fields	Belmont Articulation Agreemt			6			6	35	\$ 5.75	104075 - 74530
12/16/19	4/9/20	Paul Fields	Employee Holiday Lunch				625		625	250	\$ 2.50	101001 - 74530
5/28/20	6/10/20	Shannon Hernandez	Reimb - Workshop Lunch	91					91	9	\$ 10.11	102225 - 74530
11/19/19	6/18/20	Gallatin Ch of Commerce	Chamber Luncheon-Alexander				18		18	1	\$ 18.00	502000 - 74530
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 2,041</b>	<b>\$ -</b>	<b>\$ 2,513</b>	<b>\$ 1,413</b>	<b>\$ -</b>	<b>\$ 5,967</b>			

**Volunteer State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2019 - June 30, 2020**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/18/19	Verizon	President's iPad	\$ -	\$ -	\$ 34	\$ -	\$ -	\$ 34	307075 - 74630
7/18/19	Hendersonville COC	Membership Renewal			\$ 500			\$ 500	502000 - 74490
7/18/19	McDougal, Ray	President's Ambass. Polos				\$ 495		\$ 495	101001 - 74510
7/18/19	Gallatin Rotary Club	Dues for Emily Short			\$ 165			\$ 165	502000 - 74490
7/25/19	Staples	Office Supplies -N Batson			\$ 105			\$ 105	106075 - 74510
7/25/19	Rotary Club Hendersonville	Dues for Dr. Faulkner			\$ 350			\$ 350	502000 - 74490
7/31/19	R.J. Young	Copier Rental			266			266	107000 - 74630
7/31/19	U.S. Postal Service	Postage for July 2019	13					13	102075 - 74230
7/31/19	R.Wade Powers	College Service in Advisory Capacity Foundation Board			761			761	107000 - 61302
8/22/19	Verizon	President's iPad			34			34	307075 - 74630
8/28/19	R.J. Young	Copier Rental			266			266	107000 - 74630
8/29/19	Staples	Name Badge New Employee	10					10	102075 - 74510
8/31/19	U.S. Postal Service	Postage for August 2019	6					6	102075 - 74230
8/31/19	R.Wade Powers	College Service in Advisory Capacity Foundation Board			761			761	107000 - 74630
9/6/19	The Chronicle Higher Education	Subscription			170			170	302150 - 74480
9/12/19	Richard Suter Photographer	Photos of Foundation				690		690	101001 - 74490
9/12/19	Rotary Club Cookeville	Dues for Lori Richards			165			165	502000 - 74490
9/25/19	R.J. Young	Copier Rental			266			266	107000 - 74630
9/26/19	Staples	Office Supplies	102					102	102075 - 74510
9/26/19	Cookeville Sunset Rotary	Dues for Stephanie Voris			103			103	502000 - 74490
9/26/19	Verizon	President's iPad			34			34	307075 - 74630
9/26/19	FHEG/Follett High Ed Grp	Shirts for Pres.Ambassadors				676		676	101001 - 74510
9/30/19	U.S. Postal Service	Postage for September 2019	11					11	102075 - 74230
9/30/19	R.Wade Powers	College Service in Advisory Capacity Foundation Board			761			761	107000 - 74630
10/7/19	Concept One	Name Badges -SACS visitors			104			104	104075 - 74170
10/17/19	Verizon	President's iPad			34			34	307075 - 74630
10/21/19	UPS	Mailing to SACS rep			18			18	104150 - 74510
10/24/19	Rotary Club Hendersonville	Dues for Dr. Faulkner				350		350	502000 - 74490
10/25/19	Staples	Office Supplies	66					66	107000 - 74510
10/28/19	Staples	Office Supplies	4					4	107000 - 74510
10/31/19	Dragonfly Screen Graphics	1st Generation t-shirts			1,773			1,773	104075 - 74510
10/31/19	U.S. Postal Service	Postage for October 2019			29			29	102075 - 74230
10/31/19	R.Wade Powers	College Service in Advisory Capacity Foundation Board			761			761	107000 - 61302
11/6/19	Staples	Office Supplies - Auditor	9					9	106075 - 74510
11/6/19	R.J. Young	Copier Rental			266			266	107000 - 74630
11/7/19	ASAP Printing	Invitations - Legislat Brkfast			60			60	108080 - 74510
11/7/19	AAC&U	Annual Membership			2,720			2,720	302150 - 74480
11/6/19	Staples	Office Supplies - Auditor	75					75	106075 - 74510
11/21/19	Gallatin Chamb of Commerce	Annual Dues			400			400	502000 - 74490
11/21/19	Verizon	President's iPad			34			34	307075 - 74630
11/30/19	U.S. Postal Service	Postage for November 2019			15			15	102075 - 74230
11/30/19	R.Wade Powers	College Service in Advisory Capacity Foundation Board			761			761	107000 - 74630
12/5/19	ASAP Printing	Re-print Holiday Cards w/sig			95			95	104075 - 74170
12/7/19	Staples	Office Supplies -J.Lewis			80			80	107000 - 74510
12/11/19	ACUA	Membership Renewal			175			175	107000 - 74480
12/19/19	Verizon	President's iPad			34			34	307075 - 74630
12/31/19	U.S. Postal Service	Postage for December 2019			4			4	102075 - 74230
12/31/19	R.Wade Powers	College Service in Advisory Capacity Foundation Board			761			761	107000 - 74630
1/8/20	R.J. Young	Copier Rental			266			266	107000 - 74630
1/8/20	R.J. Young	Copier Rental			266			266	107000 - 74630
1/9/20	TN College Association	Annual Dues - J.Faulkner			75			75	302150 - 74480
1/9/20	Staples	Note Cards for Dr. Faulkner	233					233	102075 - 74510
1/9/20	WalMart	Coffee Maker/Supplies	137					137	102075 - 74510

**Volunteer State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2019 - June 30, 2020**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
1/10/20	WalMart	Coffee Supplies	20					20	102075 - 74510
1/16/20	Staples	Business Cards Dr. Faulkner	130					130	102075 - 74510
1/16/20	Verizon	President's iPad			34			34	307075 - 74630
1/16/20	White House Ch of Commerce	Annual Membership Dues			385			385	502000 - 74490
1/22/20	R.J. Young	Copier Rental			266			266	107000 - 74630
1/22/20	OfficeDepot	iPad Keyboard	90					90	102075 - 74510
1/23/20	Chatt State Comm College	Stipend -Reg.PTK Activities			127			127	302150 - 74480
1/25/20	Staples	File Jackets - M.Johnson	18					18	102075 - 74510
1/30/20	Rotary Club Hendersonville	Dues			350			350	502000 - 74490
1/30/20	Gallatin Rotary Club	Dues			165			165	502000 - 74490
1/30/20	Staples	Vellum Tissue Inserts	24					24	102075 - 74510
1/31/20	U.S. Postal Service	Postage for January 2020	6					6	102075 - 74230
1/31/20	R. Wade Powers	College Service in Advisory Capacity Foundation Board			761			761	107000 - 74630
2/20/20	Verizon	President's iPad			34			34	307075 - 74630
2/26/20	R.J. Young	Copier Rental			266			266	107000 - 74630
2/28/20	Cronin & Company	Sympathy Cards			58			58	102075 - 74510
2/29/20	U.S. Postal Service	Postage for February 2020	5					5	102075 - 74230
2/29/20	R.Wade Powers	College Service in Advisory Capacity Foundation Board			761			761	107000 - 74630
3/12/20	ASAP Printing	WorkBased Learn Postcards			469			469	108080 - 74510
3/19/20	Verizon	President's iPad			34			34	307075 - 74630
3/25/20	R.J. Young	Copier Rental			266			266	107000 - 74630
3/31/20	U.S. Postal Service	Postage for March 2020	10					10	102075 - 74230
3/31/20	R.Wade Powers	College Service in Advisory Capacity Foundation Board	-	-	761	-	-	761	107000 - 74630
4/9/20	Cookeville Chamber of Comm	Membership Dues			225			225	502000 - 74490
4/23/20	Verizon	President's iPad			34			34	307075 - 74630
4/29/20	R.J. Young	Copier Rental			266			266	107000 - 74630
4/30/20	Rotary Club Cookeville	Membership Dues			135			135	502000 - 74490
4/30/20	U.S. Postal Service	Postage for April 2020			3			3	102075 - 74230
4/30/20	R. Wade Powers	College Service in Advisory Capacity Foundation Board			761			761	107000 - 74630
5/21/20	Rotary Club Hendersonville	Member Dues			350			350	502000 - 74490
5/21/20	Verizon	President's iPad			34			34	307075 - 74630
5/27/20	R.J. Young	Copier Rental			266			266	107000 - 74630
5/30/20	U.S. Postal Service	Postage for May 2020			4			4	102075 - 74230
5/30/20	R. Wade Powers	College Service in Advisory Capacity Foundation Board			761			761	107000 - 74630
6/1/20	Apple Education	K. Waller's iPad			508			508	307100 - 74515
6/11/20	Gallatin Rotary Club	Member Dues			165			165	502000 - 74490
6/18/20	Verizon	President's iPad			34			34	307075 - 74630
6/19/20	Amazon	Case -K Waller's iPad	47					47	102075 - 74510
6/30/20	R.J. Young	Copier Rental			266			266	107000 - 74630
6/30/20	U.S. Postal Service	Postage for June 2020			5			5	102075 - 74230
6/30/20	R. Wade Powers	College Service in Advisory Capacity Foundation Board			761			761	107000 - 74630
8/13/20	R.J. Young	Copier Rental			89			89	107000 - 74630
<b>Total Other Operating Expenses for the President</b>			<b>\$ 1,016</b>	<b>\$ -</b>	<b>\$ 22,873</b>	<b>\$ 2,211</b>	<b>\$ -</b>	<b>\$ 26,100</b>	

\*Note \* R.J. Young had a price discrepancy, so only one payment was made to this vendor during this 2nd quarter \*

**Walters State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 218,050	\$ -	\$ -	\$ -	\$ -	\$ 218,050
Bonus Payments		3,085	-	-	-	-	3,085
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>244,335</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>244,335</u>
Travel	A	3,291	-	-	-	-	3,291
Business Meals and Hospitality	B	978	-	-	7,828	-	8,806
Other Expenses	C	-	-	-	1,000	-	1,000
<b>Total Expenses for the President</b>		<u>248,603</u>	<u>-</u>	<u>-</u>	<u>8,828</u>	<u>-</u>	<u>257,431</u>
<b>President's Office:</b>							
Salary and Benefits (1.5 FTE)		131,489	-	-	-	-	131,489
Travel		89	-	-	-	-	89
Business Meals and Hospitality		9,152	-	-	-	-	9,152
Other Expenses		8,269	-	-	-	-	8,269
		<u>148,999</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>148,999</u>
<b>Total Expenses</b>		<u>\$ 397,603</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,828</u>	<u>\$ -</u>	<u>\$ 406,431</u>

**Additional Disclosures:**

**Bonus Payments** – The President was authorized for and received a \$300 bonus for longevity and a \$2,785 incentive in July 2019

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

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

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

**Walters State Community College**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

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			
6/25/19	7/3/19	7/22/19	Ireland	2019 TnCIS Professional Development Program	\$ -	\$ -	\$ 646	\$ 50	\$ 696	\$ -	\$ -	\$ -	\$ -	\$ 696	11000-73230
10/4/19	10/4/19	8/7/19	San Diego, CA	Executive Seminar for Comm. College Presidents*	-	-	-	425	425	-	-	-	-	425	11000-73210
10/3/19	10/5/19	10/9/19	San Diego, CA	To attend CASE Conference for CC Presidents	490	496	178	11	1,175	-	-	-	-	1,175	11000-73230
9/12/19	9/12/19	10/30/19	Walters State = Morristown	Chris Hyder mileage reimbursement**	56	-	-	-	56	-	-	-	-	56	11000-73500
11/8/19	11/9/19	11/15/19	Albuquerque, NM	To attend National Cross Country meet	620	109	83	28	840	-	-	-	-	840	11000-73210
1/13/20	1/14/20	1/28/20	Charlotte, NC	To attend NJCAA board meeting	-	-	84	-	84	-	-	-	-	84	11000-73210
2/13/20	2/13/20	2/17/20	Pigeon Forge, TN	To attend Pigeon Forge State of the City Address	-	-	-	15	15	-	-	-	-	15	11000-73110
<b>Total Travel Expenses for the President</b>					<b>\$ 1,166</b>	<b>\$ 606</b>	<b>\$ 990</b>	<b>\$ 529</b>	<b>\$ 3,291</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,291</b>	

\*Registered for full conference for \$825 accidentally. Only meant to register for Executive Seminar. A refund of \$440 was received resulting in a total of \$425 for Seminar only.

\*\*Vistor travel - Chris Hyder came to go over the President Expense Report and we reimbursed his mileage - I0139982/JV004500



**Walters State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

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					
10/24/19	7/11/19	Knoxville Urban League	Equal Opportunity Awards Gala	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	10	\$ 200.00	11025-74981
8/8/19	7/16/19	Pigeon Forge Hospitality Association	"Honoring Sevier Co Educators" - August PFHTA Membership Meeting - Pirates Voyage Dinner & Show	27	-	-	-	-	27	1	\$ 27.47	11000-74981
7/29/19	7/29/19	Olive Garden - US Bank	Best Practices/Collaboration Meeting	230	-	-	-	-	230	15	\$ 15.33	11000-74981
various	8/21/19	Walmart	Snacks & beverages to be used for various meetings and functions	59	-	-	-	-	59	various	various	11000-74981
8/29/19	9/10/19	Little Dutch Restaurant	VP Council Working Lunch Retreat*	-	-	-	117	-	117	8	\$ 14.64	11025-74981
8/27/19	9/12/19	TN Smokies	Entertaining potential donors and families at TN Smokes game*	-	-	-	473	-	473	20	\$ 23.65	33010-74981
11/12/19	10/29/19	Greene County Partnership Inc.	November Membership Breakfast	9	-	-	-	-	9	3	\$ 3.00	11000-74981
12/3/19	11/4/19	General Morgan Inn	Business luncheon to discuss continued use of Greeneville Welding Center*	-	-	-	95	-	95	5	\$ 19.00	11025-74981
	12/3/19	Aubrey's Restaurant										
various	1/3/20	Walmart	Snacks & beverages to be used for various meetings and functions	81	-	-	-	-	81	various	various	11000-74981
various	1/3/20	Walmart	Snacks & beverages to be used for various meetings and functions	84	-	-	-	-	84	various	various	11000-74981
annual	1/16/20	The Country Club, Inc.	Annual membership dues	-	-	-	4,746	-	4,746	6	\$ 791.00	11050-74480
various	1/22/20	Walmart	Snacks & beverages to be used for various meetings and functions	28	-	-	-	-	28	various	various	11000-74981
1/20/20	2/4/20	The General Morgan Inn	Entertaining potential donors*	-	-	-	207	-	207	4	\$ 51.75	11025-74981
2/7/20	2/10/20	Hillbillys LLC	Lunch for annual legislative meeting	300	-	-	-	-	300	25	\$ 12.00	11000-74981
2/11/20	2/11/20	Peggy Ann Bakery	TBR Strategic Enrollment meeting	35	-	-	-	-	35	various	various	11000-74981
various	2/24/20	Walmart	Snacks & beverages to be used for various meetings and functions	105	-	-	-	-	105	various	various	11000-74981
3/26/20	2/25/20	Sevier Co Partners in Progress Education Foundation	Table sponsorship for their fundraiser	-	-	-	140	-	140	8	\$ 17.50	33010-74984
3/6/20	3/26/20	The Country Club, Inc.	Lunch with WSCC Foundation President & potential donor*	-	-	-	50	-	50	4	\$ 12.50	11025-74981
3/13/20	5/11/20	Petty Cash	Greene Co Partnership Legislative Breakfast	20	-	-	-	-	20	1	\$ 20.00	11000-74981
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 978</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,828</b>	<b>\$ -</b>	<b>\$ 8,806</b>			

\*Dr. Miksa paid for the meals. This is reimbursing him.

Walters State Community College  
 Schedule C - Other Expenses for the President - Unaudited  
 For the Period July 1, 2019 to June 30, 2020

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
2/13/20	HC*Excell	Donation in support of education	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	11050-74984
<b>Total Other Operating Expenses for the President</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 1,000</b>	

**Tennessee Board of Regents  
Summary of the Chancellor's Expenses - Unaudited  
For the Period July 1, 2019 to June 30, 2020**

	Supplemental Schedule	Chancellor's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>Chancellor:</b>							
Salary and Benefits		\$ 417,546	\$ -	\$ -	\$ -	\$ -	\$ 417,546
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		12,000	-	-	-	-	12,000
Housing Allowance		-	-	-	-	-	-
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		1,080	-	-	-	-	1,080
<b>Salary, Benefits &amp; Other Payments</b>		<u>439,026</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>439,026</u>
Travel	A	4,265	-	2,115	-	-	6,380
Business Meals and Hospitality	B	1,269	-	-	-	-	1,269
Other Expenses	C	-	-	-	-	-	-
<b>Total Expenses for the Chancellor</b>		<u>444,560</u>	<u>-</u>	<u>2,115</u>	<u>-</u>	<u>-</u>	<u>446,675</u>
<b>Chancellor's Office:</b>							
Salary and Benefits (1 FTE)		112,213	-	-	-	-	112,213
Travel		2,364	-	-	-	-	2,364
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		24,089	-	-	-	-	24,089
		<u>138,665</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>138,665</u>
<b>Total Expenses</b>		<u>\$ 583,225</u>	<u>\$ -</u>	<u>\$ 2,115</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 585,340</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, 2019 to June 30, 2020

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			
8/15/19	8/19/19	10/15/19	Memphis	THEC Innovative Governance meeting	\$ 1,175	\$ -	\$ -		\$ 1,175	\$ -	\$ -	\$ -	\$ -	\$ 1,175	100000-73100
8/27/19	8/28/19	10/8/19	Cleveland	CLSCC building groundbreaking		\$ 125	\$ 110		\$ 235	\$ -	\$ -	\$ -	\$ -	\$ 235	100000-73100
9/18/19	9/20/19	11/5/19	Greeneville	board meeting	\$ 473	\$ 220	\$ -		\$ 693					\$ 693	100000-73100
10/10/19	10/11/19	11/19/19	Harriman	RSCC building dedication		\$ 99	\$ 83		\$ 182					\$ 182	100000-73100
10/22/19	10/23/19	11/19/19	Washington, DC	Million Womens Mentors conference speaker	\$ 231	\$ 276	\$ 114	\$ 25	\$ 645					\$ 645	100000-73200
10/24/19	8/5/19	8/8/19	Nashville	Nashville Legislative Summit				1,235 (a)	\$ 1,235	-	-	-	-	\$ 1,235	100000-73100
12/9/19	12/9/19	11/19/19	Houston, TX	SACSCOC annual meeting - cancellation fee				100 (b)	\$ 100					\$ 100	100000-73100
2/18/20	2/21/20	3/10/20	National Harbor, MD	Achieving the Dream Conference	350	828	266	672 (c)	\$ -		2,115			\$ 2,115	700000-73200
<b>Total Travel Expenses for the Chancellor</b>					<b>\$ 2,229</b>	<b>\$ 1,547</b>	<b>\$ 573</b>	<b>\$ 2,032</b>	<b>\$ 4,265</b>	<b>\$ -</b>	<b>\$ 2,115</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,380</b>	

- (a) Registration fees.
- (b) Did not attend - registration cancellation fee.
- (c) Registration fees were \$625.50 and airport parking was \$46.43.

**Tennessee Board of Regents**  
**Schedule B - Business Meals & Hospitality Expenses for the Chancellor - Unaudited**  
**For the Period July 1, 2019 to June 30, 2020**

Event Date	Date Paid	Payee	Description of Event	Chancellor's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/26/19	10/18/19	Mary Ann Hammonds reimbursement	Correctional education lunch meeting	93					93	6	\$ 15.51	100000-74501
8/6/19	8/14/19	Ambrosia Catering	Regional Presidents' meeting	\$ 851	\$ -	\$ -	\$ -	\$ -	\$ 851	53	\$ 16.05	100000-74501
8/6/19	9/3/19	Jackson State Community College	Regional Presidents' meeting	325					325	16	\$ 20.31	100000-74501
<b>Total Business Meals and Hospitality Expenses for the Chancellor</b>				<b>\$ 1,269</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,269</b>			

Tennessee Board of Regents  
 Schedule C - Other Expenses for the Chancellor - Unaudited  
 For the Period July 1, 2019 to June 30, 2020

Date Paid	Payee	Description	Chancellor's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
none paid Jul 2019 - June 30, 2020			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
			-	-	-	-	-	-	
<b>Total Other Operating Expenses for the Chancellor</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

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BOARD TRANSMITTAL

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MEETING: Committee on Audit

SUBJECT: System-wide Internal Audit Updates

DATE: November 17, 2020

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:

- New Information Systems Auditor
- TN Colleges and Universities Internal Auditors Virtual Conferences- October 2020

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BOARD TRANSMITTAL

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MEETING: Committee on Audit  
SUBJECT: University Updates  
DATE: November 17, 2020  
PRESENTER: Mike Batson  
ACTION REQUIRED: Informational Report  
STAFF'S  
RECOMMENDATION: Accept Report

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

**Summary of Recent Activities**

- The State of Tennessee Comptroller of the Treasury released the Financial and Compliance Audit Report for the below universities.

**FINANCIAL AND COMPLIANCE AUDITS –FINDINGS**

Tennessee State University  
— FYE June 30, 2018  
Tennessee State University Foundation  
— FYE June 30, 2018



**Tennessee Board of Regents  
Audit Committee  
November 17, 2020**

***University Updates  
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
Tennessee State University	June 30, 2018	Unmodified Opinion	Two findings identified as materials weaknesses, Two findings identified as significant deficiencies	No instances of noncompliance required to be reported	4

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

As noted in the prior three audits, Tennessee State University's procedures for preparing its financial statements and the accompanying notes to the financial statements are not adequate to ensure the accuracy, proper classification, and disclosure of information. Management responded to the three prior audit findings by creating and updating financial statement preparation checklists to better define duties and responsibilities and to establish timeframes for the preparation and review of financial data. Management also developed ad-hoc reports to assist in the detection of errors and misclassifications. In addition, for the foundation, management has also defined the accounting duties and responsibilities assigned to foundation personnel; established timeframes for the preparation and review of financial data; and developed procedures to ensure the accurate and timely completion of the foundation's statements and notes. However, reporting errors have continued.

**Recommendation** – As noted in the prior three audits, the Vice President of Business and Finance should ensure improved communication and cooperation between all staff with accounting responsibilities and should ensure timely completion of information necessary to compile and review the financial statements and notes. The Vice President of Business and Finance should institute procedures that ensure the accuracy, proper classification, and disclosure of information presented in the financial statements and the accompanying notes. The procedures should address the preparation of the financial statements and the notes, as well as the subsequent review process. Management should perform adequate reviews on the statements and the notes to mitigate the risk of errors.

**Management's Comment** – We concur. To ensure the accuracy, proper classification, and disclosure of information presented in the university's financial statements and accompanying notes, the Associate Vice President for Accounting and Payroll will ensure year-end checklists are updated to reflect all required entries noted in TBR's annual Financial Reporting Update. In addition, the Vice President for Business and Finance will review the checklist and the final year-end financial statements and notes of the university and foundation to ensure completion and accuracy. The Vice President for Business and Finance will secure relevant financial recording and reporting training for all university and foundation staff members with accounting responsibilities. Best practices will be implemented by consulting with and adopting practices that are currently being used by peer universities that are working with the same accounting systems. Management will review the organizational structure of the accounting office and make necessary changes for improvement. Consideration of accounting services from a reputable CPA firm will be given if deemed necessary. If determined to be necessary, the accounting services will be used where appropriate to assist with implementing processes and/or training of accounting staff. To ensure the specific errors documented in the audit finding do not reoccur, we will implement necessary changes in processes and internal controls.

**Finding 2 – As noted in the prior audit, the university and the university foundation’s accounting records show more cash on hand than the bank statements show; this variance is again unexplained**

As noted in the prior audit, business office personnel did not prepare and review bank reconciliations completely or timely. In fiscal year 2018, instead of preparing a separate bank reconciliation for each bank account, the Financial Analyst 3 prepared one monthly bank reconciliation that combined the information for the university’s operating account, the university’s payroll account, and the foundation’s operating account. We reviewed all 12 combined bank reconciliations, none of which were prepared and approved within 30 calendar days, as best practices recommend. During that time, it took staff between 116 and 435 days to complete these reconciliations. On average, staff completed the reconciliations 271 calendar days after the end of the month. In addition, the preparer or approver did not sign the reconciliations for July 2017 through May 2018. For the June 2018 reconciliation, the preparer signed it on November 16, 2018, and the approver signed it on November 26, 2018.

Although the Financial Analyst 3 performed bank reconciliations, beginning with the prior audit month ended November 30, 2016, the reconciliations were deficient. Starting with that reconciliation, university personnel began adding unidentifiable items, titled “research variances,” to the reconciliations. These variances were both negative and positive and ranged from (\$121,157.02) to \$122,898.53. The June 30, 2018, reconciliation included 20 research variances (one for each month of November 2016 through June 2018) totaling (\$78,831.13). Some of the foundation’s cash transactions were processed through the university’s operating account, which created a payable/receivable amount between the two entities. Because each bank account was not reconciled individually, cash amounts for the university and the foundation were misstated by \$1,092,329.92, and payable/receivable amounts were misstated by a net of \$1,086,925.90.

Although the fiscal year under audit ended June 30, 2018, as of June 26, 2019, university personnel could not provide evidence of any completed bank reconciliations for the months after December 2018.

**Recommendation** – Each month, business office personnel should prepare and review separate bank account reconciliations for each bank statement, soon after receiving the bank statements but no later than 30 days after the end of the month. Bank reconciliation policies should be readily available to business office staff and should require reconciliations to be performed within 30 days. Management should develop written procedures that require staff to prepare individual reconciliations for each bank account and to promptly resolve reconciling items for both the university and foundation. Management should investigate the unresolved differences between cash per the bank and cash per the accounting records and determine whether fraud or error caused the differences. Necessary adjustments to the accounting records should then be made. Upon completion, management should forward the results of this investigation to the Comptroller of the Treasury.

**Management’s Comment** – We concur. Beginning September 1, 2020, bank reconciliations will be performed monthly and completed within 30 days. New staff members will be trained on how to properly and timely perform bank reconciliations. Staff from other areas of the university and/or temporary external personnel will be secured to assist with bringing the university’s bank reconciliations to current and complete status. We will examine the completed reconciliations once they are performed to determine the cause of the variance that existed at fiscal year-end. A report of our findings will be forwarded to the Comptroller of the Treasury upon completion.

**Finding 3 – As noted in the prior audit, the university did not have adequate policies and procedures for the collection of accounts receivable**

Our review of the university’s accounts receivable collection procedures revealed two areas of concern:

- the university was not consistently performing timely collection procedures, such as collection agency assignments, and
- the university did not have a written accounts receivable collection policy that it followed.

Management responded to the prior audit finding by updating the written accounts receivable collection policy. The policy included the timing of collection letters, when an account should be considered in default, and a statement concerning when staff should send the account to a collections agency. The policy did not, however, contain a schedule defining delinquent periods. Although management was able to provide a schedule defining the delinquent periods, it should include the schedule in the policy. Management submitted this new policy to the Board of Trustees on June 13, 2019, and the board approved it, but since the policy was effective on July 1, 2019, we did not apply it to accounts tested for the audit period.

**Recommendation** – Management should develop an up-to-date written collection policy. The institutional policy should include, but not be limited to

- a schedule defining delinquent periods;
- the timing of collection letters;
- when an account should be considered in default;
- a statement concerning when the account should be sent to the collections agency after the final collection letter is sent and the debtor has not responded; and
- a statement regarding the retention of collection records.

Management should ensure that staff perform collection efforts timely and that the tracking system maintains documentation of when collection letters are mailed.

**Management’s Comment** – We concur. The Associate Vice President for Financial Services, in conjunction with the Bursar’s Office, developed up-to-date policies and procedures for the collection of accounts receivable. This updated policy was submitted and approved by the Tennessee State University Board of Trustees during its June 13, 2019 Board Meeting. The updated policy includes 1) a schedule defining delinquent periods; 2) the timing of collection letters; 3) when an account should be considered in default; 4) a statement concerning when the account should be sent to a collections agency after the final collection letter is sent and the debtor has not responded; and 5) a statement regarding the retention of collection records.

The Associate Vice President for Financial Services will work with Bursar’s Office Staff to ensure that collection efforts are timely and to develop an efficient tracking system that maintains documentation of when collection letters are mailed.

**Finding 4 – As noted in the prior four audits, Tennessee State University did not provide adequate internal controls in one area**

Tennessee State University did not design and monitor effective internal controls in one area. For this area, we found internal control deficiencies related to one of the university's systems. Although management has taken steps to correct these conditions, we are reporting internal control deficiencies for the fifth consecutive year because the corrective action was not sufficient. Ineffective implementation of internal controls increases the risk of fraud, errors, and data loss.

Pursuant to Standard 4.40 of the U.S. Government Accountability Office's *Government Auditing Standards*, we omitted details from this finding because they are confidential under the provisions of Section 10-7-504(i), *Tennessee Code Annotated*. We provided the university with detailed information regarding the specific condition we identified, as well as the related criteria, causes, and our specific recommendations for improvement.

**Recommendation** – Management should ensure that this condition is remedied by promptly developing and consistently implementing internal controls in this area. Management should implement effective controls to ensure compliance with applicable requirements; assign staff to be responsible for ongoing monitoring of the risks and mitigating controls; and take action if deficiencies occur.

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

<b>Institution</b>	<b>For the Year Ended</b>	<b>Auditor's Opinion on Financial Statements</b>	<b>Report on Internal Control</b>	<b>Report on Compliance</b>	<b>Findings</b>
Tennessee State University Foundation	June 30, 2018	Unmodified Opinion	One finding identified as a material weakness	No instances of noncompliance required to be reported	1

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

As noted in the prior two audits, management's procedures for preparing the Endowment for Educational Excellence's (the trust) financial statements and accompanying notes to the financial statements do not ensure the accuracy, proper classification, and disclosure of information. Management responded to the prior two audit findings by stating that they would obtain additional training; implement additional reviews of financial statements; update financial statement preparation checklists to include responsibilities and timeframes for preparing and reviewing the financial data; and hold meetings to ensure they met all targeted deadlines. However, despite these efforts, reporting errors continued.

**Recommendation** – As noted in the prior two audits, management should institute procedures that ensure the accuracy, proper classification, and disclosure of information presented in the trust's financial statements and accompanying notes. The procedures should address the preparation of the trust's financial statements and notes and the subsequent review process. Management should perform adequate reviews of the statements and the notes to mitigate the risk of errors. All personnel involved in the financial statement process should have adequate knowledge of reporting requirements.

**Management's Comment** – We concur. To address errors documented in the finding and ensure they do not reoccur:

- An action plan will be implemented that includes a timeline for the timely preparation and review of the year-end financial statements and notes. The action plan will include procedures to ensure there is adequate documentation that supports the valuation of the amounts included in the annual financial statements. In addition, additional resources will be allocated to provide for annual financial reporting education for foundation accounting personnel. Financial statements and accompanying notes will be reviewed by the Associate Vice President for Accounting and Payroll and subsequently by the Vice President for Business & Finance.
- While the complexity of the transactions within the investment portfolio are not unique, additional financial education will be acquired by foundation accounting personnel. We will work with the investment advisors to generate a simple reporting process to illustrate the transactions that affect the monthly cash flow position. To prevent future errors on the Statement of Cash Flows, all transactions will be reviewed prior to compiling the cash flows statements.
- In the future, investments with maturity dates will be illustrated in a year-end schedule listing the instrument and its due date and categorized appropriately within its year of maturity. The quality ratings disclosure will be reflective of the appropriate ratings average, per S&P, Moody's and Fitch rating agencies. The classification of each investment will be clarified with the investment advisors.

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BOARD TRANSMITTAL

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MEETING: Committee on Audit

SUBJECT: Review of Revisions to Fiscal Year 2021 Audit Plans

DATE: November 17, 2020

PRESENTER: Mike Batson

ACTION REQUIRED: Roll-Call 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 2020 to September 2020 is attached, followed by the revised plan for each of the audit offices.

**Tennessee Board of Regents  
Summary of Revisions  
Fiscal Year 2021 Audit Plans**

**Overview of Significant Revisions:** Below are revisions to the audit plans created in July 2020\*, reflecting changes which occurred through September 2020. 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, 2020</b>
ChSCC	Addition of Barbering Program Inventory as requested by TCAT management.
CoSCC	Addition of Student Calling/Temp Checks, COLS, and Complaint Processing as value-added services during COVID-19.
PSCC	Addition of an investigation led by the Chief Information Officer. Removal of Computer Services-Disaster Recovery due to the addition of an investigation.
RSCC	International Education audit removed due to pandemic. Campus Safety and Security audit completion hours added. Addition of Foundation Data Security Consulting at management's request.
STCC	Addition of STCC INV 21-01 and STCC INV 21-02.
WSCC	Removal of State Audit Follow-up due to no findings in report.

\*There is no revised plan for the following due to a vacancy in position:

- TBR- Information Systems
  - This position was filled on October 23, 2020 and a plan will be included in the next set of materials.



**Chattanooga State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ending June 30, 2021**  
**Revised October 2020**

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		
IS	C	Management Advisory Services	5.0	Jul-20	120.0	95.0	-25.0	-21%	1	30.0	65.0		In Progress
FM	F	State Audit Assist/Follow-up	5.0	Jul-20	40.0	40.0	0.0	0%		2.0	38.0		In Progress
IS	F	Follow up Reviews	5.0	Jul-20	75.0	75.0	0.0	0%		9.5	65.5		In Progress
IS	I	Unscheduled Investigations	5.0	Jul-20	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
IS	I	Developing Investigations-Assist TBR	5.0	Jul-20	15.0	15.0	0.0	0%		4.5	10.5		In Progress
IS	I	INV-2020-02	5.0	Jan-20	60.0	60.0	0.0	0%		2.0	58.0		In Progress
IS	I	INV-2020-03	5.0	Apr-20	40.0	40.0	0.0	0%		41.0	-1.0	Jul-20	Completed
IS	P	QAR Self Assessment	5.0	Apr-21	60.0	60.0	0.0	0%		0.0	60.0		Scheduled
FM	S	YE Procedures FYE 2020	5.0	Jun-21	10.0	10.0	0.0	0%		10.0	0.0	Jul-20	Completed
FM	S	YE Procedures FYE 2021	5.0	Jun-20	15.0	15.0	0.0	0%		0.0	15.0		Scheduled
IS	M	Enterprise Risk Assessment	5.0	Nov-20	35.0	35.0	0.0	0%		0.0	35.0		Scheduled
SS	R	Workforce Training Hours	5.0	Jan-21	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
IA	S	TCAT Auto Client Services	5.0	Nov-19	40.0	40.0	0.0	0%		14.5	25.5		In Progress
IS	R	Campus Safety	5.0	May-20	40.0	40.0	0.0	0%		43.0	-3.0	Jul-20	Completed
IS	S	Campus Safety Task Force Recommendations	5.0	Jul-20	40.0	40.0	0.0	0%		39.0	1.0	Sep-20	Completed
IA	S	Faculty Credentials	5.0	Oct-20	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
IT	S	IAR-NACHA-2019	5.0	Sep-20	60.0	60.0	0.0	0%		27.5	32.5		In Progress
FM	A	Procurement Card Purchases	3.4	Mar-21	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
IA	M	Barbering Program Inventory	5.0	Sep-20	0.0	25.0	25.0	100%	1	25.0	0.0	Sep-20	Completed

**Total Planned Audit Hours: 1050.0 1050.0 0.0 248.0 802.0**

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 - Added request from TCAT Management and reduced hours for management advisory services.

Cleveland State Community College  
Internal Audit Plan  
Fiscal Year Ending June 30, 2021  
Revised October 2020

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	Manager Advisory Services	5.0	Jul-20	50.0	50.0	0.0	0%			50.0		Scheduled
IS	F	State Audit/Assist Follow-up	5.0	Jul-20	75.0	75.0	0.0	0%			75.0		Scheduled
IS	I	Unscheduled Investigations	5.0	Jul-20	50.0	50.0	0.0	0%			50.0		Scheduled
IS	F	Follow-up Reviews	5.0	Jul-20	75.0	75.0	0.0	0%			75.0		Scheduled
FM	S	YE Procedures FYE 2021	5.0	Jun-21	10.0	10.0	0.0	0%			10.0		Scheduled
FM	S	NACHA 2021	5.0	May-21	75.0	75.0	0.0	0%			75.0		Scheduled
IS	M	Enterprise Risk Assessment	5.0	Nov-20	35.0	35.0	0.0	0%			35.0		Scheduled
IA	R	Work Force Training Hours	5.0	Dec-20	120.0	120.0	0.0	0%			120.0		Scheduled
FM	R	CaresAct	5.0	Mar-20	175.0	175.0	0.0	0%			175.0		Scheduled
FM	R	Presidents Audit Columbia	5.0	Aug-20	120.0	120.0	0.0	0%		98.5	21.5		In Progress
FM	A	Travel	1T	Oct-20	125.0	125.0	0.0	0%		18.0	107.0		In Progress
FM	R	Campus Safety and Physical Security	5.0	Jul-20	15.0	15.0	0.0	0%		12.0	3.0	Jul-20	Complete
FM	A	Technology Access Fee	1T	Jan-21	120.0	120.0	0.0	0%			120.0		Scheduled

**Total Planned Audit Hours:** 1045.0 1045.0 0.0 128.5 916.5

Estimated Available Audit Hours = 1045.0

**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

**Columbia State Community College  
Internal Audit Plan  
Fiscal Year Ending June 30, 2021  
Revised October 2020**

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-21	22.5	22.5	0.0	0%			22.5		
PP	R	Campus Safety & Security	5.0	Jul-20	37.5	37.5	0.0	0%		25.0	12.5		In Progress
FM	S	President's Expense - CISCC	5.0	Oct-20	75.0	75.0	0.0	0%		23.8	51.2		In Progress
IA	R	WF & CE THEC Reporting	5.0	Sep-20	52.5	52.5	0.0	0%			52.5		
FM	R	CARES Act Review	5.0	Apr-21	150.0	150.0	0.0	0%			150.0		
IS	F	Engagement Follow-up/Monitoring	5.0	Aug-20	60.0	60.0	0.0	0%		4.9	55.2		In Progress
IT	F	SWIA LOU Follow-up	5.0	Jul-20	52.5	60.0	7.5	14%	2	28.0	32.0		In Progress
IA	F	WF/CE IA Engagement Follow-up	5.0	Jul-20	22.5	30.0	7.5	33%	2	26.2	3.9		In Progress
SS	F	Financial Aid (3rd Party Risk Mgmt) IA Engagement FU	5.0	Jul-20	22.5	22.5	0.0	0%			22.5		
IS	F	Policy Review Engagement FU	5.0	Jul-20	15.0	15.0	0.0	0%		9.9	5.2		In Progress
AD	F	Foundation Engagement Follow-up	5.0	Jul-20	7.5	1.6	-5.9	-79%	2	1.6	0.0	July 2020	Completed
FM	F	State Audit Findings FU	5.0	Jun-20	0.0	1.6	1.6	100%		1.60	0.0	July 2020	Completed
FM	M	Review Management's Risk Assessment	5.0	Nov-20	22.5	22.5	0.0	0%			22.5		
AT	C	Title IX Gender Equity Assessment	3.5	Aug-20	75.0	75.0	0.0	0%		8.1	66.9		In Progress
IS	C	Informal Consulting		Jul-19	75.0	75.0	0.0	0%		33.9	41.1		In Progress
IS	P	Data Analytics - QAIP		Nov-20	202.5	100.0	-102.5	-51%	2		100.0		
IS	P	Awareness & Education		Dec-20	105.0	50.0	-55.0	-52%	2		50.0		
IS	P	Quality Assurance Review - 3yr		Aug-20	52.5	46.3	-6.2	-12%	2	8.25	38.1		
IS	C	Complaint Processing		Aug-20	0.0	0.5	0.5	100%	2	0.50	0.0	Aug 2020	Completed
IS	P	Student Calling/Temp Checks		Aug-20	0.0	52.5	52.5	100%	1	29.45	23.1		In Progress
IA	P	COLS		Aug-20	0.0	100.0	100.0	100%	1	57.20	42.8		In Progress

**Total Planned Audit Hours: 1050.0 1050.0 0.0 258.3 791.8**

Estimated Available Audit Hours = 1170.0

**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 - Value-added services during COVID-19  
 FN2 - Adjustments to meet needs of engagements

**Dyersburg State Community College  
Internal Audit Plan  
Fiscal Year Ending June 30, 2021  
Revised October 2020**

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		
PP	R	Physical Security/Campus Safety		Jun-20	20.0	38.0	18.0	90%		38.0	0.0	Aug-20	Completed
AD	R	Workforce Development Contact Hours		Dec-20	38.0	38.0	0.0	0%		0.0	38.0		Scheduled
IS	P	PII Review		Aug-20	60.0	60.0	0.0	0%		18.0	42.0		In Progress
IS	C	General Consultation		Jul-20	100.0	75.0	-25.0	-25%		22.0	53.0		In Progress
IS	A	Human Resources		Nov-20	65.0	65.0	0.0	0%		0.0	65.0		Scheduled
FM	A	Cash Handling		Dec-20	45.0	45.0	0.0	0%		0.0	45.0		Scheduled
AT	A	Athletics Eligibility		Jul-20	25.0	32.0	7.0	28%		30.0	2.0		In Progress
AT	A	Athletics, Camps, Clinics & Fundraising		Jan-21	65.0	65.0	0.0	0%		0.0	65.0		Scheduled
IS	R	Risk Assessment		Oct-20	80.0	60.0	-20.0	-25%		5.0	55.0		In Progress
IS	R	Follow-up Audits		Jul-20	100.0	100.0	0.0	0%		23.0	77.0		In Progress
FM	A	Records Management and Retention		Apr-21	95.0	95.0	0.0	0%		0.0	95.0		Scheduled
IS	I	Unscheduled Investigations		Jul-20	80.0	100.0	20.0	25%		47.0	53.0		In Progress
IS	P	QAR Self Assessment		Nov-20	60.0	60.0	0.0	0%		0.0	60.0		Scheduled
SS	R	CARES Act		May-21	120.0	120.0	0.0	0%		0.0	120.0		Scheduled
PP	R	Building Security and Keys Audit		Jun-21	110.0	110.0	0.0	0%		0.0	110.0		Scheduled
FM	R	Year End Bank Confirmations		Jun-21	30.0	30.0	0.0	0%		0.0	30.0		Scheduled
<b>Total Planned Audit Hours:</b>					<b>1093.0</b>	<b>1093.0</b>	<b>0.0</b>			<b>183.0</b>	<b>910.0</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, 2021  
Revised October 2020**

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		
IA	R	Workforce Development		Nov-20	150.0	150.0	0.0	0%			150.0		Scheduled
SS	S	Veterans Affairs Student Records		Jan-21	125.0	125.0	0.0	0%			125.0		Scheduled
IS	R	CARES Act		Feb-21	200.0	200.0	0.0	0%			200.0		Scheduled
FM	F	Access and Diversity Follow up		Sep-20	125.0	125.0	0.0	0%			63.5	61.5	In Progress
FM	F	Payroll Follow up		In Progress	100.0	140.0	40.0	40%			115.5	24.5	Aug-20 Completed
IS	F	Conflict of Interest Follow up		Mar-21	125.0	35.0	-90.0	-72%			30.5	4.5	Sep-20 Completed
IA	F	Workforce Development Follow up		Nov-20	75.0	75.0	0.0	0%			75.0		Scheduled
SS	F	Inv 18-03 Follow up		Aug-20	140.0	140.0	0.0	0%			11.5	128.5	In Progress
AT	F	Inv 19-01 Follow up		Jul-20	140.0	140.0	0.0	0%			13.5	126.5	In Progress
AD	F	Foundation Follow up		Apr-21	140.0	140.0	0.0	0%			140.0		Scheduled
IS	M	Risk Assessment		Dec-20	40.0	40.0	0.0	0%			40.0		Scheduled
FM	R	Year-end Procedures		Jul-20	40.0	40.0	0.0	0%			40.0		Scheduled
IS	C	General Consultation		As needed	150.0	150.0	0.0	0%			82.5	67.5	In Progress
IS	F	EMP Follow-up			0.0	30.0	30.0		1		20.0	10.0	Jun-20 Completed
IS	I	Unscheduled Investigations and Special Requests		As needed	100.0	120.0	20.0	20%			120.0		Scheduled
						<b>1650.0</b>	<b>0.0</b>				<b>337.0</b>	<b>1193.0</b>	

Estimated Available Audit Hours = 1650

**Functional Areas:**

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

**Audit Types:**

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

**Status:**

Scheduled  
 In Progress  
 Completed  
 Removed

FN1: Audit completed in prior fiscal year with time spent on work paper documentation in the current year.

**Motlow State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ending June 30, 2021**  
**Revised October 2020**

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	Workforce Development and Follow Up		Dec-20	80.0	60.0	-20.0	-25%		3.0	57.0		Scheduled
PP	R	Security - Physical Observation - Supplemental		Apr-21	75.0	75.0	0.0	0%		2.0	73.0		Scheduled
FM	R	CARES Funding		Feb-21	125.0	125.0	0.0	0%		0.0	125.0		Scheduled
IA	A	Faculty Credentials	5.0	Jul-20	100.0	100.0	0.0	0%		24.5	75.5		In Progress
FM	S	President's Expense Review (Special Request)		Jan-21	75.0	75.0	0.0	0%		0.0	75.0		Scheduled
IA	M	Risk Assessment		Nov-20	30.0	30.0	0.0	0%		5.0	25.0		Scheduled
IT	A	Information Technology - Follow Up		Sep-20	20.0	20.0	0.0	0%		6.8	13.2		In Progress
AT	F	Follow Up INV 1604		Jul-20	30.0	30.0	0.0	0%		1.0	29.0		In Progress
SS	F	Follow Up INV 1801		Jul-20	30.0	30.0	0.0	0%		11.5	18.5		In Progress
AT	F	Follow Up INV 1802		Jul-20	30.0	30.0	0.0	0%		12.9	17.1		In Progress
SS	F	Follow Up Access and Diversity #2		Jul-20	40.0	85.0	45.0	113%	FN 1	84.9	0.1	Oct-20	Completed
SS	F	Follow Up Access and Diversity #3		Feb-21	40.0	55.0	15.0	38%		0.0	55.0		Scheduled
AD	F	Follow Up Foundation		Aug-20	40.0	30.0	-10.0	-25%		3.0	27.0		In Progress
AD	I	INV 20-03		Jul-20	50.0	50.0	0.0	0%		2.0	48.0		In Progress
FM	C	General Consultation		Jul-20	50.0	50.0	0.0	0%		24.4	25.6		In Progress
IS	P	IIA Quality Assurance Self-Assessment		Dec-20	20.0	20.0	0.0	0%		0.0	20.0		Scheduled
FM	R	State Audit Assistance - Yr End		Jul-20	20.0	20.0	0.0	0%		0.0	20.0		Scheduled
IS	I	Unscheduled Investigations		Jul-20	50.0	100.0	50.0	100%		96.6	3.4		In Progress
FM	P	Data Analytics Project		Dec-20	75.0	75.0	0.0	0%		1.0	74.0		In Progress
SS	A	Admissions & Records	5.0	Mar-21	80.0	80.0	0.0	0%		0.0	80.0		Scheduled
IS	A	Compliance - Trainings and Disclosures	4.9	Jan-21	80.0	40.0	-40.0	-50%		0.0	40.0		Scheduled

**Total Planned Audit Hours:**

**1140.0**

**1180.0**

**40.0**

**278.6**

**901.4**

Estimated Available Audit Hours = 1180.0

**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 Access and Diversity Follow Up #2 actual hours exceeded budgeted hours.

Nashville State Community College  
Internal Audit Plan  
Fiscal Year Ending June 30, 2021  
Revised October 2020

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	F	Physical Security / Campus Safety Follow Up	4.3	May-21	100.0	100.0	0.0	0%			100.0		Scheduled
FM	R	CARES Act	3.7	Mar-21	112.5	112.5	0.0	0%			112.5		Scheduled
IA	R	Workforce Development	3.7	Jan-21	112.5	112.5	0.0	0%			112.5		Scheduled
FM	F	State Audit Follow Up	3.6	Jan-21	37.5	37.5	0.0	0%			37.5		Scheduled
IS	A	Police Department	3.4	Feb-21	100.0	100.0	0.0	0%			100.0		Scheduled
IS	A	Disaster Recovery/Continuity of Operations Plan (COOP)	4.2	Sep-20	75.0	75.0	0.0	0%		15.0	60.0		In Progress
FM	A	Travel	3.4	Aug-20	75.0	75.0	0.0	0%		37.5	37.5		In Progress
FM	A	Purchase Card / Procurement	3.4	Oct-20	112.5	112.5	0.0	0%			112.5		Scheduled
FM	A	Cash Collection	3.3	Apr-21	100.0	100.0	0.0	0%			100.0		Scheduled
FM	A	Payroll/ Time and Leave	3.4	Dec-20	75.0	75.0	0.0	0%			75.0		Scheduled
IS	C	Consulting Activities	3.0	As needed	37.5	37.5	0.0	0%			37.5		Scheduled
IT	A	Personal Identifiable Information / Data Security	3.9	Nov-20	112.5	112.5	0.0	0%			112.5		Scheduled
<b>Total Planned Audit Hours:</b>					<b>1050.0</b>	<b>1050.0</b>	<b>0.0</b>			<b>52.5</b>	<b>997.5</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

Northeast State Community College  
Internal Audit Plan  
Fiscal Year Ending June 30, 2021  
Revised October 2020

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	5.0	Oct-20	75.0	75.0	0.0	0%		2.0	73.0		In Progress
FM	R	CARES Act Funding Audit	5.0	Mar-21	150.0	150.0	0.0	0%		0.0	150.0		Scheduled
FM	R	State Audit Follow-Up	5.0	Nov-20	60.0	60.0	0.0	0%		6.0	54.0		In Progress
IS	R	Campus Safety	5.0	Apr-20	50.0	50.0	0.0	0%		53.5	-3.5	Sep-20	Completed
IS	S	Gramm Leach Bliley Act Program	5.0	Jul-20	100.0	100.0	0.0	0%		53.5	46.5		In Progress
IS	C	QAR Self-Study	5.0	Nov-20	75.0	75.0	0.0	0%		0.0	75.0		Scheduled
IT	S	Access Termination	5.0	Oct-19	35.0	35.0	0.0	0%		0.0	35.0		Scheduled
FM	A	NorCard Procurement Cards	5.0	Sep-20	75.0	75.0	0.0	0%		41.5	33.5		In Progress
IS	I	Unscheduled Investigations	5.0	Jul-20	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
FM	R	State Audit Assistance - Year End	5.0	Jul-20	30.0	30.0	0.0	0%		2.5	27.5		In Progress
IS	S	Special Requests and Projects	5.0	Jul-20	100.0	100.0	0.0	0%		53.0	47.0		In Progress
IS	F	Other Audit Follow-Up	5.0	Jul-20	50.0	50.0	0.0	0%		12.5	37.5		In Progress
IS	M	Risk Assessment	5.0	Oct-20	50.0	50.0	0.0	0%		0.0	50.0		Scheduled
IS	C	Management Advisory Services	5.0	Jul-20	100.0	100.0	0.0	0%		52.5	47.5		In Progress

**Total Planned Audit Hours:** 1050.0 1050.0 0.0 277.0 773.0

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, 2021  
Revised October 2020

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	Cares Act Funding	5.0	Feb-21	200.0	200.0	0.0	0%		0.0	200.0		Scheduled
FM	R	Year End Inventory & Cash Counts	5.0	Jul-20	15.0	15.0	0.0	0%		0.0	15.0		Scheduled
IS	R	Funding Formula - Workforce Development	5.0	Oct-20	75.0	75.0	0.0	0%		0.0	75.0		Scheduled
IS	R	QAR Self Assessment	5.0	Aug-20	75.0	75.0	0.0	0%		21.5	53.5		In Progress
FM	F	State Audit Follow-Up	5.0	Dec-20	15.0	15.0	0.0	0%		0.0	15.0		Scheduled
IS	M	Risk Assessment	5.0	Oct-20	22.5	22.5	0.0	0%		0.0	22.5		Scheduled
IA	S	Faculty Credentials	5.0	Nov-20	105.0	105.0	0.0	0%		2.5	102.5		Scheduled
IA	S	Review of Compliance Assist	5.0	Mar-21	37.5	37.5	0.0	0%		0.0	37.5		Scheduled
IT	S	Vulnerability Assessment - Electronic Key System	5.0	Oct-20	187.5	187.5	0.0	0%		0.0	187.5		Scheduled
AD	C	Advancement Management Advisory Services, Consultation, etc.	5.0	Jul-20	52.5	52.5	0.0	0%		4.0	48.5		In Progress
FM	C	Finance Management Advisory Services, Consultation, etc.	5.0	Jul-20	37.5	37.5	0.0	0%		13.0	24.5		In Progress
IS	C	Institutional Support Management Advisory Services, Consultation, etc. (includes Covid 19 MAS)	5.0	Jul-20	445.0	445.0	0.0	0%		130.0	315.0		In Progress
IS	I	Unauthorized Change to Bank Routing and ACH Information	5.0	Jul-20	30.0	150.0	120.0	400%	FN1	136.5	13.5		In Progress
IT	C	IT Audit Management Advisory Service - Building Security Review	5.0	Jul-20	52.5	52.5	0.0	0%		0.0	52.5		Scheduled
IT	C	IT Audit Management Advisory Service - General Security Review	5.0	Jul-20	165.0	165.0	0.0	0%		107.0	58.0		In Progress
IT	C	IT Audit Management Advisory Service - PCI & ACH Review	5.0	Jul-20	150.0	150.0	0.0	0%		9.0	141.0		In Progress
IT	A	Computer Center - Disaster Recovery	3.6	Dec-20	112.5	0.0	-112.5	-100%	FN2	0.0	0.0		Removed
IT	A	Computer Center - Physical Security	3.5	Jan-21	202.5	202.5	0.0	0%		0.0	202.5		Scheduled
IT	A	Vulnerability Assessment - Print Servers	3.5	Aug-20	187.5	187.5	0.0	0%		138.5	49.0		In Progress
IT	A	Vulnerability Assessment - BDMS (scanned documents from Finance, HR and Student)	3.5	Mar-21	187.5	187.5	0.0	0%		0.0	187.5		Scheduled
IT	A	Vulnerability Assessment - PSDB (store degree works data and Luminus Information)	3.4	Apr-21	187.5	187.5	0.0	0%		0.0	187.5		Scheduled
<b>Total Planned Audit Hours:</b>					<b>2542.5</b>	<b>2550.0</b>	<b>7.5</b>			<b>562.0</b>	<b>1988.0</b>		

Estimated Available Audit Hours = 2515.0

**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** - Item was originally place holder for unplanned investigation. Item listed occurred in August of 2020 and was joint investigation with the Information Services Division of the College. College policy requires that Chief Information Officer be the lead investigator on this type of review therefore an internal audit report on this will not be issued.

**FN2** - This audit was removed from the audit plan because of the amount of time spent reviewing unauthorized changes made to payroll bank routing and ACH information.

**Roane State Community College  
Internal Audit Plan  
Fiscal Year Ending June 30, 2021  
Revised October 2020**

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	5.0	Jul-20	75.0	37.5	-37.5	-50%	1	5.0	32.5		In Progress
FM	R	Year End Cash Counts	5.0	Jul-20	45.0	45.0	0.0	0%		2.0	43.0		In Progress
IA	A	International Education	3.4	Oct-20	60.0	0.0	-60.0	-100%	2		0.0		Removed
IS	M	Enterprise Risk Assessment	5.0	Nov-20	75.0	75.0	0.0	0%		7.5	67.5		In Progress
FM	A	Grants	3.4	Dec-20	75.0	75.0	0.0	0%		10.5	64.5		In Progress
IA	S	Healthcare Programs Admissions	4.0	Oct-20	105.0	105.0	0.0	0%		0.0	105.0		Scheduled
FM	R	CARES Act	5.0	Feb-20	75.0	75.0	0.0	0%		0.0	75.0		Scheduled
IS	A	Sick Leave Bank	3.5	Mar-20	22.5	22.5	0.0	0%		0.0	22.5		Scheduled
FM	F	State Audit Follow-up	5.0	Jul-20	52.5	52.5	0.0	0%		7.5	45.0		In Progress
FM	F	IAR Audit Follow-up	5.0	Jul-20	70.0	70.0	0.0	0%		5.0	65.0		In Progress
FM	I	Unscheduled Investigations	5.0	Jul-20	90.0	90.0	0.0	0%		0.0	90.0		In Progress
IS	C	Management Advisory Services	5.0	Jul-20	142.5	142.5	0.0	0%		35.0	107.5		In Progress
AX	S	Foundation - Restricted Funds	4.1	Jul-20	80.0	80.0	0.0	0%		22.5	57.5		In Progress
FM	R	President's Expense - PSTCC	5.0	Aug-20	60.0	60.0	0.0	0%		15.5	44.5		In Progress
IS	R	QAR - Self-Review	5.0	May-20	22.5	22.5	0.0	0%		0.0	22.5		Scheduled
IS	R	Campus Safety & Security	5.0	Jul-20		22.5	22.5	N/A	3	7.5	15.0		In Progress
AX	S	Foundation - Data Security Consulting	5.0	Jul-20		75	75.0	N/A	4	34.5	40.5		In Progress
<b>Total Planned Audit Hours:</b>					<b>1050.0</b>	<b>1050.0</b>	<b>0.0</b>			<b>152.5</b>	<b>897.5</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

**FN**

- 1 Revised hours for Workforce Development
- 2 Removed International Education due to pandemic
- 3 Included finalization of Campus Security Audit
- 4 Management request for Foundation data security consulting

**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

Southwest Tennessee Community College  
Internal Audit Plan  
Fiscal Year Ending June 30, 2021  
Revised October 2020

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%			37.5		Scheduled
SS	S	Out of State Tuition		Jul-20	97.5	70.0	-27.5	-28%			70.0		Scheduled
FU	R	FU-Foundation Audit		Sep-20	22.5	22.5	0.0	0%			22.5		Scheduled
FM	S	Review of Accounts Payable Vendors		Aug-20	97.5	70.0	-27.5	-28%			70.0		Scheduled
FU	S	FU-Time Sheet Preparation		Oct-20	22.5	22.5	0.0	0%			22.5		Scheduled
IS	R	Campus Safety Audit		Jul-20	97.5	134.0	36.5	37%		134.0	0.0		In Progress
SS	R	Workforce Development Audit		Nov-20	97.5	70.0	-27.5	-28%		2.0	68.0		In Progress
FM	F	FU-State Audit		Dec-20	90.0	90.0	0.0	0%			90.0		Scheduled
FM	S	Review of Driver License		Jan-21	97.5	86.0	-11.5	-12%			86.0		Scheduled
FM	F	FU-Whitehaven Federal Work Study		Oct-20	45.0	45.0	0.0	0%		2.5	42.5		In Progress
FM	S	Review of Ghost Employees		Feb-21	87.5	70.0	-17.5	-20%			70.0		Scheduled
FM	I	INV-Investigation of Clubs		Mar-21	45.5	45.5	0.0	0%		2.5	43.0		In Progress
FM	F	FU-IT Audit		Apr-21	20.0	20.0	0.0	0%			20.0		Scheduled
IS	A	IAR Risk Assessment		May-21	34.5	34.5	0.0	0%		7.5	27.0		In Progress
IS	F	FU-Internal Audit Follow Up		Jul-20	15.0	15.0	0.0	0%			15.0		Scheduled
SS	C	IAR-General Consultant		Jul-20	82.5	64.5	-18.0	-22%		20.5	44.0		In Progress
FM	I	Unscheduled Investigation		Jul-20	62.5	0.0	-62.5	-100%			0.0		Scheduled
FM	P	ACM-Audit Software		Jul-20	60.0	60.0	0.0	0%		19.0	41.0		In Progress
FM	I	INV-Investigation of Cafeteria		May-21	35.0	35.0	0.0	0%			35.0		Scheduled
FM	R	IAR-President Audit		Sep-20	0.0	83.0	83.0	N/A		31.5	51.5		In Progress
IA	I	INV-21-01 Abuse of Power		Sep-20	0.0	49.0	49.0	N/A		48.0	1.0	Sep-20	Completed
IA	I	INV 21-02 Digital Learning Guidelines		Sep-20	0.0	23.5	23.5	N/A		22.5	1.0	Sep-20	Completed

**Total Planned Audit Hours:** 1147.5 1147.5 290.0 857.5

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, 2021  
Revised October 2020**

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	Security Funding Allocation	5.0	May-20	100.0	100.0	0.0	0%		29.5	70.5	Jul-20	Completed
SS	S	Work Study	8.5	Aug-20	175.0	175.0	0.0	0%		158.0	17.0		In Progress
IA	R	Workforce Development	7.4	Oct-20	200.0	200.0	0.0	0%			200.0		Scheduled
IS	R	CARES Act	5.0	Jan-21	175.0	175.0	0.0	0%			175.0		Scheduled
IS	M	Management Risk Assessment	5.0	Oct-20	40.0	40.0	0.0	0%		1.0	39.0		Scheduled
FM	R	State Audit Year-End Work	5.0	May-21	40.0	40.0	0.0	0%			40.0		Scheduled
IS	P	IIA QAIP Self Assessment	5.0	Jul-20	100.0	100.0	0.0	0%			100.0		Scheduled
IS	F	Follow-up Activities	5.0	Jul-20	50.0	50.0	0.0	0%		5.5	44.5		In Progress
IS	C	General Consultation	5.0	Jul-20	75.0	75.0	0.0	0%		2.0	73.0		In Progress
IS	I	Unscheduled Investigations	5.0	Jul-20	40.0	40.0	0.0	0%			40.0		Scheduled
FM	A	Cash Receipts	4.7	Apr-21	175.0	175.0	0.0	0%			175.0		Scheduled
<b>Total Planned Audit Hours:</b>					<b>1170.0</b>	<b>1170.0</b>	<b>0.0</b>			<b>196.0</b>	<b>974.0</b>		

Estimated Available Audit Hours = 1170.0

**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, 2021  
Revised October 2020**

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/Consulting	5.0	Jul-20	300.0	300.0	0.0	0%		60.0	240.0		In Progress
FM	F	State Audit Assist/Follow-up	5.0	Oct-20	12.0	0.0	-12.0	-100%	1		0.0		Removed
IS	R	IAR-NeSCC President's Expenses Audit 2021	5.0	Aug-19	90.0	90.0	0.0	0%		67.5	22.5		In Progress
SS	F	IAR-FU-CCTA-WorkforceTrainingHours2019	5.0	Dec-20	22.5	22.5	0.0	0%			22.5		In Progress
IS	R	IAR-CARES Act Review 2021	5.0	Feb-21	40.0	40.0	0.0	0%			40.0		In Progress
A	IT	IT Governance	5.0	Sep-20	105.0	105.0	0.0	0%			105.0		
M	IS	WCC Enterprise-wide Risk Assessment	5.0	Aug-19	22.5	22.5	0.0	0%			22.5		
IS	M	WCC Risk Assessment T/B/A	5.0	May-21	22.5	22.5	0.0	0%			22.5		
A	M	Accounts Receivable	5.0	Oct-20	45.0	45.0	0.0	0%			45.0		
IS	M	WCC IET Risk Assessment	5.0	Dec-20	37.5	37.5	0.0	0%			37.5		
IS	P	IAR-QAR Self & External	5.0	Jun-21	22.5	22.5	0.0	0%			22.5		
FM	S	YE Procedures FYE 2021	5.0	Jun-21	22.5	22.5	0.0	0%			22.5		
FM	S	YE Procedures FYE 2020	5.0	Jul-20	22.5	22.5	0.0	0%		15.0	7.5	Jul-20	Completed
IT	S	IAR-NACHA-2021	5.0	Jan-21	75.5	75.5	0.0	0%			75.5		
I	IS	Unscheduled Investigations	5.0	Jul-20	105.0	105.0	0.0	0%		52.5	52.5		
SS	R	IAR-CCTA-Workforce Training Hours 2021	5.0	Mar-21	105.0	105.0	0.0	0%		30.0	75.0		In Progress

**Total Planned Audit Hours: 1050.0 1038.0 -12.0 225.0 813.0**  
 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

1 - Since State Audit issued no findings with respect to the bi-annual audit of WCC, no State Audit follow-up is needed.

**TCAT  
Internal Audit Plan  
Fiscal Year Ending June 30, 2021  
Revised October 2020**

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-21	100.0	100.0	0.0	0%		0.0	100.0		In Progress
FM	C	FY 20 TCAT Consultation	NA	Jul-20	200.0	200.0	0.0	0%		60.0	140.0		In Progress
FM	R	FY 20 TCAT Risk Assessment	NA	Oct-20	75.0	75.0	0.0	0%		0.0	75.0		Scheduled
FM	C	FY 20 TCAT Audit Program	NA	Jul-20	75.0	75.0	0.0	0%		77.0	-2.0		In Progress
FM	C	FY 20 TCAT Year End Procedures	NA	Jun-21	50.0	50.0	0.0	0%		13.5	36.5		Scheduled
FM	R	FY 20 TCAT Foundation	NA	Jul-20	37.5	37.5	0.0	0%		0.0	37.5		In Progress
FM	A	FY 21 TCAT Memphis Controls Review	5.0	Jan-21	37.5	37.5	0.0	0%	FN1	0.0	37.5		
FM	A	FY 21 TCAT McMinnville Controls Review	5.0	Jan-21	15.0	15.0	0.0	0%	FN1	0.0	15.0		
FM	R	FY 20 TCAT Knoxville President's Expense	4.7	Jul-20	37.5	37.5	0.0	0%		8.5	29.0		In Progress
FM	R	FY 19 TCAT Elizabethton President's Expense	4.7	Jul-20	37.5	37.5	0.0	0%		8.0	29.5		In Progress
FM	R	FY 19 TCAT Murfreesboro President's Expense	4.7	Jul-20	37.5	37.5	0.0	0%		6.0	31.5		In Progress
FM	R	FY 19 TCAT Nashville President's Expense	4.6	Jul-20	37.5	37.5	0.0	0%		13.5	24.0		In Progress
FM	A	FY 20 Nashville-IAR-Equipment/Security Review	4.6	Nov-20	15.0	15.0	0.0	0%		0.0	15.0		In Progress
FM	R	FY 20 TCAT Livingston President's Expense	3.9	Sep-20	37.5	37.5	0.0	0%		13.0	24.5		In Progress
FM	R	FY 19 TCAT Jackson/Whiteville President's Expense	3.7	Aug-20	37.5	37.5	0.0	0%		15.0	22.5		In Progress
FM	R	FY 20 TCAT Hohenwald President's Expense	3.2	Oct-20	37.5	37.5	0.0	0%		12.0	25.5		In Progress
FM	R	FY 19 TCAT Morristown President's Expense	3.2	Jul-20	15.0	15.0	0.0	0%	FN3	28.5	-13.5	Aug-20	Completed
FM	R	FY 20 TCAT Crossville President's Expense	3.1	Aug-20	37.5	37.5	0.0	0%		12.5	25.0		In Progress
FM	R	FY 20 TCAT Ripley President's Expense	2.7	Mar-21	22.5	22.5	0.0	0%	FN1	0.0	22.5		
FM	R	FY 20 TCAT Pulaski President's Expnese	2.7	Apr-21	37.5	37.5	0.0	0%		12.0	25.5		In Progress
FM	R	FY 20 TCAT Shelbyville President's Expense	2.6	Feb-21	22.5	22.5	0.0	0%		6.5	16.0		In Progress
FM	R	FY 20 TCAT Newbern President's Expense	2.6	Mar-21	37.5	37.5	0.0	0%	FN1	0.0	37.5		
FM	R	FY 20 TCAT Oneida President's Expense	2.6	Feb-21	22.5	22.5	0.0	0%		9.5	13.0		In Progress
FM	R	FY 20 TCAT Crump President's Expense	2.6	May-21	37.5	37.5	0.0	0%		6.0	31.5		In Progress
FM	A	FY 20 TCAT Dickson SFA Review	2.5	May-21	22.5	22.5	0.0	0%	FN1	0.0	22.5		
FM	R	FY 20 TCAT Jacksboro President's Expense	2.1	Mar-21	22.5	22.5	0.0	0%		5.0	17.5		In Progress
FM	R	FY 19 TCAT Hartsville President's Expense	1.7	Aug-21	22.5	22.5	0.0	0%		10.0	12.5		In Progress
FM	R	FY 19 TCAT Athens President's Expense	1.6	Nov-21	22.5	22.5	0.0	0%		9.5	13.0		In Progress
FM	R	FY 20 TCAT Chattanooga President's Expense	1.3	Apr-21	22.5	22.5	0.0	0%	FN1	0.0	22.5		
FM	A	FY 19 TCAT Harriman Security Review		Mar-20	0.0	0.0	0.0	N/A	FN2	12.5	-12.5	Sep-20	Completed
<b>Total Planned Audit Hours:</b>					<b>1212.5</b>	<b>1212.5</b>	<b>0.0</b>			<b>338.5</b>	<b>874.0</b>		
Estimated Available Audit Hours = 1,212.5													

**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

**FN1:** Audit not yet started or scheduled.

**FN2:** Audit was originally scheduled as part of the President's audit, so no hours were scheduled for a separate audit.

**FN3:** Audit combined the President's Expense Audit and Security Review, which was not originally scheduled.

**Tennessee Board of Regents - Investigations**  
**Internal Audit Plan**  
**Fiscal Year Ending June 30, 2021**  
**Revised September 2020**

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	Consultation with Campus Auditors		Jul-20	200.0	100.0	-100.0	-50%		26.0	74.0		In Progress
IS	PR	Investigation Management		Jul-20	200.0	300.0	100.0	50%		204.5	95.5		In Progress
IS	I	State Audit Follow-up for TBR		Jul-20	75.0	75.0	0.0	0%			75.0		
FM	I	Unscheduled Investigations		Jul-20	347.5	247.5	-100.0	-29%			247.5		
FM	I	INV TBR 21-01		Sep-20	0.0	187.5	187.5	N/A		108.0	79.5		In Progress
IS	I	INV TBR 20-03		Mar-20	75.0	41.5	-33.5	-45%		41.5	0.0	Sep-20	Completed
IS	I	INV TBR 20-04		Jun-20	75.0	21.0	-54.0	-72%		21.0	0.0	Sep-20	Completed
SS	I	INV TBR 19-03		Apr-19	37.5	37.5	0.0	0%		0.0	37.5		In Progress
FM	I	INV TBR 19-06		Jul-19	20.0	20.0	0.0	0%		0.0	20.0		In Progress
IS	I	INV TBR 19-07		May-19	20.0	20.0	0.0	0%		0.0	20.0		In Progress
<b>Total Planned Audit Hours:</b>					<b>1050.0</b>	<b>1050.0</b>	<b>0.0</b>			<b>401.0</b>	<b>649.0</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

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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 17, 2020

PRESENTER: Mike Batson

ACTION REQUIRED: Roll Call Vote

STAFF'S  
RECOMMENDATION: Approve

---

**BACKGROUND INFORMATION:**

In accordance with the Audit Committee Charter, salaries for auditors in the Office of System-wide Internal Audit are to be reviewed and approved by the Audit Committee. Fiscal Year 2021 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 23, 2020**  
**For the Fiscal Year Ended June 30, 2021**

Title	Name	FY 2021 Salary	FY 2020 Salary	Increase from Prior Year	Professional Certifications	Years of Professional Experience	Years of TBR Experience
System-wide Chief Audit Executive	M. Batson	\$ 131,779	\$ 131,779	\$ -	CPA	33	26
Investigative Audit Manager (1)	J. Garoutte	\$ 86,500	\$ -	\$ 86,500	CFE, CFI, CGFM	20	0.7
Information Systems Auditor (2)	D. Fritts	\$ 83,874	\$ -	\$ 83,874	CISSP	14	8
Internal Auditor IV - TCATs	H. Vose	\$ 76,371	\$ 76,371	\$ -	CIA, CFE	24	12
Administrative Assistant III	K. Walker	\$ 53,456	\$ 53,456	\$ -	N/A	20	10

**Notes:**  
(1)- Position filled March 1, 2020.  
(2)- Position filled October 23, 2020.

**Certifications:**  
CPA - Certified Public Accountant (AICPA)  
CIA - Certified Internal Auditor (IIA)  
CFE - Certified Fraud Examiner (ACFE)  
CISSP- Certified Information Systems Security Professional

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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 17, 2020

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S  
RECOMMENDATION: Accept Report

---

**BACKGROUND INFORMATION:**

In accordance with the Audit Committee Charter, salaries for system auditors are presented on the attached documents for review by the Committee. The salaries are in effect for Fiscal Year 2021. 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 23, 2020  
For the Fiscal Year Ended June 30, 2021*

Positions	Number of Positions	FY 21 Average Annual Salary	FY20	Average Increase from Prior Year	Annual Salary Range*
Community College Directors**	11	\$ 70,408	\$ 69,471	1.3%	\$59,921 - \$87,710
Community College Auditors	3	\$ 72,211	\$ 71,325	1.2%	\$65,970 - \$82,893
Community College Auditors- PT	1	\$ 36,000	\$ 36,000	0.0%	
<b>Total Community College</b>	<u>15</u>				
System-wide Chief Audit Executive (CAE)	1	\$ 131,779	\$ 131,779	0.0%	
System Office Auditors	3	\$ 82,248	\$ 76,371	7.7%	\$76,371 - \$86,500
<b>Total System-wide Office</b>	<u>4</u>				
<b>Total Filled Positions</b>	19	\$ 73,981	\$ 72,052	2.7%	
<b>Vacant Positions</b>	<u>0</u>				
<b>All Positions***</b>	<u>19</u>				

**Notes:**

\* Excludes part-time auditor and CAE

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

\*\*\* Does not include Administrative Assistant III position

**Tennessee Board of Regents**  
**Internal Auditor Salaries and Credentials as of October 23, 2020**  
**For the Fiscal Year Ended June 30, 2021**

<b>Institution</b>	<b>Title</b>	<b>Name</b>	<b>FY21 Salary</b>	<b>Professional Certifications</b>	<b>Years of Professional Experience</b>	<b>Years of TBR Experience</b>
ChSCC	Director of Internal Audit	K. Clingan	\$ 72,835	CIA, CFSA, CIDA	28	8
CISCC	Director of Internal Audit	A. Bishop	\$ 59,921	CPA, CGFM	31.5	25.5
CoSCC	Director of Internal Audit	E. Smith	\$ 76,390	CPA	25	5
DSCC	Director of Internal Audit	S. Pruett	\$ 65,500	CPA, CIA	38	6
JSCC	Interim Director of Internal Audit Part-time Internal Auditor	C. Pittman	\$ 63,375	N/A	30	17
		A. Brown	\$ 36,000	CPA	35	35
MSCC	Internal Auditor	T. Wiseman	\$ 67,770	CPA	21	17
NaSCC	Director of Internal Audit (1)	H. Ho	\$ 68,813	CPA, CGFM	10	1
NeSCC	Director of Internal Audit	C. Hyder	\$ 68,216	CIA	22	13
PSCC	Director of Internal Audit Senior Network & Technical Security Auditor	S. Walker	\$ 87,710	CPA, CGFM	34	30
		J. Patterson	\$ 65,970	N/A		19
RSCC	Director of Internal Audit	C. Cortesio	\$ 71,376	CIA	33	9
STCC	Director of Internal Audit	C. Johnson	\$ 68,580	CPA	48	6
VSCC	Director of Internal Audit	N. Batson	\$ 71,772	CPA	30	28
WSCC	Internal Auditor	M. Ortlieb	\$ 82,893	CPA	48	8
TBR	System-wide Chief Audit Executive	M. Batson	\$ 131,779	CPA	33	26
TBR	Investigative Audit Manager (2)	J. Garoutte	\$ 86,500	CFE, CFI, CGFM	20	0.7
TBR	Information Systems Auditor (3)	D. Fritts	\$ 83,874	CISSP	14	8
TBR	Internal Auditor IV - TCATs	H. Vose	\$ 76,371	CIA, CFE	24	12

**Notes:**

- (1)- Filled December 2, 2019.  
(2)- Filled March 1, 2020  
(3)- Filled October 23, 2020

**Certifications:**

CPA - Certified Public Accountant (AICPA)  
CIA - Certified Internal Auditor (IIA)  
CFE - Certified Fraud Examiner (ACFE)  
CGFM - Certified Government Financial Manager (AGA)  
CFI - Certified Forensic Interviewer (IAI)  
CISSP - Certified Information Systems Security Professional

**TBR Internal Audit Offices**  
**Budget Comparison of Operating and Travel Budgets for FY 2021**

<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	\$ 1,800.00	\$ 1,050.00	\$ 340.00	C	\$ 710.00
CISCC	1	\$ 1,000.00	\$ 1,200.00	\$ -		\$ 1,200.00
CoSCC	1	\$ 2,500.00	\$ 3,600.00	\$ 375.00	C	\$ 3,225.00
DSCC	1	\$ 2,200.00	\$ 1,200.00	\$ 500.00	C,D	\$ 700.00
JSCC	1.5	\$ 4,400.00	\$ 1,600.00	\$ 680.00	C	\$ 920.00
MSCC	1	\$ 3,200.00	\$ 2,400.00	\$ -		\$ 2,400.00
NaSCC	1	\$ 500.00	\$ 2,000.00	\$ 278.00	C	\$ 1,722.00
NeSCC	1	\$ 4,804.00	\$ 660.00	\$ 510.00	A,C	\$ 150.00
PSCC	1	\$ 2,500.00	\$ 4,900.00	\$ 3,105.00	C,E	\$ 1,795.00
RSCC	1	\$ 3,370.00	\$ 2,170.00	\$ 340.00	C	\$ 1,830.00
STCC	1	\$ 500.00	\$ 760.00	\$ 620.00	C	\$ 140.00
VSCC	1	\$ 1,675.00	\$ 1,215.00	\$ 520.00	C,F	\$ 695.00
WSCC	1	\$ 1,250.00	\$ 704.00	\$ 258.00	C	\$ 446.00
TBR-SWIA	3	\$ 14,000.00	\$ 31,740.00	\$ 15,000.00	C,D,E	\$ 16,740.00
TBR-TCAT	1	\$ 6,500.00	\$ 1,310.00	\$ 600.00	C,D	\$ 710.00

<p>Fixed Charges:</p> <p>A Total annual data/phone line charges.</p> <p>B Professional Privilege Tax</p> <p>C Professional Membership Dues</p> <p>D Copier rental/Printing</p> <p>E Software</p> <p>F Records Retention/Destruction</p>
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Note 1: Operating budgets generally consist of expenses such as printing, office supplies, software,
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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.
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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