

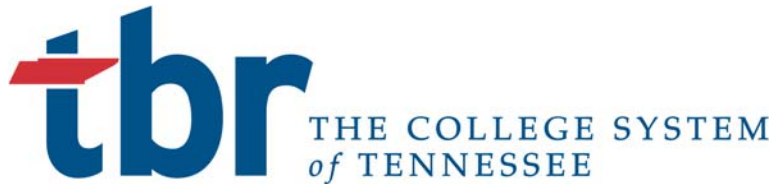
TENNESSEE BOARD OF REGENTS
Committee on Audit

AGENDA
March 9, 2021

- I. INFORMATIONAL REPORTING (Mike Batson)**
 - a. Highlights of Audit Findings and Recommendations**
 - b. Audit Reports and Reviews**
 - c. System-wide Internal Audit Updates**
 - d. University Updates**

- II. CONSENT AGENDA (Mike Batson)**
 - a. Review of Revisions to Fiscal Year 2021 Internal Audit Plans**

- III. NON-PUBLIC EXECUTIVE SESSION (Mike Batson)**



BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Highlights of Audit Findings and Recommendations

DATE: March 9, 2021

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S
RECOMMENDATION: Accept Report

The following items will be discussed with the Audit Committee:

Comptroller's Office – Financial and Compliance Audits
Recommendation/Finding Logs

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 recommendations as of December 31, 2020. 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
ChSCC	23-Oct-19	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	20-Mar-20	31-Mar-21	1	30-Jan-20	1-Feb-21	In progress
NaSCC	27-Oct-20	NaSCC FY 2019 & 2018 - Finding 1 of 1 Nashville State Community College did not have adequate controls to ensure the accurate reporting of the dollar value of unused sick leave at June 30, 2018	VP of Finance and Administrative Services	27-Oct-20		1	4-Jan-21		In Progress
NeSCC	10-Aug-20	NeSCC FY 2019 & 2018 - Finding 1 of 3 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), Tennessee Code Annotated.	VP for Finance and Information Technology	30-Jun-21			16-Oct-20	2-Feb-21	In Progress
NeSCC	10-Aug-20	NeSCC FY 2019 & 2018 - Finding 3 of 3 College management needs to ensure accurate financial reporting of capital asset activity.	VP for Finance and Information Technology	30-Jun-21			16-Oct-20	2-Feb-21	In Progress
STCC	23-Oct-20	STCC FY 2019 & 2018 - Finding 2 of 3 The college did not properly prepare bank reconciliations.	Vice President of Financial and Administrative Services	19-Oct-20					In Progress
STCC	23-Oct-20	STCC FY 2019 & 2018 - Finding 1 of 3 The college does not have adequate controls in place to ensure compliance with the requirements of the Federal Work Study Program.	Vice President of Student Services	30-Apr-21					Not Yet Due

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
STCC	23-Oct-20	STCC FY 2019 & 2018 - Finding 3 of 3 Southwest Tennessee Community College did not provide adequate internal controls in one specific area. 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.	Chief Information Officer	30-Apr-21					Not Yet Due
TBR System Office	17-Dec-20	TBR FY 2019 & 2018- Finding 1 of 3 The System Office did not properly report cash held for the Tennessee Colleges of Applied Technology	Director of Fiscal Services	17-Jun-21					Not Yet Due
TBR System Office	17-Dec-20	TBR FY 2019 & 2018- Finding 2 of 3 The System Office did not maintain adequate controls over bank reconciliations.	Director of Fiscal Services	17-Jun-21					Not Yet Due
TBR System Office	17-Dec-20	TBR FY 2019 & 2018- Finding 3 of 3 As noted in the prior audit, the Tennessee Board of Regents did not provide adequate internal controls in one area. Although management has taken steps since the prior audit to correct the condition, the corrective action was not sufficient.	Assistant Vice Chancellor for Information Technology	17-Jun-21					Not Yet Due

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Revised Date Management's Actions to be Implemented	# of Changes to Date Management's Actions to be Implemented	Initial Date of Internal Audit Follow-up	Most Recent Date of Internal Audit Follow-up	Status
ChSCC	9-Aug-17	Human Resources 1 of 10: Written procedures detailing each department staff member's job duties and to outline guidance of how the college will comply with ChSCC and TBR policies should be completed.	Executive Director Human Resources	31-Dec-17	31-Dec-19	4	29-Jan-18	2-Feb-21	Action Completed
ChSCC	25-Jun-19	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	31-Jan-21		1	31-Jul-19	2-Feb-21	Action Completed
ChSCC	18-Dec-20	TCAT Transportation Repair Technology Client Services and Inventory 1 of 6: The Collision program should be diligent to avoid sole sourcing and not guide customers to a particular paint supplier. Retaining at least two paint suppliers for the paint booth will help to alleviate issues concerning sole sourcing.	Executive Vice President - Technical College	31-Dec-20			1-Feb-21		Action Completed
ChSCC	18-Dec-20	TCAT Transportation Repair Technology Client Services and Inventory 2 of 6: A copy of the program's equipment inventory list should be on file with the lead instructor for each program in addition to the Department Head to allow for notes of additions and deletions throughout the year which will increase efficiencies during the annual fixed asset review.	Executive Vice President - Technical College	31-Dec-20			1-Feb-21		Action Completed
ChSCC	18-Dec-20	TCAT Transportation Repair Technology Client Services and Inventory 4 of 6: TCAT management should review program budgets to ensure required program supplies are funded appropriately. Possible funding options could include a student program fee or a client service fee. If a client service fee is initiated, it should be collected through TouchNet in accordance with all applicable policies and procedures.	Executive Vice President - Technical College	31-Dec-20			1-Feb-21		Action Completed
ChSCC	18-Dec-20	TCAT Transportation Repair Technology Client Services and Inventory 6 of 6: Foundation non-cash gifts forms should be completed in a timely manner and in accordance with TBR, College, and Foundation policies and procedures.	Executive Vice President - Technical College	31-Dec-20			1-Feb-21		Action Completed
CoSCC	28-Nov-18	College leadership and departmental management can strengthen the college control environment through improvements to processes that Ensure workforce development objectives are tied to and directed by the college's mission and strategic plan, Ensure college policies are current and reflect the existing operating environment and expectations, Support employee competency and accountability with job descriptions specific to the employee's role, and Ensure all employees complete orientation, receive job specific training, and are fully aware of policies that specifically impact the employee's job responsibilities.	Vice President, Williamson Campus and External Affairs Director, Economic and Workforce Development	30-Apr-19		0	1-Mar-19	7-Oct-20	Action Completed

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
CoSCC	28-Nov-18	Economic and Workforce Development management could strengthen departmental control activities by Improving and documenting course standards, Documenting data entry standards for client and course data, Enhancing data integrity reviews, Improving contract monitoring, Enhancing record maintenance, security, and disposal, and Increasing non-credit course software functionality.	Director, Economic and Workforce Development	31-Jan-19		0	1-Mar-19	7-Oct-20	Action Completed
DSCC	29-Feb-20	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. Follow-up note: Management has taken action on ethics agreements.	Vice President for Finance and Administrative Services, Executive Secretary for Institutional Advancement. President of DSCC	31-Jul-20			31-Oct-20	17-Dec-20	Action Completed
DSCC	29-Feb-20	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. Follow-up note: Policies and procedures have been updated. Best practices have been developed and implemented.	Vice President for Finance and Administrative Services, Executive Secretary for Institutional Advancement. President of DSCC	31-Jul-20			31-Oct-20	17-Dec-20	Action Completed
JSCC	30-Oct-15	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	1-Apr-16	12-Jun-18	2	24-Apr-17	20-Oct-20	Action Completed
JSCC	30-Oct-15	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	1-May-16	12-Jun-18	2	24-Apr-17	20-Oct-20	Action Completed
JSCC	30-Oct-15	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	1-May-16	12-Jun-18	2	24-Apr-17	20-Oct-20	Action Completed
JSCC	30-Oct-15	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	1-May-16	12-Jun-18	2	24-Apr-17	20-Oct-20	Action Completed

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Revised Date Management's Actions to be Implemented	# of Changes to Date Management's Actions to be Implemented	Initial Date of Internal Audit Follow-up	Most Recent Date of Internal Audit Follow-up	Status
MSCC	14-Feb-20	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	31-Dec-20				17-Dec-20	Action Completed
NeSCC	31-Dec-19	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	31-Dec-20			2-Feb-21		Action Completed
RSCC	30-Apr-20	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	30-Sep-20			31-Jul-20	17-Aug-20	Action Completed
RSCC	30-Apr-20	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	31-Dec-20			31-Jul-20	17-Aug-20	Action Completed
STCC	30-Oct-19	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	30-Dec-19	15-Sept-20	1		Dec-20	Action Completed
STCC	30-Oct-19	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	30-Dec-19	15-Sept-20	2		Dec-20	Action Completed
STCC	30-Oct-19	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	28-Feb-20	15-Sept-20	2		Dec-20	Action Completed
WSCC	15-Jul-19	A formal written review and verification process should be established and followed to help ensure that Workforce Training contact hours are correctly identified and properly interpreted for reporting purposes. 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	16-Dec-19	30-Jun-20	3	16-Dec-19	28-Jul-20	Action Completed

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
WSSC	15-Jul-19	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, WSSC 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 WSSC's Fall 2020 enrollment, a decision to purchase was not made until October 2020. Since WSSC had notified Xenegrade that its bid proposal was not accepted, WSSC elected not to pursue having Xenegrade create a customized Insight report to improve data collection and reporting. The Division of Workforce Training was formally moved from Academic Affairs to the newly -created Educational Outreach and the Executive Secretary to the VP for Student Affairs was appointed as the Executive Secretary to the VP for Educational Outreach. This Secretary was assigned sole responsibility for creating / maintaining in a shared drive a folder of Contracts Syllabi Agreements and Class Rosters Emails and a folder of quarterly Excel spreadsheet that contains ALL courses, including those that have been cancelled, as well as, those that are not counted in THEC reporting. (This report indicates the reason why the courses are or are not counted for THEC reporting purposes.)	Dean of Workforce Training	16-Dec-19	31-Jan-21	3	16-Dec-19	30-Oct-20	Action Completed
ChSCC	11-Jun-18	NACHA The Background Check Policy revisions should be updated and approved by the Policy Review Board.	Executive Director Human Resources	31-Dec-18	31-Jul-21	4	8-Oct-18	1-Feb-21	In Progress
ChSCC	31-Jan-19	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	30-Jun-19	30-Sep-21	5	25-Apr-19	2-Feb-21	In Progress
ChSCC	24-Oct-19	NACHA 1 of 3: Completion of a Background Check Policy including proper approvals from the Policy Review Board.	Executive Vice President Human Resources	30-May-20	31-Jul-21	2	29-Jan-20	1-Feb-21	In Progress
ChSCC	9-Dec-20	NACHA - Management should complete the revision of the Background Check Policy to properly document the current ChSCC hiring processes. Approval from the Policy Review Board will be required to comply with the college policy development processes.	Executive Vice President Human Resources	31-Jul-21			1-Feb-21		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	18-Dec-20	TCAT Transportation Repair Technology Client Services and Inventory 3 of 6: As a best practice, supply inventory and equipment listings should be verified by Program Instructors at the end of each semester and reviewed by the Department Head to control supply ordering costs and in preparation for the annual fixed asset review.	Executive Vice President - Technical College	31-May-21			1-Feb-21		In Progress
ChSCC	18-Dec-20	TCAT Transportation Repair Technology Client Services and Inventory 5 of 6: TCAT Management should explore and obtain an electronic work order system for each program. Assistance from the Technology Division should be used to identify current software restrictions and capabilities available to build an in-house work order system for the programs.	Executive Vice President - Technical College	1-Aug-21			2-Feb-21		In Progress
CoSCC	12-Mar-18	As cited throughout Federal Regulations, an organization's third party's actions on the organization's behalf are, to a significant extent the organization's responsibility. The college should establish a third party risk management program, designate who will coordinate the program, and review processes for selecting, training, and managing third party servicers in order to ensure the GLBA safeguards are established, and the college's third party servicers' risks are identified and managed.	Associate Vice President for Business Services Vice President for Information Technology	29-Jun-18		0	14-Aug-18	24-Jul-20	In Progress
CoSCC	22-Jul-19	Update College policy, procedures, and practices to address non-faculty employee conflicts of interest, and ensure conflict of interest review committees have an appropriate level of membership and defined roles and responsibilities.	Vice President, for Financial and Administrative Services	31-Dec-19		0	17-Sep-19	17-Dec-20	In Progress
CoSCC	22-Jul-19	Improve transparency and open communication, strengthen the college culture and governance structure, and enhance the control environment and college-wide competency and accountability by: <ul style="list-style-type: none"> •Maintaining updated policies that reflect college strategic objectives, leadership expectations, and current best practice •Establishing process documentation •Formally assigning roles and responsibilities •Training responsible employees on policy responsibilities and expectations •Establishing monitoring and accountability controls that improve timeliness and effectiveness **Internal Audit Review of Management's Actions - In Progress**	President	31-Aug-19		0	22-Oct-19	17-Dec-20	In Progress
CoSCC	17-Jun-20	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	30-Aug-20		0	7-Oct-20	17-Dec-20	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
DSCC	28-Sep-20	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.	Vice President for Finance and Administrative Services, Director of HR	31-Dec-20			28-Jan-21		In Progress
DSCC	28-Sep-20	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	31-Dec-20			28-Jan-21		In Progress
JSCC	20-Sep-18	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	30-Mar-19		0		30-Sep-20	In Progress
JSCC	20-Sep-18	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	30-Mar-19		0		30-Sep-20	In Progress
JSCC	20-Sep-18	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	30-Mar-19		0		30-Sep-20	In Progress
JSCC	29-Mar-19	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	30-Sep-19		0		15-Dec-20	In Progress
JSCC	29-Mar-19	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	30-Sep-19		0		15-Dec-20	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
JSCC	16-Jul-19	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	17-Jan-20		0		10-Sep-20	In Progress
JSCC	16-Jul-19	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	17-Jan-20		0		10-Sep-20	In Progress
JSCC	16-Jul-19	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	17-Jan-20		0		10-Sep-20	In Progress
MSCC	4-May-18	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 10/1/20 - Special Assistant to the President	4-Nov-18	15-May-20	5	19-Dec-18	30-Sep-20	In Progress
MSCC	21-May-18	Human Resources should ensure that the reason recorded for termination of an employee is accurate and matches the appropriate termination definition.	Executive Director of Human Resources 10/16/20 - Vice President of Organizational Development and Leadership	21-Nov-18	1-Feb-21	6	19-Sep-19	30-Sep-20	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
MSCC	21-May-18	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 10/1/20 - Special Assistant to the President	21-Nov-18	15-May-20	5	19-Sep-19	5-Dec-20	In Progress
MSCC	29-Jun-18	Access and diversity scholarships should only be awarded to individuals that meet the stated criteria developed by Motlow State Community College and approved by the Tennessee Board of Regents Office of Organizational Effectiveness and Strategic Initiatives. Written procedures should be developed regarding the process of selecting access and diversity scholarship awardees, and sufficient documentation must be maintained to support the selection of the awardees by the committee based on the approved criteria.	Executive Vice President of Academic Affairs and Student Success, Dean of Students 10/1/20 - Special Assistant to the President	24-Dec-18	1-Jan-21	6	2-Oct-19	30-Sep-20	In Progress
MSCC	29-Jun-18	It is recommended that Motlow State Community College develop procedures requiring documentation and approval of Faculty/Staff Recruitment and Retention expenditures by the Access and Diversity Committee. At the time of issuance of the report, the Access and Diversity Committee has developed and is in the process of finalizing procedures for awarding funds for Faculty/Staff Recruitment and Retention.	Executive Director of Human Resources 10/21/19 - Compliance Officer	24-Dec-18	1-Jan-21	6	2-Oct-19	30-Sep-20	In Progress
MSCC	12-Apr-19	The recommendation from the previous audit report is repeated. It is recommended that Motlow State Community College improve internal controls over maintaining workforce development documentation to sufficiently support training contact hours reported in the THEC Workforce Training Contact Hours report to THEC/TBR.	Chief Learning Officer, Executive Director of Workforce Development 7/1/20 - Title Change - Executive Vice President of Workforce and Community Development	30-Sep-19	30-Nov-20	3	16-Dec-20		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
MSCC	12-Apr-19	It is recommended that Motlow State Community College establish a formal review and verification process over training data for inclusion in the THEC Workforce Training Contact Hours report prior to submission to THEC/TBR.	Chief Learning Officer, Executive Director of Workforce Development 7/1/20 - Title Change - Executive Vice President of Workforce and Community Development	30-Sep-19	30-Nov-20	3	16-Dec-20		In Progress
NaSCC	2-Aug-19	Form a Conflicts of Interest Committee to receive, review, and issue a recommendation to management for disclosed conflicts of interest.	Director of Human Resources	31-Jan-20	30-Sep-20	0	6-Feb-20	21-Jul-20	In Progress
NaSCC	30-Apr-20	The Foundation should ensure that all board members review and acknowledge the Code of Ethics annually	Executive Director of Foundation	30-Jun-20	31-Oct-20	0	30-Jun-20	16-Nov-20	In Progress
NaSCC	30-Apr-20	The Foundation should develop policies and procedures to ensure compliance with donor intent and conditions	Executive Director of Foundation	1-Jun-20	31-Oct-20	1	1-Jun-20	16-Nov-20	In Progress
NaSCC	30-Apr-20	The Foundation should develop policies and procedures in regard to disclosure of gift records	Executive Director of Foundation	1-Jun-20	31-Oct-20	1	1-Jun-20	16-Nov-20	In Progress
NaSCC	30-Apr-20	The Foundation should develop policies and procedures on procurement and contracting activities	Executive Director of Foundation	1-Jun-20	31-Oct-20	0	1-Jun-20	16-Nov-20	In Progress
NaSCC	24-Jun-20	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	31-Oct-20	31-Oct-20	1	31-Oct-20	31-Oct-20	In Progress
NaSCC	2-Aug-19	Begin collecting positive confirmation from all employees of the existence or non-existence of a potential conflict of interest.	Director of Human Resources	31-Jan-20	30-Sep-20	0	6-Feb-20	21-Jul-20	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
RSCC	30-Apr-20	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	31-Dec-20	30-Jun-20		31-Jul-20	8-Feb-21	In Progress
RSCC	30-Apr-20	Review positions of Clinical Coordinators and determine an objective method of calculating workload.	Vice President, Student Learning; Dean, Health Sciences Division	31-Dec-21			31-Jul-20	13-Jan-21	In Progress
CoSCC	29-Oct-20	College leadership and departmental management can strengthen the college control environment through improvements to processes that <ul style="list-style-type: none"> • Ensure workforce development objectives are tied to and directed by the college's mission and strategic plan, • Ensure college policies are current and reflect the existing operating environment and expectations, • Support employee competency and accountability with job descriptions specific to the employee's role, and • Ensure all employees complete orientation, receive job specific training, and are fully aware of policies that specifically impact the employee's job responsibilities. 	Vice President, Williamson Campus and External Affairs Operations Manager, Workforce and Continuing Education	28-Feb-21		0	6-Jan-21		Not Yet Due
CoSCC	29-Oct-20	Strengthen Control Activities by: <ul style="list-style-type: none"> • Clearly identify and prioritize departmental strategic objectives and establish key progress indicators (KPIs) so that departmental expectations are clear to management and staff, and accountability is clear and measurable. • Develop job specific onboarding that provides new employees with the knowledge and resources (for example, process instructions, accountability measurements and timelines, project prioritization, and role-specific policies) to be successful in their role. 	Vice President, Williamson Campus and External Affairs Operations Manager, Workforce and Continuing Education	28-Feb-21		0	6-Jan-21		Not Yet Due
JSCC	15-Nov-16	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. <i>Updated 08/27/2020:</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	15-May-17	31-Dec-21	1	3-Dec-19	27-Aug-20	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	17-Feb-20	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	31-Aug-20	1-Jul-21	1	15-Dec-20	15-Dec-20	Not Yet Due
JSCC	17-Feb-20	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	31-Aug-20	1-Jul-21	1	15-Dec-20	15-Dec-20	Not Yet Due
NeSCC	30-Apr-20	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	30-Apr-21					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

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Audit Reports and Reviews

DATE: March 9, 2021

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S
RECOMMENDATION: Accept Report

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

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

Southwest Tennessee Community College
— FYE June 30, 2019 and June 30, 2018

Tennessee Board of Regents System Office
— FYE June 30, 2019 and June 30, 2018

FINANCIAL AND COMPLIANCE AUDITS – NO FINDINGS

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

Miscellaneous External Reviews

The Audit Committee will review executive summaries for the miscellaneous external reviews (reports issued by entities other than Internal Audit, State Audit, or Federal agencies) issued from October 1, 2020 to December 31, 2020.

Chattanooga State Community College

– Tennessee Small Business Development Center- Financial Review

Roane State Community College

– Tennessee Small Business Development Center- Financial Review

Internal Audit

The Audit Committee will receive executive summaries for the internal audit reports issued from October 1, 2020 to December 31, 2020 as well as reports issued after December 31, 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

ChSCC	NACHA Security Audit	Page 32
CISCC	Audit of Travel Procedures	Page 34
PSCC	President’s Expense Audit FY 2020	Page 35
TCAT Athens	President’s Expense Audit FY 2019	Page 37
TCAT Hartsville	President’s Expense Audit FY 2019	Page 39

Internal Audit Reports for Informational Purposes- Institutional Support

PSCC	Quality Self-Assessment Review FY 2020	Page 42
STCC	Safety and Security	Page 43

Internal Audit Reports for Informational Purposes- Instruction & Academic Support

TCAT Chattanooga	Audit of Transportation Repair Technology Client Services and Inventory	Page 46
------------------	---	---------

Internal Audit Reports for Informational Purposes- Follow-up

CoSCC	Follow-up to the Internal Audit Engagement Outcomes	Page 48
	Economic and Workforce Development Controls Review	
DSCC	Follow-up to the Foundation Audit	Page 49
JSCC	Follow-up to the Access and Diversity Report	Page 50
STCC	Follow-up to the Review of Time Card Preparation	Page 53

* Limited Official Use Only reports for Pellissippi State Community College- LOU Print Server Vulnerability Assessment was completed on October 9, 2020; Pellissippi State Community College- LOU Electronic Key System Vulnerability Assessment was completed on December 15, 2020; and Southwest Tennessee Community College- Additional Follow-up to the Review of Information Security Audit was completed on December 16, 2020. These reports will be shared in the Audit Committee Executive Session.

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

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

Types of Findings

Deficiencies in Internal Control¹

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

Significant Deficiency¹

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

Material Weakness¹

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

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

Instance of Non-Compliance Required to be Reported²

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

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

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

**Tennessee Board of Regents
Audit Committee
March 9, 2021**

***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
Nashville State Community College	June 30, 2019 and June 30, 2018	Unmodified Opinion	One finding identified as a significant deficiency	No instances of noncompliance required to be reported	1

Finding 1 – Nashville State Community College did not have adequate controls to ensure the accurate reporting of the dollar value of unused sick leave at June 30, 2018

Nashville State Community College did not have adequate internal controls to ensure the sick leave contingency at June 30, 2018, was fairly stated in the notes to the financial statements.

Recommendation – Management should ensure adequate internal controls exist to prevent or detect errors in a timely manner. Management should adequately review reports used in the calculation of reported amounts to ensure the fair presentation of the financial statements and notes to the financial statements.

Management's Comment – We concur with the finding. This item was corrected and correctly reported fiscal year 2019. A control has been implemented to review significant changes in year-over-year balances.

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

Institution	For the Year Ended	Auditor's Opinion on Financial Statements	Report on Internal Control	Report on Compliance	Findings
Southwest Tennessee Community College	June 30, 2019 and June 30, 2018	Unmodified Opinion	Three findings identified as a significant deficiencies	No instances of noncompliance required to be reported	3

Finding 1 – As noted in the prior two audits, the college does not have adequate controls in place to ensure compliance with the requirements of the Federal Work Study program

As we noted in the prior two audits, Southwest Tennessee Community College does not have adequate controls over the Federal Work Study (FWS) program to 1) obtain a certification that each student worked the hours for which they were paid and 2) prevent students from being paid for hours that conflicted with scheduled class time or sports activities.

Recommendation – Management should continue to pursue the new system recommended by the timekeeping taskforce.

Management's Comment – We concur with the finding and recommendation. A Timekeeping Task Force was assembled in November 2019 to monitor timekeeping compliance and provide recommendations to eliminate noncompliance with timekeeping policies. As a result of this effort, additional controls have been or are planned for implementation. These additional controls include:

- Limit work for FWS students who are also athletes to on-campus only, outside of practice, and not while traveling away from campus for athletic events. Scholarship recipients have been assigned to Athletics to work during on-campus athletic activities. This is more manageable for supervisors and students.
- All FWS students are required to schedule an individual meeting with their supervisor to create a general work schedule each semester to ensure that they are not working during scheduled class time. This schedule will be maintained with the student's supervisor and be submitted to the FWS Coordinator. This is communicated during training sessions with students and supervisors. Non-athletes' time will be approved by their supervisors, while student athletes' time will be approved by the Athletic Director in Kronos.
- Supervisors failing to appropriately manage and approve time will be subject to disciplinary action, to include removal from the FWS program as a supervisor. This policy is outlined in the FWS manual and communicated during supervisor training.
- A Kronos Timekeeping system upgrade is planned for early 2021 which will allow class and practice schedules to be entered into Kronos in phase II of the implementation (April 2021). Supervisors will be notified of exceptions when class and practice schedules conflict with time worked.

Finding 2 – The college did not properly prepare bank reconciliations

The previous two audit reports disclosed that Southwest Tennessee Community College did not properly prepare bank reconciliations. That deficiency continued in both fiscal years 2018 and 2019.

We noted the following problems:

- For the payroll account, preparers did not sign reconciliations.
- For the November 2017 and December 2017 operating account, preparers did not date their reconciliations.
- Some insurance account reconciliations had no evidence of anyone's review.
- Payroll account reconciliations contained unresolved reconciling items dating back several years.
- For all bank accounts, most of the reconciliations that were dated were not prepared or reviewed timely.

Management concurred with the prior audit finding and stated,

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

We determined that management had developed the Southwest Tennessee Community College Bank Reconciliation Policy and Procedure after the end of the current audit period.

Recommendation – Management should follow its bank reconciliation policy and procedure, which requires

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

Management's Comment – We concur with the finding and recommendation. As of October 2019, all bank reconciliations were prepared in accordance with Southwest Bank Reconciliation policy and procedure. All reconciliations were prepared timely, they were signed and dated by preparers and reviewers, and reconciling items were resolved timely.

Finding 3 – Southwest Tennessee Community College did not provide adequate internal controls in one area that was reported in the prior three audits

Southwest Tennessee Community College did not design and monitor effective internal controls in one area. For the fourth consecutive audit, we observed conditions that were in violation of Tennessee Board of Regents and college policies and industry-accepted best practices. Although management has taken steps to correct the conditions, the corrective actions were not sufficient.

Ineffective design and implementation of internal controls increases the likelihood of errors and unauthorized access to college information. 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 college with detailed information regarding the specific conditions we identified, as well as the related criteria, causes, and our specific recommendations for improvement.

Recommendation – The President should ensure that management correct these conditions by thoroughly evaluating the details of this finding and promptly developing and consistently implementing effective internal controls in this area.

Management's Comment – We concur. Management has taken corrective action to ensure internal controls are strengthened in the one specific area.

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

Institution	For the Year Ended	Auditor's Opinion on Financial Statements	Report on Internal Control	Report on Compliance	Findings
Tennessee Board of Regents-System Office	June 30, 2019 and June 30, 2018	Unmodified Opinion	One finding identified as a material weakness; Two findings identified as significant deficiencies	No instances of noncompliance required to be reported	3

Finding 1 – The System Office did not properly report cash held for the Tennessee Colleges of Applied Technology

During fiscal year 2019, the System Office's Shared Services Center began performing accounting and reporting functions; payroll functions; and purchasing and procurement functions for the Tennessee Colleges of Applied Technology (TCATs). As a result, cash held by the System Office on behalf of the TCATs and a corresponding deposit held in custody for others for that cash were reported in the System Office financial statements for the first time at June 30, 2019. The Director of Fiscal Services did not report TCAT cash correctly in the financial statements and notes.

The Director of Fiscal Services incorrectly reported TCAT cash and deposits held in custody as the total of all account balances per the bank, rather than the general ledger balances. The balance per the bank does not take into consideration any outstanding checks, deposits in transit, or outstanding transfers. This caused an overstatement of cash and an overstatement of deposits held in custody of \$1,858,275.39 at June 30, 2019. The Director of Fiscal Services also did not include the cash held in custody for the TCATs in the notes to the financial statements. As a result, the Director of Fiscal Services understated the disclosed amount of cash held in bank accounts by \$12,730,077.98 and the disclosed amount of cash held in the Local Government Investment Pool was understated by \$52,288,651.62. The financial statements and related notes were corrected for these errors.

Recommendation – The Director of Fiscal Services should ensure that generally accepted accounting principles are followed for all account balances and transaction classes.

Management's Comment – We concur. The cash accrual ledger balance will be reported on the statement of net position according to generally accepted accounting principles in the future. In addition, operating account ledger data will be used to compile the detail for the deposits held in custody for others on the statement of cash flows. In the future, the TCAT cash amounts will be included in the notes for the financial report.

Finding 2 – The System Office did not maintain adequate controls over bank reconciliations

The Office of Business and Finance staff (staff) within the System Office did not have adequate controls to ensure bank reconciliations were prepared and reviewed timely. During our audit period, the System Office maintained and reconciled 4 bank accounts during fiscal year 2018, and 3 bank accounts during 2019. We tested all reconciliations prepared for each System Office account, for a total of 84 reconciliations. We did not test the reconciliations for the accounts held in deposit for the Tennessee Colleges of Applied Technology discussed in finding 1. Two of the 84 reconciliations tested (2%) were not signed and dated by the reviewer. As a result, we could not determine if or when they were reviewed. In addition, staff did not prepare and review 10 of the reconciliations tested (12%) within 30 days after the end of the month, as recommended by current best practices. These reconciliations were completed 45 to 111 days after the end of the month.

Recommendation – The Director of Fiscal Services should ensure that staff prepare and review reconciliations within 30 days after the end of each month.

Management's Comment – We concur. The Director of Fiscal Services will ensure that staff prepare and review reconciliations within 30 days after the end of each month.

Finding 3 – As noted in the prior audit, the Tennessee Board of Regents did not provide adequate internal controls in one area

The Tennessee Board of Regents did not design and monitor effective internal controls in one area. For the second consecutive audit, we found an internal control deficiency related to one of the board's systems. Although management has taken steps since the prior audit to correct this condition, we are reporting this internal control deficiency for the second consecutive audit because the corrective action was not sufficient.

Ineffective implementation and operation of internal controls increases the likelihood of errors and unauthorized access to board information. 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 board with detailed information regarding the specific conditions we identified, as well as the related criteria, causes, and our specific recommendations for improvement.

Recommendation – Management at the Tennessee Board of Regents should ensure that these conditions are corrected by the prompt development and effective implementation of internal controls in this area.

Management's Comment – We concur with the finding and recommendations. The Tennessee Board of Regents management will take corrective action to ensure internal controls are strengthened.

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
March 9, 2021**

*Miscellaneous External
Reviews*

Chattanooga State Community College
Tennessee Small Business Development Center Financial Review
Period Coverage: January 1, 2019 – December 31, 2019
December 15, 2020
Executive Summary

Introduction	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 via Zoom on November 23, 2020 by the Accounts Payable Manager.
Conclusion	Based upon our limited testing of the data available, we have determined that the center: 1. is adequately monitoring the financial aspects of their operations; 2. is in compliance with cash disbursement requirements; 3. is in compliance with indirect cost requirements; 4. is in compliance with in-kind cost requirements; and 5. is in compliance with program income requirements.
Findings/ Recommendations	None

Roane State Community College
Tennessee Small Business Development Center Financial Review
Period Coverage: January 1, 2019 – December 31, 2019
December 15, 2020
Executive Summary

Introduction	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 via Zoom on December 1, 2020 by the Financial Reporting and Accounting Manager.
Conclusion	Based upon our limited testing of the data available, we have determined that the center: 1. is adequately monitoring the financial aspects of their operations; 2. is in compliance with cash disbursement requirements; 3. is in compliance with indirect cost requirements; 4. is in compliance with in-kind cost requirements; and 5. is in compliance with program income requirements.
Findings/ Recommendations	None

**Tennessee Board of Regents
Audit Committee
March 9, 2021**

***Internal Audit Reports
Financial Management***

Chattanooga State Community College
NACHA Security Audit – Page 1 of 2
September 2020
December 9, 2020
Executive Summary

Key Staff Personnel	Bursar and Executive Director, Information Management	Internal Auditor	Kimberly Clingan, Director Internal Audit
Introduction	<p>NACHA (National Automated Clearing House Association) is a not-for-profit association that oversees the Automated Clearing House (ACH) Network, an electronic payment network. NACHA provides the legal foundation for the ACH Network through the development and enforcement of the <i>NACHA Operating Rules & Guidelines</i> which establish a set of requirements in order to provide a minimum amount of protection for WEB entries. WEB entries are internet-initiated entries that NACHA defines as “a debit entry to a Consumer Account initiated by an Originator pursuant to an authorization that is obtained from the Receiver via the Internet.”</p> <p><i>NACHA Operating Rules & Guidelines</i> obligate Originators to:</p> <ul style="list-style-type: none"> • Obtain the consumer’s written authorization prior to initiating a debit entry • Mitigate risks associated with Internet-based payments by: <ul style="list-style-type: none"> ○ Authenticating the identity of the Receiver ○ Employing a fraudulent transaction detection system ○ Establishing secure Internet sessions ○ Verifying the Receiving Depository Financial Institution’s routing number ○ Reviewing security control procedures 		
Objectives	<p>The objectives of the audit were to determine the college’s compliance with <i>NACHA Operating Rules & Guidelines</i> for WEB entries related to:</p> <ul style="list-style-type: none"> • Authorization requirements • Formatting requirements • Risk management requirements to adequately protect consumer financial information 		
Conclusion	<p>ChSCC is in compliance with the authorization, formatting, and risk management requirements of the <i>NACHA Operating Rules & Guidelines</i>. However, the lack of a background check policy that properly reflects current processes increases the risk of not completing appropriate vetting of applicants prior to hiring. Completion of the background check policy revisions will ensure continued compliance with the <i>NACHA Operating Rules & Guidelines</i>.</p>		
Finding/ Recommendation	<p><i>Lack of Background Check Policy Revision</i></p> <p>The Background Check Policy approved in February 2014 has not been in compliance with the current background check processes for several years. Even though Human Resources has made efforts in 2019 and 2020 to revise the policy, it has not completed the policy approval process.</p>		

Chattanooga State Community College
NACHA Security Audit – Page 2 of 2
September 2020
December 9, 2020
Executive Summary

Cont. Finding/ Recommendation	<p>The lack of an appropriately documented background check policy and recent changes in Human Resource personnel increases the hiring risk for positions including those with access to sensitive or financial data.</p> <p>Management should complete the revision of the Background Check Policy to properly document the current ChSCC hiring processes.</p>
Management Response	<p>A revised background check policy has been submitted for review by the Policy Review Committee and Board for the Spring 2021 review cycle. Being that the background check process is part of NACHA Operating Rules and Guidelines, ChSCC continues to be in compliance with these rules and guidelines as in due diligence. Despite the lack of an official policy, the College continues to comply with the intent of the background check recommendation.</p>

Cleveland State Community College
Audit of Travel Procedures
July 2019 through June 2020
November 19, 2020
Executive Summary

Key Staff Personnel	Controller	Internal Auditor	Alvin Bishop
Introduction	Internal Audit evaluated the internal controls over travel through substantive testing and documentation review. Travel is governed by TBR policy 4:03:03:00 and CSCC policy 4:09:00:00. Except for in-state travel where no conference fees or overnight travel is involved, written authorization is required. Allowable travel rates and per diems are contained in the TBR Policy. Before traveling the employee submits a travel authorization form if required detailing anticipated expenses by day. Within thirty days upon returning the employee submits a travel claim through the purchasing system along with any required supporting documentation. Once purchasing verifies the claim, and it is approved, reimbursement is made by direct deposit.		
Objectives	<p>Objectives:</p> <ol style="list-style-type: none"> 1. To evaluate the adequacy of the internal controls over travel. 2. Determine compliance with CSCC and TBR policies and procedures. 3. Make recommendations for correcting any deficiencies or improving operations. 		
Audit Results	Internal Audit randomly sampled a list of travel claims for the audit period of July 1, 2019, through June 30, 2020. The sample claims were tested for proper prior authorization and whether the authorization forms detailed daily anticipated expenses. The sample was also examined to ensure the claims were properly approved and the amounts reimbursed were according to policy.		
Conclusion	No material discrepancies were noted. Based on the review internal controls over travel procedures are adequate.		

Pellissippi State Community College
Audit of President's Expenses – Page 1 of 2
For the Fiscal Year July 1, 2019 – June 30, 2020
November 13, 2020
Executive Summary

President	Dr. L. Anthony Wise	Internal Auditor	Cynthia Cortesio, Roane State Community College		
Objectives	To comply with Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents (TBR) Policy 4:03:03:60, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 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.				
Scope	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts, as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.				
Analysis	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:				
		Institutional	Foundation	External	Total
	President:				
	Salary and Benefits	\$284,177		\$500	\$284,677
	Bonus Payments				\$0
	Discretionary Allowance	\$4,000			\$4,000
	Housing Allowance	\$10,800			\$10,800
	Vehicle Allowance				\$0
	Other Allowances	\$1,200			\$1,200
	Salary, Benefits & Other Payments	\$300,177	\$0	\$500	\$300,677
	Travel (Schedule A)	\$7,557		\$1,400	\$8,957
	Business Meals and Hospitality (Schedule B)	\$200	\$528		\$728
	Other Expenses (Schedule C)	\$28,100	\$500		\$28,600
	President's Office:				\$0
	Salary and Benefits	\$139,220			\$139,220
	Travel				\$0
	Business Meals and Hospitality	\$441			\$441
	Other Expenses	\$10,557			\$10,577
	Total Expenses	\$486,252	\$1,028	\$1,900	\$489,200

**Pellissippi State Community College
 Audit of President’s Expenses – Page 2 of 2
 For the Fiscal Year July 1, 2019 – June 30, 2020
 November 13, 2020
 Executive Summary**

Cont. Analysis	<p>Additional Disclosures:</p> <p>Housing Allowance - The President was provided a housing allowance of \$900 per month.</p> <p>Other Allowances – The President was provided other allowances for 1) discretionary spending of \$4,000 for the year and 2) cell phone allowance of \$100 per month. Both were paid as taxable income.</p> <p>Vehicle – The President was provided the use of a vehicle. The purchase cost of the vehicle in fiscal year 2017 was \$27,649. Vehicle maintenance and operating costs, totaling \$237 for the period, were recorded in the President’s Office Other Expenses account listed above. Other vehicle expenses were included in the Motor Pool Expense account. Expenses specific to the President’s vehicle could not be identified in this pooled account and were not included in the President’s Expense Report. These other vehicle expenses were excluded from the scope of this review. Any personal use value of the vehicle is reported to the president as taxable income.</p> <p>Other Expenses – The President’s Office Expenses include \$8,000 renewal and replacement charges for the automobile.</p> <p>External Sources – This report includes the cost of items provided, paid, or reimbursed by external sources for the benefit of the President. In instances when the values of these items are not available, other relevant details are provided on the applicable supplemental schedule.</p>		
Observations	None		
Questioned Costs	None	Recoveries	N/A
Conclusion	<p>The objectives of the audit of the expenses of the Office of the President for Pellissippi 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.</p>		
Restriction on Use of Report	<p><i>This report is intended solely for the internal use of the Tennessee Board of Regents and Pellissippi State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit Roane State Community College, Office of Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public record.</i></p>		

Tennessee College of Applied Technology-Athens
Audit of President's Expenses – Page 1 of 2
For the Period July 1, 2018 – June 30, 2019
December 7, 2020
Executive Summary

President	Mr. Stewart Smith	Internal Auditor	Helen Vose, TCAT Internal Auditor																																																																			
Objectives	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.																																																																					
Scope	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.																																																																					
Questioned Costs	None	Recoveries	N/A																																																																			
Analysis	<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 Athens</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">President (1):</td> </tr> <tr> <td>Salary</td> <td style="text-align: right;">\$106,895</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$106,895</td> </tr> <tr> <td>Benefits</td> <td style="text-align: right;">\$22,215</td> <td></td> <td></td> <td style="text-align: right;">\$22,215</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$3,094</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$3,094</td> </tr> <tr> <td>Business Meals & Hospitality</td> <td style="text-align: right;">\$301</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$301</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">Office (2):</td> </tr> <tr> <td>Salaries & Benefits</td> <td style="text-align: right;">\$43,354</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$43,354</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;">\$667</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$667</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right;">\$176,526</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$176,526</td> </tr> </tbody> </table> <p>In addition, the allowances listed below were provided to the President during the year. Use of the expense allowances were not included in tests performed during the audit because the President 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 Athens	Foundation	Vendor	Total	President (1):					Salary	\$106,895	-	-	\$106,895	Benefits	\$22,215			\$22,215	Travel	\$3,094	-	-	\$3,094	Business Meals & Hospitality	\$301	-	-	\$301	Other	-	-	-	-	Office (2):					Salaries & Benefits	\$43,354	-	-	\$43,354	Travel	\$0			\$0	Other Operating	\$667	-	-	\$667	Total Expenses	\$176,526	-	-	\$176,526	Expense Allowance	\$2,000	Housing Allowance	\$3,000	Vehicle Allowance	\$8,400
	TCAT Athens	Foundation	Vendor	Total																																																																		
President (1):																																																																						
Salary	\$106,895	-	-	\$106,895																																																																		
Benefits	\$22,215			\$22,215																																																																		
Travel	\$3,094	-	-	\$3,094																																																																		
Business Meals & Hospitality	\$301	-	-	\$301																																																																		
Other	-	-	-	-																																																																		
Office (2):																																																																						
Salaries & Benefits	\$43,354	-	-	\$43,354																																																																		
Travel	\$0			\$0																																																																		
Other Operating	\$667	-	-	\$667																																																																		
Total Expenses	\$176,526	-	-	\$176,526																																																																		
Expense Allowance	\$2,000																																																																					
Housing Allowance	\$3,000																																																																					
Vehicle Allowance	\$8,400																																																																					

Tennessee College of Applied Technology-Athens
Audit of President's Expenses – Page 2 of 2
For the Period July 1, 2018 – June 30, 2019
December 7, 2020
Executive Summary

Conclusion	The audit of the President's Expenses for the Tennessee College of Applied Technology-Athens for the period July 1, 2018 through June 30, 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.
-------------------	--

Tennessee College of Applied Technology-Hartsville
Audit of President's Expenses – Page 1 of 2
For the Period July 1, 2018 – June 30, 2019
November 4, 2020
Executive Summary

President	Ms. Mae Wright	Internal Auditor	Helen Vose, TCAT Internal Auditor																																																																			
Objectives	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.																																																																					
Scope	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.																																																																					
Questioned Costs	None	Recoveries	N/A																																																																			
Analysis	<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 Hartsville</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">President (1):</td> </tr> <tr> <td>Salary</td> <td style="text-align: right;">\$117,000</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$117,000</td> </tr> <tr> <td>Benefits</td> <td style="text-align: right;">\$22,286</td> <td></td> <td></td> <td style="text-align: right;">\$22,286</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$3,028</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$3,028</td> </tr> <tr> <td>Business Meals & 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">Office (2):</td> </tr> <tr> <td>Salaries & Benefits</td> <td style="text-align: right;">\$48,601</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$48,601</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;">\$8,433</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$8,433</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right;">\$199,348</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$199,348</td> </tr> </tbody> </table> <p>In addition, the allowances listed below were provided to the President during the year. Use of the expense allowances were not included in tests performed during the audit because the President 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 Hartsville	Foundation	Vendor	Total	President (1):					Salary	\$117,000	-	-	\$117,000	Benefits	\$22,286			\$22,286	Travel	\$3,028	-	-	\$3,028	Business Meals & Hospitality	\$0	-	-	\$0	Other	-	-	-	-	Office (2):					Salaries & Benefits	\$48,601	-	-	\$48,601	Travel	\$0			\$0	Other Operating	\$8,433	-	-	\$8,433	Total Expenses	\$199,348	-	-	\$199,348	Expense Allowance	\$2,000	Housing Allowance	\$3,000	Vehicle Allowance	\$8,400
	TCAT Hartsville	Foundation	Vendor	Total																																																																		
President (1):																																																																						
Salary	\$117,000	-	-	\$117,000																																																																		
Benefits	\$22,286			\$22,286																																																																		
Travel	\$3,028	-	-	\$3,028																																																																		
Business Meals & Hospitality	\$0	-	-	\$0																																																																		
Other	-	-	-	-																																																																		
Office (2):																																																																						
Salaries & Benefits	\$48,601	-	-	\$48,601																																																																		
Travel	\$0			\$0																																																																		
Other Operating	\$8,433	-	-	\$8,433																																																																		
Total Expenses	\$199,348	-	-	\$199,348																																																																		
Expense Allowance	\$2,000																																																																					
Housing Allowance	\$3,000																																																																					
Vehicle Allowance	\$8,400																																																																					

Tennessee College of Applied Technology-Hartsville
Audit of President's Expenses – Page 2 of 2
For the Period July 1, 2018 – June 30, 2019
November 4, 2020
Executive Summary

Conclusion	The audit of the President's Expenses for the Tennessee College of Applied Technology-Hartsville for the period July 1, 2018 through June 30, 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.
-------------------	--

**Tennessee Board of Regents
Audit Committee
March 9, 2021**

*Internal Audit Reports
Institutional Support*

**Pellissippi State Community College
Report on Quality Self-Assessment Review
September – November 2020
November 20, 2020
Executive Summary**

Key Staff Personnel	Pellissippi State Community College Internal Audit	Internal Auditor	Suzanne L. Walker, Director of Internal Audit
Overall Assessment	<p>The Pellissippi State–Office of Internal Audit conducted a quality self-assessment of the internal audit activity during September – November 2020. The principal objective of the quality self-assessment was to determine the internal audit activity’s conformity to The Institute of Internal Auditors’ (IIA) <i>International Standards for the Professional Practice of Internal Auditing (Standards)</i>, the <i>Definition of Internal Auditing</i> and the <i>Code of Ethics</i>.</p> <p>The overall opinion is that the Pellissippi State’s internal audit activity generally conforms to The IIA’s <i>Standards, Definition of Internal Auditing</i> and <i>Code of Ethics</i>. The internal audit activity is well-structured and progressive and audit management is endeavoring to provide useful audit tools and implement appropriate practices. For a detailed list of conformances to individual standards, please see Attachment A to the report.</p> <p>As part of the quality assessment, the Office of Internal Audit prepared a self-study of conformance to the IIA requirements. The Office of Internal Audit also reviewed the risk analysis and audit planning processes, audit tools and methodologies, engagement and staff management processes and a sample of working papers and reports.</p>		
Opportunity for Continuous Improvement	<p>The concept of general conformance to the <i>IIA Standards</i> recognizes that there may still be room for improvement. Auditors strive for continuous improvement, and Quality Assurance Reviews provide a natural process for identifying these opportunities. This report contains two opportunities and recommendations that should not be taken collectively to undermine the overall conclusion that the PSCC internal audit office generally conforms to the <i>Standards</i>. The opportunity that has the highest potential to improve the internal audit program at Pellissippi State noted in this report relates to use of data analytics. The recommendation is that internal audit staff should attend training related to the use of data analytics by internal audit departments. The other opportunity relates to documenting engagement supervision by the director position and this issue was corrected during the course of the self-assessment.</p>		

Southwest Tennessee Community College
Campus Safety and Security Audit
December 16, 2020
Executive Summary

Key Staff Person: Jonathan Weldon, Director of Physical Plant; James Langston, Locksmith 2	Auditor: Charlotte Johnson, Internal Auditor
Introduction	<p>Based on a TBR Administered Faculty and Staff Campus Safety Climate survey, the TBR Campus Safety and Security Task Force determined three beneficial safety measures to consider related to locking mechanisms on classroom and building doors (TBR Safety Security Task Force, 2016). Southwest Tennessee Community College (STCC) was allocated \$256,680 of the Tennessee State Building Commission’s total funding of \$5,950,00 for the fiscal years ended June 30, 2018: June 30, 2019: and June 30, 2020.</p>
Objectives	<p>The objectives of this audit engagement focused on ascertaining whether STCC expended the campus safety and security allotment as intended, reviewing guidelines established for fund disbursement, and making recommendations for future security enhancements.</p>
Scope	<p>The auditor reviewed STCC’s physical security and campus safety for the period July 1, 2017, through June 30, 2020. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> issued by The Institute of Internal Auditors. The review included tests of the records and other procedures considered necessary to achieve the audit objectives.</p>
Conclusion	<p>Overall, the College spent the allocated funds as intended by the Tennessee State Building Commission to improve classroom and campus safety and security initiatives. During the audit, it was determined that there are still classrooms that need upgraded locks, and the vendor’s invoice could not be reconciled to the vendor’s plan document. These issues and the following recommendations have been discussed with management.</p>
Recommendations	<ol style="list-style-type: none"> 1. Management should review the invoice for work performed on the Union Campus to ensure that the college was billed correctly for all locks and doors installed on the Campus. 2. STCC shall establish a system for analyzing work performed by vendors to ensure invoices are correct and reviewed for math errors. 3. Management should ensure the work in placing locks on the remaining unsecured classrooms is completed.
Management’s Response	<p>We concur with the recommendations and project that we will meet and complete the recommendations by June 30, 2021.</p>

**Tennessee Board of Regents
Audit Committee
March 9, 2021**

***Internal Audit Reports
Instruction & Academic Support***

Tennessee College of Applied Technology - Chattanooga
Audit of Transportation Repair Technology Client Services and Inventory – Page 1 of 2
Academic Year 2019 - 2020
December 18, 2020
Executive Summary

Key Staff Personnel	TCAT Department Head Program Senior Instructors	Internal Auditor	Kimberly Clingan Director, Internal Audit
Introduction	<p>Chattanooga State Community College (ChSCC) Internal Audit conducted an audit of the Tennessee College of Applied Technology (TCAT) - Chattanooga Transportation Repair Technology Client Services and Inventory for academic year 2019 - 2020 at the request of TCAT Management. Transportation Repair Technology Services consist of the Automotive Technology, Collision Repair Technology, Diesel Equipment Technology, and Motorcycle and Marine Services Programs. These programs provide client services such as oil changes, tire rotations, engine rebuilds, braking system maintenance, diagnostic services, and body repair/paint.</p> <p>Client Services are performed under the TCAT Policy 14:04:00 – Live Work and serve as an opportunity for students to advance the mastery of identified competencies of the program and to build the student’s self-confidence. Fees are not charged for services provided by the Transportation Repair Technology programs.</p>		
Objectives	<p>The objectives of the audit were to:</p> <ul style="list-style-type: none"> • Evaluate the design and effectiveness of the internal controls over client service processes. • Determine inventory control procedures for program products and equipment. • Ensure compliance with ChSCC, TCAT, and/or TBR policies and procedures. 		
Conclusion	<p>TCAT Transportation Repair Technology programs have well defined policies and procedures for client services. Instructors strive to comply with the live work policies and procedures; however various issues concerning sole sourcing, equipment listings, program supplies, non-cash gifts and use of electronic work order systems were noted by the auditor. Six recommendations have been provided to improve the procedures and internal controls for these programs.</p>		
Recommendations	<p>Based on the performed audit procedures, Internal Audit recommends:</p> <ul style="list-style-type: none"> • The Collision program should be diligent to avoid sole sourcing and not guide customers to a particular paint supplier. • A copy of the program’s equipment inventory list should be on file with the lead instructor for each program in addition to the Department Head. • As a best practice, supply inventory and equipment listings should be verified by Program Instructors at the end of each semester and reviewed by the Department Head to control supply ordering costs and in preparation for the annual fixed asset review. 		

Tennessee College of Applied Technology - Chattanooga
Audit of Transportation Repair Technology Client Services and Inventory – Page 2 of 2
Academic Year 2019 - 2020
December 18, 2020
Executive Summary

Recommendations	<ul style="list-style-type: none"> • TCAT management should review program budgets to ensure required program supplies are funded appropriately or if a student program fee or a client service fee should be considered. • TCAT Management should explore and obtain an electronic work order system for each program. Assistance from the Technology Division should be used to identify current software restrictions and capabilities available to build an in-house work order system for the programs. • Foundation non-cash gifts forms should be completed in a timely manner and in accordance with TBR, College, and Foundation policies and procedures.
Management Response	<p>TCAT Management concurs with the audit recommendations and will take the following actions to improve program client services.</p> <ul style="list-style-type: none"> • The Collision program will not guide customers to one particular paint supplier. Suggesting at least two suppliers to customers for repair supplies will help to alleviate issues concerning sole sourcing. • The program instructors and department head will create a copy of the program’s physical inventory sheets and keep them in their respective offices. • Each program is in the process of exploring methods of inventory control. By the end of the spring 2021 semester, a common practice for all five programs will be developed. • Each program has an annual budget for consumables, broken tool replacement, and tool updates to meet industry standards. Management analysis has not determined a need for a client service fee for these programs at this time. • TCAT Management has explored electronic work order systems for these programs for several years. The solutions were not cost-effective or were inadequate to cover program needs concerning a client work order system. The Faculty and Department Head will continue to search for a reasonable and acceptable solution. <p>The Faculty and Department Heads have been directed to complete a Non-Cash Donation form immediately when items are received.</p>

**Tennessee Board of Regents
Audit Committee
March 9, 2021**

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

Columbia State Community College
Follow-up on Internal Audit Engagement Outcomes:
Economic and Workforce Development Controls Review
Released November 2018
October 30, 2020
Executive Summary

Key Staff Personnel	Dr. Dearl Lampley, Vice President, Williamson Campus & External Affairs Melody Murphy, Operations Manager, Workforce & Continuing Education	Internal Auditor	Erica Smith, CPA
Introduction	Columbia State Internal Audit’s engagement: <i>Economic and Workforce Development Controls Review</i> , released November 28, 2018, contained two observations focused on strengthening the Workforce and Continuing Education (formerly Economic and Workforce Development) department’s control environment and control activities.		
Objectives	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.		
Conclusion	The engagement outcomes reflect that management has taken actions to improve the internal control structure. However, as the report highlights, further improvements are needed to strengthen the internal control environment, reduce risk, and gain momentum toward strategic objectives.		
Recommendations	<p>Strengthen the Control Environment by:</p> <ul style="list-style-type: none"> • Clearly identify and prioritize departmental strategic objectives and establish key progress indicators (KPIs) so that departmental expectations are clear to management and staff, and accountability is clear and measurable. • Develop job specific onboarding that provides new employees with the knowledge and resources (for example, process instructions, accountability measurements and timelines, project prioritization, and role-specific policies) to be successful in their role. <p>Strengthen Control Activities by:</p> <ul style="list-style-type: none"> • Complete and formalize departmental documentation of internal controls and process expectations. • Apply file security levels to the Master Spreadsheet and other data sources supporting annual and quarterly reporting. • Determine whether Xenegrade provides a level of efficiency or data functionality to justify the associated cost or whether another application is capable of fulfilling the department’s data needs. • Document the department’s records retention processes including the types and location of records, levels of security, identification of disposal dates, and destruction processes. 		

Dyersburg State Community College
Follow-up on Foundation Audit Report
December 2020
December 17, 2020
Executive Summary

Key Staff Personnel	Dr. Amanda Walker, Vice President for Institutional Advancement and Continuing Education & Title IX Coordinator, Beth Feith, Executive Secretary, Institutional Advancement, Dr. Karen Bowyer, President DSCC	Internal Auditor	Sandra Pruett, Director of Internal Audit
Introduction	<p>Dyersburg State Community College (DSCC) Internal Audit Department performed an audit of the Foundation in February 2020. This was the first audit of the Foundation noted at DSCC. Foundation policies and procedures, as well as the Tennessee Board of Regent (TBR) Foundation Policy 4.01.07.02, agreements between the college and the Foundation, and the Foundation Charter and Bylaws were reviewed as part of that audit. Two observations and two recommendations were listed as part of that audit and a list of best practices for the Foundation was discussed with management.</p> <p>This audit is a follow-up audit on the February 2020 audit observations and recommendations, as well as a review of best practices for the Foundation. The current status of the audit recommendations has been reviewed and are presented in the Results of the Current Audit section in this report.</p> <p>Since the time of the initial audit, the DSCC Vice President for Finance and Administrative Services who also served as the Treasurer for the Foundation, has resigned. A new Vice President for Finance and Administrative Services has been hired but has not yet started work at DSCC. The Interim Vice President for Finance and Administrative Services, the DSCC Business and Student Financial Services Manager, has been serving as the Treasurer for the Foundation since the departure of the previous Vice President for Finance and Administrative Services.</p>		
Objectives	The objectives of this engagement were to determine whether adequate corrective actions have been taken to address the previous audit observations and implement the audit recommendations listed in the February 2020 audit report and to review the status of best practices for the Foundation previously discussed with management.		
Scope	The original audit covered the Foundation’s control environment in place at the time of the engagement, and Foundation activity between July 1, 2018 and June 30, 2019. This audit includes a review of Foundation information policies and procedures developed since February 2020.		
Conclusion	Based on the results of the follow-up review, management has taken adequate actions to address the audit observations and to implement the audit recommendations. No further action is required at this time except the ongoing review and monitoring of Foundation policies and procedures.		

Jackson State Community College
Additional Follow-up to Access and Diversity Audit Issued October 2015 – Page 1 of 3
For Fiscal Year Ending June 30, 2019
October 20, 2020
Executive Summary

Key Staff Personnel	Director of Human Resources	Internal Auditor	Chrystal Pittman
Introduction	The Director of Internal Audit issued a report evaluating management of Access and Diversity (A&D) Funds for fiscal years 2014 and 2015 on October 30, 2015. The report included four recommendations. In December 2017, internal audit performed an initial follow-up review of the corrective actions taken in response to the recommendations.		
Objective	The objective of the review was to determine if management implemented adequate corrective actions to address recommendations noted in the October 2015 internal audit of A&D funds.		
Scope	The current follow-up included review of A&D funding for fy2019 with one item reviewed from fy2017.		
Conclusion	Based on tests performed for the period under review, management has resolved the recommendations noted in the audit report.		
Recommendations	<p>Recommendation 1: The institution should develop Access and Diversity goals for the overall program and ensure that funds are spent according to established goals. <i>The institution has a Diversity Strategic Plan and Access and Diversity Scholarship Policy. However, there is no institutional plan for Student Recruitment and Retention and Faculty/Staff Recruitment and Retention. Therefore, expenditures for recruitment and retention may include expenditures that are not clearly related to Access and Diversity.</i></p> <p>Follow-Up Results: Management elected to use the college strategic plan for A&D as a guide for determining appropriate use of A&D faculty/staff recruitment and retention funding. Approval for expending the funds was primarily directed by the President and or the HR Director. Associated purchase orders and check requisitions were processed according to JSCC’s signature approval requirements.</p> <p>In the Fall of 2017, management reviewed the process for disbursement of all A&D funding. Management elected to continue use of the JSCC Strategic Plan for Access and Diversity goals as a guideline for allocation of A&D funds for faculty/staff recruitment and retention. Additionally, management has established a committee to review and approve expenditures for A&D Faculty/Staff recruitment and retention.</p>		

Jackson State Community College
Additional Follow-up to Access and Diversity Audit Issued October 2015 – Page 2 of 3
For Fiscal Year Ending June 30, 2019
October 20, 2020
Executive Summary

Cont. Recommendations	<p>Current Results: The recommendation has been cleared. Management has implemented a process for review and approval of A&D funding.</p> <p>Recommendation 2: Scholarships awarded by the Access and Diversity Committee should be reconciled to expenditures. <i>The Access and Diversity Committee awards scholarships and submits the awardee listing to financial aid and the expenditures are not reconciled.</i></p> <p>Follow-Up Results: Management did not complete reconciliations as recommended in the October 2015 audit, however during the follow-up review process, management made significant progress towards the reconciliations.</p> <p>Current Results: The recommendation has been cleared. Based on the test performed, management has reconciled scholarships awarded by the A&D Committee to expenditures.</p> <p>Recommendation 3: Scholarship applications should be maintained for a period of time as supporting documentation. A suggested time for retention would be five years. <i>Scholarship applications for the fiscal year July 1, 2013 – June 30, 2014 were not available for review because applications are retained for only one year.</i></p> <p>Follow-Up Results: Scholarship applications were not available for the timeframe immediately following the October 2015 audit; however, management provided applications for the summer 2016 through summer 2017.</p> <p>Management noted that beginning summer 2016; applications will be maintained for the recommended five-year period in the Human Resource office.</p> <p>Current Results: The recommendation has been cleared. Based on the test performed, management has retained A&D Scholarship applications according to the recommended five-year period.</p>
------------------------------	--

Jackson State Community College
Additional Follow-up to Access and Diversity Audit Issued October 2015 – Page 3 of 3
For Fiscal Year Ending June 30, 2019
October 20, 2020
Executive Summary

<p>Cont. Recommendations</p>	<p>Recommendation 4: The TBR Office of Organizational Effectiveness and Strategic Initiatives should approve scholarship criteria, salaries, and transfers. <i>The Access and Diversity Scholarship Requirements and Policies contained detailed information regarding scholarship criteria and the selection process but was not submitted for approval to the TBR Office of Organizational Effectiveness and Strategic Initiatives. Scholarship criteria should be approved when changes occur. Salaries and benefits should be approved. Transfers between categories of Access and Diversity funds should be approved.</i></p> <p>Follow-Up Results: Management did not consistently comply with the TBR Office of Organizational Effectiveness and Strategic Initiatives (OESI) requirement of obtaining prior approval for changes to Access and Diversity (A&D) Scholarship criteria, salaries, and transfers between categories.</p> <p>During the period under review, management noted they received conflicting information from OESI regarding the prior approval requirement. OESI confirmed the prior approval reporting requirement and management has agreed to comply moving forward.</p> <p>Current Results: The recommendation has been cleared. Scholarship criteria, salaries and transfers are reviewed and approved by TBR through a grant portal.</p>
-------------------------------------	---

Southwest Tennessee Community College
Follow-up Review of Time Card Preparation – Page 1 of 3
December 18, 2020
Executive Summary

<p>Key Staff Person: Jeanette Smith, Chief Financial Officer</p>	<p>Auditor: Charlotte Johnson, Internal Auditor</p>
<p>Introduction</p>	<p>The State Comptroller’s audit of fiscal years 2015 and 2016, released May 31, 2017 and the State Comptroller’s audit for fiscal years 2016 and 2017, released July 8, 2019, listed findings stating management did not approve employee timesheets prior to payroll preparation and Southwest Tennessee Community College (STCC) did not have written policies and procedures for the review and approval of employee timesheets.</p>
<p>Objective</p>	<p>The objective of this follow-up review was to determine whether adequate corrective actions have been taken to address the recommendations.</p>
<p>Scope</p>	<p>This audit consisted of a follow-up review of the status of actions taken by STCC management to correct deficiencies reported by Southwest Internal Audit, October 30, 2019. The audit was conducted in accordance with the <i>Internationals Standards for the Professional Practice of Internal Auditing</i> issued by the Institute of Internal Auditors. The audit included tests of the records and other procedures necessary to achieve the audit objective. The report included a review of payroll records for January 1, 2020 through October 31, 2020.</p>
<p>Recommendation 1</p>	<p>All exempt employees should approve their timecards the last day of each month. Payroll should run the <i>Pay Period Closed</i> report for exempt employees showing who did not approve their timecards. Employees and their supervisors should be notified and given a date to comply. If the employee does not comply, a report should be provided to the Chief Financial Officer.</p>
<p>Management Response</p>	<p>We concur that controls should be in place to ensure separated employees are reported to the human resource and payroll departments in a timely manner. A task force will be convened to study the issue and identify best practices that should be implemented related to monthly time approval for exempt employees. Recommendations related to any additional controls needed will be formalized by the end of the calendar year.</p>
<p>Auditor’s Comment</p>	<p>A decision was made by management to not require exempt employees to approve monthly timecards. A periodic leave report will be provided to divisional leadership for review and confirmation of reasonableness and accuracy. Human Resources will set the parameters for the report and the frequency.</p>

Southwest Tennessee Community College
Follow-up Review of Time Card Preparation– Page 2 of 3
December 18, 2020
Executive Summary

<p>Recommendation 2</p>	<p>All non-exempt employees should approve their timecards at an assigned time. The supervisor should also approve the timecards at an assigned time. Payroll should print the <i>Pay Period Closed</i> report showing who did not approve their timecards and whether errors were detected on the timecards. Employees and their supervisors should be notified and given a date to comply. If the employee and/or the supervisor does not comply, a report should be provided to the Chief Financial Officer. Payroll should maintain a log of all errors found on the <i>Pay Period Closed</i> report to ensure that all errors are corrected.</p>
<p>Management Response</p>	<p>We concur that all non-exempt employees should approve their timecard at the end of each pay period and all timecards should be approved by a supervisor in accordance with the College Timekeeping Policy. A report is currently generated at the close of each pay period to identify exceptions in timecard approval by individual. This exception report is distributed to each divisional vice president for appropriate disciplinary action as well as to the Vice President of Finance and Administration and to the Chief Financial Officer. A log of errors is maintained by the Chief Financial Officer.</p> <p>Over the previous three months, timekeeping exceptions have continued to improve. For the pay period ending 10/15/19, 27 employees did not approve their time sheet but only 3 employees had missing approvals from supervisors.</p> <p>A task force will be convened to study the issue and identify additional procedures to ensure that all timecards are approved by employees and supervisory personnel. Recommendations related to any additional controls or procedures needed will be formalized by the end of the calendar year.</p>
<p>Auditor’s Comment</p>	<p>A Timekeeping Taskforce was created and issued a report in February 2020 and provided a status update report on September 23, 2020. They recommended and are implementing new measures to ensure corrective measures.</p>
<p>Recommendation 3</p>	<p>The Finance Department should provide formal training to all employees prior to the activation of any new procedure for these recommendations. An alternate process should be included in the new procedure to allow supervisor and employee additional time for approving timecards.</p>
<p>Management Response</p>	<p>We concur that the Payroll Department and Human Resources Department should provide formal training on the Kronos timekeeping system and the Southwest Timekeeping Policy. The Payroll Department currently conducts Kronos training. This training will be reviewed and expanded if necessary, to include critical elements of the Timekeeping Policy. We will consider expanding the training as the demand exists and will consider mandatory training for policy violators. Additionally, the Timekeeping Compliance Task Force will be asked to make recommendations on expanded training.</p>

Southwest Tennessee Community College
Follow-up Review of Time Card Preparation – Page 3 of 3
December 18, 2020
Executive Summary

Auditor's Comments	A Timekeeping Taskforce was created and issued a report in February 2020, then provided a status update report on September 23, 2020. They recommended and are implementing new measures to ensure corrective measures.
Conclusion	The number of timecards not being approved by employees and supervisors has improved. STCC should continue their processes so all timecards are approved by both employees and supervisors. When time and attendance sheets are not adequately reviewed and authorized by the department supervisor, erroneous data can be input into the payroll and accounting system. The preparation of accurate, authorized timekeeping records is a critical procedure that should be completed on a timely basis. A second follow-up review will be conducted to ensure the processes put in place will result in all timecards being approved by employees and supervisors.

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: System-wide Internal Audit Updates

DATE: March 9, 2021

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S
RECOMMENDATION: Accept Report

Mike Batson will give brief updates for the following items:

- TBR System Office Performance Review
- Management's Risk Assessments to be discussed in Executive Session
- System-wide Internal Audits
- Internal Quality Assessments
- Erica Smith, Director of Internal Audit at Columbia State Community College has completed her Certified Internal Auditor (CIA) certification

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: University Updates

DATE: March 9, 2021

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S
RECOMMENDATION: Accept Report

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 Tech University
— FYE June 30, 2019

PERFORMANCE AUDITS –FINDINGS

Austin Peay State University
— November 2020

East Tennessee State University
— November 2020

Middle Tennessee State University
— November 2020

Tennessee State University
— November 2020

Tennessee Tech University
— November 2020

University of Memphis
— November 2020

**Tennessee Board of Regents
Audit Committee
March 9, 2021**

***Review of Comptroller's Office Audit Reports- Universities
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 Technological University	June 30, 2019	Unmodified Opinion	Two internal control findings were identified as significant deficiencies	No instances of noncompliance required to be reported	2

Finding 1 – The university did not properly prepare bank reconciliations

Tennessee Technological University did not properly prepare bank reconciliations. We tested all reconciliations for the university's operating and payroll bank accounts. Staff performed all bank reconciliations from 72 to 230 days after the end of the month. Reconciliations also contained unresolved reconciling items dating back several months.

Recommendation - The Associate Vice President for Business and Fiscal Affairs should ensure that staff responsible for the preparation of bank reconciliations complete them in a timely manner and research and resolve reconciling items promptly.

Management's Comment – We concur. The bank reconciliation responsibilities assigned within the Business Office have been reviewed, and the bank reconciliation process has been transferred to an accounting position that holds a more appropriate level of expertise. Since September 2019, all bank reconciliations have been accurately and timely completed within the 30-day best practices timeframe.

Finding 2 – As noted in the prior audit, the university did not provide adequate internal controls in one specific area

Tennessee Technological University did not design and monitor effective internal controls in a specific area. We found an internal control deficiency in this area related to the university's systems because management did not implement controls that were sufficient. Although management has taken steps to correct these conditions, these conditions still existed throughout fiscal year 2019.

Ineffective implementation of internal controls increases the risk of fraud, error, and data loss. Pursuant to Standard 4.40 of the U.S. Government Accountability Office's Governmental 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 conditions 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 the prompt development and consistent implementation of internal controls in one 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 TTU Business Office has reviewed all work processes related to this specific internal control deficiency and worked with staff to create a more appropriate process which was implemented in February 2020. The Associate VP for Business and Fiscal Affairs along with the Directors of Accounting and Financial Services have ensured that the new process was fully tested, effectively implemented, and routinely monitored.

**Tennessee Board of Regents
Audit Committee
March 9, 2021**

***Review of Comptroller's Office Audit Reports- University Boards
Performance Audits—Findings Reported***

**University Board of Trustees Performance Reports
November 2020
Findings, Observations, and Emerging Issues**

Institution	Details	Category	#	Finding/ Observation/ Emerging Issue
APSU	APSU management did not design and implement internal controls to ensure the Annual Security and Fire Safety Report included all required components	Campus Safety and Security	1	Finding
APSU	APSU management did not design and implement internal controls to ensure the Clery daily crime log was complete and accurate	Campus Safety and Security	2	Finding
APSU	The APSU Board should ensure compliance with the Open Meetings Act	Board Oversight and Responsibilities	1	Observation
APSU	APSU Board members did not submit financial disclosure forms within the timeframe established by their conflict of interest policy	Board Oversight and Responsibilities	2	Observation
APSU	APSU should include all applicable records disposition authorization policies in the records management compliance matrix to ensure that each of its offices complies with applicable records disposition authorization policies	Board Oversight and Responsibilities	3	Observation
APSU	APSU management did not follow the university's salary increase and extra compensation policies	Board Oversight and Responsibilities	4	Observation
APSU	The APSU Counseling Center should consider the IACS counselor-to-student ratio standard	Mental Health Services	5	Observation
APSU	APSU did not provide a suicide prevention plan to the university's students, faculty, and staff during the fall 2019 semester	Mental Health Services	6	Observation
APSU	Universities may face a growing shortage of mental health professionals	Mental Health Services	1	Emerging Issue
APSU	Universities may experience an enrollment cliff	Strategic Plan and Performance Measures	2	Emerging Issue

ETSU	ETSU management did not design and implement internal controls to ensure the Clery daily crime log was accurate	Campus Safety and Security	1	Finding
ETSU	One ETSU Board committee conducted business without a quorum	Board Oversight and Responsibilities	1	Observation
ETSU	The ETSU Board should ensure compliance the Open Meetings Act	Board Oversight and Responsibilities	2	Observation
ETSU	The ETSU Board did not adopt a professional development policy	Board Oversight and Responsibilities	3	Observation
ETSU	The ETSU Board allowed a nonmember and a nonvoting member to make and second motions in board and committee meetings	Board Oversight and Responsibilities	4	Observation
ETSU	The ETSU Board should consider scheduling committee meetings to ensure all voting members of the committees can attend	Board Oversight and Responsibilities	5	Observation
ETSU	The ETSU Board did not evaluate the president in 2019	Board Oversight and Responsibilities	6	Observation
ETSU	ETSU management should ensure the university's six mental health service providers communicate with each other	Mental Health Services	7	Observation
ETSU	The ETSU Counseling Center should consider the IACS counselor-to-student ratio standard	Mental Health Services	8	Observation
ETSU	ETSU management did not provide a suicide prevention plan to the university's students, faculty, and staff during the fall 2019 semester	Mental Health Services	9	Observation
ETSU	ETSU management did not collect graduates' "first destination" data	Strategic Plan and Performance Measures	10	Observation
ETSU	Universities may face a growing shortage of mental health professionals	Mental Health Services	1	Emerging Issue
ETSU	Universities may experience an enrollment cliff	Strategic Plan and Performance Measures	2	Emerging Issue
MTSU	MTSU management did not design and implement internal controls to ensure the Clery daily crime log was complete and accurate	Campus Safety and Security	1	Finding
MTSU	One MTSU Board member missed over half of the board meetings	Board Oversight and Responsibilities	1	Observation
MTSU	The MTSU Board did not officially appoint a student member	Board Oversight and Responsibilities	2	Observation
MTSU	The MTSU Board did not document and maintain records of their annual evaluation of the President	Board Oversight and Responsibilities	3	Observation
MTSU	MTSU management should ensure the Annual Security and Fire Safety Reports include all required components	Campus Safety and Security	4	Observation

MTSU	MTSU Counseling Services should consider the IACS counselor-to-student ratio standard	Mental Health Services	5	Observation
MTSU	MTSU management did not provide a suicide prevention plan to the university's students, faculty, and staff during the fall 2019 semester	Mental Health Services	6	Observation
MTSU	Universities may face a growing shortage of mental health professionals	Mental Health Services	1	Emerging Issue
MTSU	Universities may experience an enrollment cliff	Strategic Plan and Performance Measures	2	Emerging Issue
TSU	The TSU Board did not ensure management took corrective action on known fiscal deficiencies and did not hold management accountable for pervasive issues in university operations	Board Oversight and Responsibilities	1	Finding
TSU	TSU management did not maintain a records retention schedule to ensure compliance with records disposition authorization policies prescribed by the Public Records Commission	Board Oversight and Responsibilities	2	Finding
TSU	TSU management did not report an allegation of fraud, waste, and abuse to the Comptroller's Office	Board Oversight and Responsibilities	3	Finding
TSU	TSU management did not design and implement internal controls to ensure the Annual Security and Fire Safety Report included all required components	Campus Safety and Security	4	Finding
TSU	TSU management did not design and implement internal controls to ensure the Clery daily crime log was complete and accurate	Campus Safety and Security	5	Finding
TSU	TSU management did not ensure a third-party vendor-maintained student counseling records	Mental Health Services	6	Finding
TSU	TSU management did not develop and distribute a suicide prevention plan in compliance with Section 49-7-172, Tennessee Code Annotated	Mental Health Services	7	Finding
TSU	TSU management did not provide sufficient oversight of the procurement and performance of a third-party vendor	Mental Health Services	8	Finding
TSU	The TSU Board should ensure compliance with meeting requirements established in the Open Meetings Act and the FOCUS Act	Board Oversight and Responsibilities	1	Observation
TSU	TSU Board members did not submit disclosure forms within the timeframe established by their code of ethics	Board Oversight and Responsibilities	2	Observation

TSU	TSU management did not follow the university's salary increase and extra compensation policies	Board Oversight and Responsibilities	3	Observation
TSU	The TSU Counseling Center should consider the IACS counselor-to-student ratio standard	Mental Health Services	4	Observation
TSU	Universities may face a growing shortage of mental health professionals	Mental Health Services	1	Emerging Issue
TSU	Universities may experience an enrollment cliff	Strategic Plan and Performance Measures	2	Emerging Issue
TTU	TTU management did not design and implement internal controls to ensure the Annual Security and Fire Safety Report included all required components	Campus Safety and Security	1	Finding
TTU	TTU management did not ensure they designed and implemented controls in two areas	Campus Safety and Security	2	Finding
TTU	TTU management did not design and implement internal controls to ensure the Clery daily crime log was accurate	Campus Safety and Security	3	Finding
TTU	The TTU Board should ensure compliance with the Open Meetings Act	Board Oversight and Responsibilities	1	Observation
TTU	The TTU Board did not clearly define the student trustee's role on the board	Board Oversight and Responsibilities	2	Observation
TTU	TTU should consider providing its Clery daily crime log online to increase accessibility	Campus Safety and Security	3	Observation
TTU	The TTU Board did not request mental health services information	Mental Health Services	4	Observation
TTU	The TTU Counseling Center should consider the IACS counselor-to-student ratio standard	Mental Health Services	5	Observation
TTU	Universities may face a growing shortage of mental health professionals	Mental Health Services	1	Emerging Issue
TTU	Universities may experience an enrollment cliff	Strategic Plan and Performance Measures	2	Emerging Issue
UOM	UofM management did not report an allegation of fraud, waste, and abuse to the Comptroller's Office	Board Oversight and Responsibilities	1	Finding

UOM	One UofM Board member missed over half of board and committee meetings	Board Oversight and Responsibilities	1	Observation
UOM	The UofM Board should ensure compliance with electronic participation provisions found in the Open Meetings Act	Board Oversight and Responsibilities	2	Observation
UOM	The UofM Board did not adopt a professional development policy	Board Oversight and Responsibilities	3	Observation
UOM	The UofM Board did not clearly define the president's role during meetings	Board Oversight and Responsibilities	4	Observation
UOM	UofM Board members did not submit financial disclosure forms within the timeframe established by their conflict-of-interest policy	Board Oversight and Responsibilities	5	Observation
UOM	UofM management did not follow the university's salary increase and extra compensation policies	Board Oversight and Responsibilities	6	Observation
UOM	UofM management should ensure the Annual Security and Fire Safety Report includes all required components	Campus Safety and Security	7	Observation
UOM	UofM management should ensure the accuracy of Clery daily crime log entries	Campus Safety and Security	8	Observation
UOM	The UofM Counseling Center should consider the IACS counselor-to-student ratio standard	Mental Health Services	9	Observation
UOM	UofM management did not provide a suicide prevention plan to UofM students, faculty, and staff during the fall 2019 semester	Mental Health Services	10	Observation
UOM	Universities may face a growing shortage of mental health professionals	Mental Health Services	1	Emerging Issue
UOM	Universities may experience an enrollment cliff	Strategic Plan and Performance Measures	2	Emerging Issue

**University Board of Trustees Performance Reports
November 2020
Legislative Considerations**

Institution	Details	#	Category
APSU	The General Assembly may wish to consider revising Section 49-8-201, Tennessee Code Annotated, to require state university boards to livestream and archive board committee meetings	1	Board Oversight and Responsibilities
APSU	The General Assembly may wish to amend Tennessee Code Annotated to participate in the Psychology Interjurisdictional Compact Act	2	Mental Health Services
APSU	The General Assembly may wish to amend Tennessee Code Annotated to require that higher education institutions submit annual reports on key mental health statistics for their students	3	Mental Health Services
ETSU	The General Assembly may wish to consider revising Section 49-8-201, Tennessee Code Annotated, to require state university boards to livestream and archive board committee meetings	1	Board Oversight and Responsibilities
ETSU	The General Assembly may wish to amend Tennessee Code Annotated to participate in the Psychology Interjurisdictional Compact Act	2	Mental Health Services
ETSU	The General Assembly may wish to amend Tennessee Code Annotated to require that higher education institutions to publish annual reports on key mental health statistics for their students	3	Mental Health Services
MTSU	The General Assembly may wish to consider revising Section 49-8-201, Tennessee Code Annotated, to require state university boards to livestream and archive board committee meetings	1	Board Oversight and Responsibilities
MTSU	The General Assembly may wish to amend Tennessee Code Annotated to participate in the Psychology Interjurisdictional Compact Act	2	Mental Health Services
MTSU	The General Assembly may wish to amend Tennessee Code Annotated to require higher education institutions to publish annual reports on key mental health statistics for their students	3	Mental Health Services

TSU	The General Assembly may wish to consider revising Section 49-8-201, Tennessee Code Annotated, to require state university boards to livestream and archive board committee meetings	1	Board Oversight and Responsibilities
TSU	The General Assembly may wish to amend Tennessee Code Annotated to participate in the Psychology Interjurisdictional Compact Act (PSYPACT)	2	Mental Health Services
TSU	The General Assembly may wish to amend Tennessee Code Annotated to require that higher education institutions publish annual reports on key mental health statistics for their students	3	Mental Health Services
TTU	The General Assembly may wish to consider revising Section 49-8-201, Tennessee Code Annotated, to require state university boards to livestream and archive board committee meetings	1	Board Oversight and Responsibilities
TTU	The General Assembly may wish to amend Tennessee Code Annotated to participate in the Psychology Interjurisdictional Compact Act (PSYPACT)	2	Mental Health Services
TTU	The General Assembly may wish to amend Tennessee Code Annotated to require that higher education institutions publish annual reports on key mental health statistics for their students	3	Mental Health Services
UOM	The General Assembly may wish to consider revising Section 49-8-201, Tennessee Code Annotated, to require state university boards to livestream and archive board committee meetings	1	Board Oversight and Responsibilities
UOM	The General Assembly may wish to amend Tennessee Code Annotated to participate in the Psychology Interjurisdictional Compact Act (PSYSPACT)	2	Mental Health Services
UOM	The General Assembly may wish to amend Tennessee Code Annotated to require that higher education institutions publish annual reports on key mental health statistics for their students	3	Mental Health Services

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Review of Revisions to Fiscal Year 2021 Audit Plans

DATE: March 9, 2021

PRESENTER: Mike Batson

ACTION REQUIRED: Roll-Call Vote

STAFF'S
RECOMMENDATION: Approve

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

A summary of significant revisions to the plans from October 2020 to December 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 from October 2020 to December 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.

Institution	Significant Revisions to Audit Plans Since October 1, 2020
ChSCC	CARES Act Funding review added.
CoSCC	Conflict of Interest Follow-up added.
JSCC	EMP Follow-up added. Internal Quality Assurance Review added.
MSCC	Security-Physical Observation-Supplemental and Compliance-Trainings and Disclosures removed.
NeSCC	Workforce Development Training Hours removed.
RSCC	Nursing Program Review added. Healthcare Admission Review removed.
STCC	Workforce Development Audit removed. CARES Act audit added.
VSCC	Cash Receipts review removed.
WSCC	Workforce Development Training 2021 Audit removed. Follow-up to Workforce Development Training 2019 removed. WSCC Enterprise-wide Risk Assessment removed. CCTA Progression audit added.
TBR- Investigations	INV TBR 19, INV TBR 19-06, INV TBR 19-07 deemed not to be Fraud, Waste, or Abuse and removed.
TBR- Information Systems	Audit Plan added due to filling of Information Systems Auditor position.

Chattanooga State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2021
Revised January 2021

Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Revised to Original		FN	Planned to Actual		Completion Date	Current Status
							Change in Hours	Change in Percentage		Actual Hours	Variance		
IS	C	Management Advisory Services	5.0	Jul-20	120.0	95.0	-25.0	-21%	1	54.0	41.0		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%		23.5	51.5		In Progress
IS	I	Unscheduled Investigations	5.0	Jul-20	100.0	75.0	-25.0	-25%	2	0.0	75.0		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%		23.5	36.5		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%		10.0	25.0		In Progress
SS	R	Workforce Training Hours	5.0	Feb-21	100.0	50.0	-50.0	-50%	2	0.0	50.0		Scheduled
IA	S	TCAT Auto Client Services	5.0	Nov-19	40.0	40.0	0.0	0%		44.0	-4.0	Dec-20	Completed
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%		82.0	18.0		In Progress
IT	S	IAR-NACHA-2020	5.0	Sep-20	60.0	60.0	0.0	0%		59.0	1.0	Dec-20	Completed
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
FM	R	CARES Act Funding	5.0	May-21	0.0	75.0	75.0	100%	2	0.0	75.0		Scheduled

Total Planned Audit Hours: 1050.0 1050.0 0.0 460.5 589.5

Estimated Available Audit Hours = 1050.0

Functional Areas:

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

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.

FN2 - Added request for CARES Act and reduced others to facilitate project.

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

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	Manger Advisory Services	5.0	Jul-20	50.0	50.0	0.0	0%		10.0	40.0		In Progress
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%		5.5	69.5		In Progress
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 Assesment	5.0	Nov-20	35.0	35.0	0.0	0%		1.0	34.0		In Progress
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%		118.5	1.5	Oct-20	Complete
FM	A	Travel	1T	Oct-20	125.0	125.0	0.0	0%		70.5	54.5	Nov-20	Complete
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%		18.0	102.0		In Progress

Total Planned Audit Hours: 1045.0 1045.0 0.0 235.5 809.5

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 January 2021

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	36.0	-1.5	-4%	2	35.8	0.3	November 2020	Completed
FM	S	President's Expense - CISCC	5.0	Oct-20	75.0	66.0	-9.0	-12%	2	66.1	0.0	October 2020	Completed
IA	R	CCTA-Progression	5.0	Jan-21	52.5	130.5	78.0	149%	3	2.8	127.8		
FM	R	CARES Act Review	5.0	Apr-21	150.0	120.0	-30.0	-20%	2		120.0		
IS	F	Engagement Follow-up/Monitoring	5.0	Aug-20	60.0	22.5	-37.5	-63%	5	9.1	13.4		In Progress
IT	F	SWIA LOU Follow-up	5.0	Jul-20	52.5	75.0	22.5	43%	2	50.0	25.0		In Progress
IA	F	WF/CE IA Engagement Follow-up	5.0	Jul-20	22.5	35.0	12.5	56%	2	34.2	0.9	November 2020	Completed
SS	F	Financial Aid (3rd Party Risk Mgmt) IA Engagement FU	5.0	Dec-20	22.5	15.0	-7.5	-33%	2		15.0		In Progress
IS	F	Policy Review Engagement FU	5.0	Jul-20	15.0	27.5	12.5	83%		24.4	3.2		In Progress
IS	F	Conflict of Interest FU	5.0	Jul-20	0.0	4.0	4.0	100%	4	3.25	0.8		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	Jan-21	22.5	15.0	-7.5	-33%	2	8.8	6.3		In Progress
AT	C	Title IX Gender Equity Assessment	3.5	Aug-20	75.0	52.5	-22.5	-30%	2	13.4	39.2		In Progress
IS	C	Informal Consulting		Jul-19	75.0	52.5	-22.5	-30%	2	48.9	3.6		In Progress
IS	P	Data Analytics - QAIP		Nov-20	202.5	74.0	-128.5	-63%	2		74.0		
IS	P	Awareness & Education		Dec-20	105.0	10.0	-95.0	-90%	2		10.0		In Progress
IS	P	Quality Assurance Review - 3yr		Aug-20	52.5	46.3	-6.2	-12%	2	22.25	24.1		In Progress
IS	C	Complaint Processing		Aug-20	0.0	0.5	0.5	100%	2	0.50	0.0	August 2020	Completed
IS	P	COVID Value-Added Services		Aug-20	0.0	242.0	242.0	100%	1	185.45	56.6		In Progress
Total Planned Audit Hours:					1050.0	1050.0	0.0			507.8	542.2		
Estimated Available Audit Hours =					1050								

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

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

Status:
Scheduled
In Progress
Completed
Removed

FN1 - Value-added services during COVID-19
FN2 - Adjustments to meet needs of engagements
FN3 - Audit Renamed - SWIA changed focus from WFD to Progression; increased audit hours to accommodate new focus
FN4 - Separated from Policy Review FU
FN5 - Adjusted Follow-up Process; individually listed engagements

Dyersburg State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2021
Revised January 2021

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%		53.0	7.0		In Progress
IS	C	General Consultation		Jul-20	100.0	75.0	-25.0	-25%		49.0	26.0		In Progress
IS	A	Human Resources		Nov-20	65.0	90.0	25.0	38%		52.0	38.0		In Progress
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	40.0	15.0	60%		35.0	5.0		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	65.0	-15.0	-19%		65.0	0.0	Dec-20	Completed
IS	R	Follow-up Audits		Jul-20	100.0	87.0	-13.0	-13%		32.0	55.0		In Progress
FM	A	Records Management and Retention		Apr-21	95.0	80.0	-15.0	-16%		0.0	80.0		Scheduled
IS	I	Unscheduled Investigations		Jul-20	80.0	100.0	20.0	25%		48.0	52.0		In Progress
IS	P	QAR Self Assessment		Nov-20	60.0	75.0	15.0	25%		29.0	46.0		In Progress
SS	R	CARES Act		May-21	120.0	110.0	-10.0	-8%		0.0	110.0		Scheduled
PP	R	Building Security and Keys Audit		Jun-21	110.0	95.0	-15.0	-14%		0.0	95.0		Scheduled
FM	R	Year End Bank Confirmations		Jun-21	30.0	30.0	0.0	0%		0.0	30.0		Scheduled
Total Planned Audit Hours:					1093.0	1093.0	0.0			401.0	692.0		

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 January 2021

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	CCTA Element Audit		Apr-21	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%		74.0	51.0		In Progress
IS	R	CARES Act		Mar-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%		109.5	15.5	Oct-20	Completed
FM	F	Payroll Follow up		In Progress	100.0	115.5	15.5	16%		115.5	0.0	Aug-20	Completed
IS	F	Conflict of Interest Follow up		Mar-21	125.0	31.5	-93.5	-75%		31.5	0.0	Sep-20	Completed
IA	F	Workforce Development Follow up		Apr-21	75.0	75.0	0.0	0%		4.0	71.0		In Progress
SS	F	Inv 18-03 Follow up		Sep-20	140.0	140.0	0.0	0%		16.0	124.0		In Progress
AT	F	Inv 19-01 Follow up		Oct-20	140.0	140.0	0.0	0%		24.0	116.0		In Progress
AD	F	Foundation Follow up		Nov-20	140.0	140.0	0.0	0%		48.0	92.0		In Progress
IS	M	Risk Assessment		Dec-20	40.0	40.0	0.0	0%		21.5	18.5		In Progress
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%		92.0	58.0		Scheduled
IS	F	EMP Follow-up		prior year	0.0	20.0	20.0		1	20.0	0.0	Jun-20	Completed
IS	P	Quality Assurance Review - Year 3		Jun-21	0.0	50.0	50.0				50.0		Scheduled
IS	I	Unscheduled Investigations and Special Requests		As needed	100.0	108.0	8.0	8%			108.0		Scheduled
Total Planned Audit Hours:					1650.0	1650.0	0.0			556.0	1094.0		

Estimated Available Audit Hours = 1650.0

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: 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 January 2021**

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	40.0	-40.0	-50%		8.0	32.0		In Progress
PP	R	Security - Physical Observation - Supplemental		Apr-21	75.0	0.0	-75.0	-100%	FN 3	2.0	-2.0		Removed
FM	R	CARES Funding		Apr-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)		Apr-21	75.0	60.0	-15.0	-20%		0.0	60.0		Scheduled
IA	M	Risk Assessment		Nov-20	30.0	25.0	-5.0	-17%		14.0	11.0		In Progress
IT	A	Information Technology - Follow Up		Sep-20	20.0	15.0	-5.0	-25%		7.4	7.6		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	80.0	50.0	167%	FN 2	65.1	14.9		In Progress
AT	F	Follow Up INV 1802		Jul-20	30.0	20.0	-10.0	-33%		12.9	7.1		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	50.0	10.0	25%		10.8	39.2		Scheduled
AD	F	Follow Up Foundation		Aug-20	40.0	30.0	-10.0	-25%		9.0	21.0		In Progress
AD	I	INV 20-03		Jul-20	50.0	25.0	-25.0	-50%		15.0	10.0		In Progress
FM	C	General Consultation		Jul-20	50.0	100.0	50.0	100%		70.9	29.1		In Progress
IS	P	IIA Quality Assurance Self-Assessment		Mar-21	20.0	40.0	20.0	100%		0.0	40.0		Scheduled
FM	R	State Audit Assistance - Yr End		Jul-20	20.0	10.0	-10.0	-50%		0.0	10.0		Scheduled
IS	I	Unscheduled Investigations		Jul-20	50.0	150.0	100.0	200%		135.1	14.9		In Progress
FM	P	Data Analytics Project		Dec-20	75.0	75.0	0.0	0%		7.5	67.5		In Progress
SS	A	Admissions & Records	5.0	May-21	80.0	80.0	0.0	0%		0.0	80.0		Scheduled
IS	A	Compliance - Trainings and Disclosures	4.9	Jun-21	80.0	0.0	-80.0	-100%	FN 3	0.0	0.0		Removed
Total Planned Audit Hours:					1140.0	1140.0	0.0			468.1	671.9		
Estimated Available Audit Hours = 1140.0													

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.
 FN2 Follow Up on INV 1801 has exceeded budgeted hours and is ongoing.
 FN3 Planned audit removed due to limited hours. Audit will be reconsidered for next audit year.

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

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	5/1/2021	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
FM	R	CARES Act	3.7	3/1/2021	112.5	112.5	0.0	0%		0.0	112.5		Scheduled
IA	R	CCTA Element (Workforce Development)	3.7	4/1/2021	112.5	112.5	0.0	0%		0.0	112.5		Scheduled
FM	F	State Audit Follow Up	3.6	1/4/2021	37.5	37.5	0.0	0%		0.0	37.5		Scheduled
IS	A	Police Department	3.4	2/1/2021	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
IS	A	Disaster Recovery/Continuity of Operations Plan (COOP)	4.2	9/8/2020	75.0	75.0	0.0	0%		30.0	45.0		Scheduled
FM	A	Travel	3.4	8/10/2020	75.0	75.0	0.0	0%		52.5	22.5		In Progress
FM	A	Purchase Card / Procurement	3.4	10/1/2020	112.5	112.5	0.0	0%		15.0	97.5		In Progress
FM	A	Cash Collection	3.3	4/1/2021	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
FM	A	Payroll/ Time and Leave	3.4	12/1/2020	75.0	75.0	0.0	0%		7.5	67.5		In Progress
IS	C	Consulting Activities	3.0	As needed	37.5	37.5	0.0	0%		15.0	22.5		In Progress
IT	A	Personal Identifiable Information / Data Security	3.9	11/2/2020	112.5	112.5	0.0	0%		100.0	12.5		In Progress
Total Planned Audit Hours:					1050.0	1050.0	0.0			220.0	830.0		

Estimated Available Audit Hours = 1050

Functional Areas:

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

Audit Types:

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

Status:

Scheduled
 In Progress
 Completed
 Removed

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

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	2.0	-73.0	-97%	1	2.0	0.0		Removed
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%		41.0	34.0		In Progress
IT	S	Access Termination	5.0	Oct-19	35.0	83.0	48.0	137%	1	69.0	14.0	Jan-21	Completed
FM	A	NorCard Procurement Cards	5.0	Sep-20	75.0	100.0	25.0	33%	1	67.0	33.0		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%		99.5	0.5		In Progress
IS	F	Other Audit Follow-Up	5.0	Jul-20	50.0	50.0	0.0	0%		28.0	22.0		In Progress
IS	M	Risk Assessment	5.0	Oct-20	50.0	50.0	0.0	0%		45.0	5.0	Jan-21	Completed
IS	C	Management Advisory Services	5.0	Jul-20	100.0	100.0	0.0	0%		68.0	32.0		In Progress
Total Planned Audit Hours:					1050.0	1050.0	0.0			535.0	515.0		

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

Footnote 1: Removed by TBR. 2 hours charged for pre-submission review of report requested by department. Remaining hours allocated to expand the scopes of other projects.

**Pellissippi State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2021
Revised January 2021**

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	Apr-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 or Completion	5.0	Mar-21	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%		62.0	13.0	Nov-20	Completed
FM	F	Audit Follow-Ups	5.0	Dec-20	15.0	15.0	0.0	0%		0.0	15.0		Scheduled
IS	M	Risk Assessment	5.0	Dec-20	22.5	22.5	0.0	0%		16.0	6.5		In Progress
IA	S	Faculty Credentials	5.0	Nov-20	105.0	105.0	0.0	0%		38.5	66.5		In Progress
IA	S	Review of Compliance Assist	5.0	Feb-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%		160.0	27.5	Dec-20	Completed
AD	C	Advancement Management Advisory Services, Consultation, etc.	5.0	Jul-20	52.5	52.5	0.0	0%		19.0	33.5		In Progress
FM	C	Finance Management Advisory Services, Consultation, etc.	5.0	Jul-20	37.5	37.5	0.0	0%		20.5	17.0		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%		215.5	229.5		In Progress
IS	I	Unauthorized Change to Bank Routing and ACH Information	5.0	Aug-20	30.0	150.0	120.0	400%	1	142.5	7.5	Nov-20	Completed
IT	C	IT Audit Management Advisory Service - Building Security Review	5.0	Jul-20	52.5	45.0	-7.5	-14%		0.0	45.0		Scheduled
IT	C	IT Audit Management Advisory Service - General Security Review	5.0	Jul-20	165.0	165.0	0.0	0%		116.5	48.5		In Progress
IT	C	IT Audit Management Advisory Service - PCI & ACH Review	5.0	Jul-20	150.0	100.0	-50.0	-33%	3	48.5	51.5		In Progress
IT	A	Computer Center - Disaster Recovery	3.6	Dec-20	112.5	0.0	-112.5	-100%	2	0.0	0.0		Removed
IT	A	Computer Center - Physical Security	3.5	Apr-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	210.0	22.5	12%		211.0	-1.0	Oct-20	Completed
IT	A	Vulnerability Assessment - BDMS (scanned documents from Finance, HR and Student)	3.5	Jan-21	187.5	187.5	0.0	0%		0.0	187.5		In Progress
IT	A	Vulnerability Assessment - PSDB (store degree works data and Luminus Information)	3.4	Mar-21	187.5	187.5	0.0	0%		0.0	187.5		Scheduled

Total Planned Audit Hours: 2542.5 2515.0 -27.5 **1050.0** **1465.0**
 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.
FN3 - Planned hours were reduced because office has received fewer request for assistance from Bursars office than in the past.

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

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%		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%			0.0		Removed
IS	M	Enterprise Risk Assessment	5.0	Nov-20	75.0	75.0	0.0	0%		40.0	35.0	Jan-21	Completed
FM	A	Grants	3.4	Dec-20	75.0	75.0	0.0	0%		22.0	53.0		In Progress
IA	S	Healthcare Programs Admissions	4.0	Oct-20	105.0	0.0	-105.0	-100%	1	0.0	0.0		Removed
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%		7.5	15.0		In Progress
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%		30.0	40.0		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%		60.0	82.5		In Progress
AX	S	Foundation - Restricted Funds	4.1	Jul-20	80.0	80.0	0.0	0%		30.0	50.0		In Progress
FM	R	President's Expense - PSTCC	5.0	Aug-20	60.0	60.0	0.0	0%		60.0	0.0	Nov-20	Completed
IS	R	QAR - Self-Review	5.0	May-20	22.5	22.5	0.0	0%			22.5		Scheduled
IS	R	Campus Safety & Security	5.0	Jul-20	0.0	22.5	22.5	100%		12.5	10.0		In Progress
AX	S	Foundation - Data Security Consulting	5.0	Jul-20	0.0	75	75.0	100%		60.0	15.0		In Progress
IA	S	Nursing Program Review	5.0	Jan-21	0.0	105.0	105.0	100%	1		105.0		In Progress

Total Planned Audit Hours: 1050.0 1050.0 0.0 336.5 713.5

Estimated Available Audit Hours = 1050.0

Functional Areas:

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

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 Nursing Program Review at Management's Request and removed Healthcare Admissions.

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

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	62.5	-35.0	-36%			62.5		In Progress
FU	R	FU-Foundation Audit		Sep-20	22.5	17.5	-5.0	-22%		5.5	12.0		In Progress
FM	S	Review of Accounts Payable Vendors		Aug-20	97.5	70.0	-27.5	-28%			70.0		In Progress
FU	S	FU-Time Sheet Preparation		Oct-20	22.5	54.5	32.0	142%		53.5	1.0	Dec-20	Completed
IS	R	Campus Safety Audit		Jul-20	97.5	171.0	73.5	75%		170.0	1.0	Dec-20	Completed
SS	R	Workforce Development Audit		Nov-20	97.5	0.0	-97.5	-100%	1	2.0	-2.0		Removed
FM	F	FU-State Audit		Dec-20	90.0	80.0	-10.0	-11%			80.0		Scheduled
FM	S	Review of Driver License		Jan-21	97.5	53.0	-44.5	-46%			53.0		Scheduled
FM	F	FU-Whitehaven Federal Work Study		Oct-20	45.0	25.0	-20.0	-44%		2.5	22.5		Scheduled
FM	S	Review of Ghost Employees		Feb-21	87.5	70.0	-17.5	-20%			70.0		In Progress
FM	I	INV-20-03-Investigation of Clubs		Mar-21	45.5	76.5	31.0	68%		2.5	74.0		In Progress
FM	F	FU-IT Audit		Apr-21	20.0	36.0	16.0	80%		35.0	1.0	Dec-20	Completed
IS	A	IAR Risk Assessment		May-21	34.5	10.0	-24.5	-71%		9.0	1.0	Jan-21	Completed
IS	F	FU-Internal Audit Follow Up		Jul-20	15.0	15.0	0.0	0%			15.0		In Progress
SS	C	IAR-General Consultant		Jul-20	82.5	64.5	-18.0	-22%		49.5	15.0		In Progress
FM	I	Unscheduled Investigation		Jul-20	62.5	0.0	-62.5	-100%			0.0		In Progress
FM	P	ACM-Audit Software		Jul-20	60.0	60.0	0.0	0%		41.5	18.5		In Progress
FM	I	INV-20-04-Investigation of Cafeteria		May-21	35.0	19.0	-16.0	-46%			19.0		Scheduled
FM	R	IAR-President Audit		Sep-20	0.0	83.0	83.0	N/A		80.5	2.5	Oct-20	Completed
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
FM	R	Cares Act		May-21	0.0	70.0	70.0	N/A	1				Scheduled
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 0.0 522.0 555.5
 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

FN1: Workforce Development was removed from the audit plan and the Care Act was scheduled for audit,

Volunteer State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2021
Revised January 2021

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	30.0	-70.0	-70%		29.5	0.5	Jul-20	Completed
SS	S	Work Study	8.5	Aug-20	175.0	400.0	225.0	129%	(1)	313.0	87.0		In Progress
IA	R	CCTA Funding Formula Elements	7.4	Mar-21	200.0	200.0	0.0	0%			200.0		Scheduled
IS	R	CARES Act	5.0	Mar-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%		43.0	-3.0		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%		10.5	64.5		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	0.0	-175.0	-100%	(2)		0.0		Removed
Total Planned Audit Hours:					1170.0	1150.0	-20.0			401.5	748.5		

Estimated Available Audit Hours = 1150.0

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) Audit was expanded to include scholarships with a work component instead of only the federal work study program.

(2) Audit is removed from the FY 2021 audit plan due to expanded work-component scholarship audit.

**Walters State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2021
Revised January 2021**

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%		150.0	150.0		In Progress
FM	F	State Audit Assist/Follow-up	5.0	Oct-20	12.0	0.0	-12.0	-100%	1	0.0	0.0		Removed
IS	R	IAR-NeSCC President's Expenses Audit 2021	5.0	Aug-19	90.0	90.0	0.0	0%		90.0	0.0	Oct-20	Completed
SS	F	IAR-FU-CCTA-WorkforceTrainingHours2019	5.0	Dec-20	22.5	0.0	-22.5	-100%	2		0.0		Removed
IS	R	IAR-CARES Act Review 2021	5.0	Feb-21	40.0	80.0	40.0	100%		7.5	72.5		In Progress
A	IT	IT Governance	5.0	Feb-21	105.0	105.0	0.0	0%		15.0	90.0		In Progress
M	IS	WSCC Enterprise-wide Risk Assessment	5.0	Dec-20	22.5	0.0	-22.5	-100%	3		0.0		Removed
IS	M	WSCC Risk Assessment - Student Success	5.0	Dec-20	22.5	22.5	0.0	0%	3	22.5	0.0	Dec-20	Completed
A	M	Accounts Receivable	5.0	Oct-20	45.0	62.0	17.0	38%		15.0	47.0		In Progress
IS	M	WSCC IET and Fin Aid Risk Assessments	5.0	Dec-20	37.5	37.5	0.0	0%			37.5		Scheduled
IS	P	IAR-QAR Self & External	5.0	Jun-21	22.5	22.5	0.0	0%			22.5		Scheduled
FM	S	YE Procedures FYE 2021	5.0	Jun-21	22.5	22.5	0.0	0%			22.5		Scheduled
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%		22.5	53.0		In Progress
I	IS	Unscheduled Investigations	5.0	Jul-20	105.0	105.0	0.0	0%		52.5	52.5		In Progress
SS	R	IAR-CCTA-Workforce Training Hours 2021	5.0	Mar-21	105.0	30.0	-75.0	-71%	2	30.0	0.0		Removed
SS	R	IAR-CCTA-Progression	5.0	Jul-20	0.0	75.0	75.0	#DIV/0!	2	0.0	75.0		Scheduled

Total Planned Audit Hours:

1050.0

1050.0

0.0

420.0

630.0

Estimated Available Audit Hours = 0.0

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 WSCC, no State Audit follow-up is needed.
- 2 - IAR-CCTA-Workforce Training Hours was initially deferred and then tabled indefinitely, ultimately being replaced by IAR-CCTA-Progression 2021.
- 3 - The Enterprise-side Risk Assessment was performed as an inherent part of the Student Success Risk Assessment.

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

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	75.0	-25.0	-25%		0.0	75.0		In Progress
FM	C	FY 20 TCAT Consultation	NA	Jul-20	200.0	200.0	0.0	0%		125.0	75.0		In Progress
FM	R	FY 20 TCAT Risk Assessment	NA	Oct-20	75.0	75.0	0.0	0%		6.0	69.0		In Progress
FM	C	FY 20 TCAT Audit Program	NA	Jul-20	75.0	75.0	0.0	0%	FN3	103.5	-28.5		In Progress
FM	C	FY 20 TCAT Year End Procedures	NA	Jun-21	50.0	50.0	0.0	0%		13.5	36.5		FNI
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%		0.0	37.5		FNI
FM	A	FY 21 TCAT McMinnville Controls Review	5.0	Jan-21	15.0	15.0	0.0	0%		0.0	15.0		FNI
FM	R	FY 20 TCAT Knoxville President's Expense	4.7	Jul-20	37.5	37.5	0.0	0%		19.5	18.0		In Progress
FM	R	FY 19 TCAT Elizabethton President's Expense	4.7	Jul-20	37.5	37.5	0.0	0%		18.5	19.0		In Progress
FM	R	FY 19 TCAT Murfreesboro President's Expense	4.7	Jul-20	37.5	37.5	0.0	0%		19.5	18.0		In Progress
FM	R	FY 19 TCAT Nashville President's Expense	4.6	Jul-20	37.5	37.5	0.0	0%		24.0	13.5		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		FNI
FM	R	FY 20 TCAT Livingston President's Expense	3.9	Sep-20	37.5	37.5	0.0	0%		19.0	18.5		In Progress
FM	R	FY 19 TCAT Jackson/Whiteville President's Expense	3.7	Aug-20	37.5	37.5	0.0	0%		35.0	2.5		In Progress
FM	R	FY 20 TCAT Hohenwald President's Expense	3.2	Oct-20	37.5	37.5	0.0	0%		23.5	14.0		In Progress
FM	R	FY 19 TCAT Morristown President's Expense	3.2	Jul-20	15.0	15.0	0.0	0%	FN2	28.5	-13.5	8/10/2020	Completed
FM	R	FY 20 TCAT Crossville President's Expense	3.1	Aug-20	37.5	37.5	0.0	0%		18.0	19.5		In Progress
FM	R	FY 20 TCAT Ripley President's Expense	2.7	Mar-21	22.5	22.5	0.0	0%		19.0	3.5		In Progress
FM	R	FY 20 TCAT Pulaski President's Expense	2.7	Apr-21	37.5	62.5	25.0	67%	FN4	45.5	17.0		In Progress
FM	R	FY 20 TCAT Shelbyville President's Expense	2.6	Feb-21	22.5	22.5	0.0	0%		14.0	8.5		In Progress
FM	R	FY 20 TCAT Newbern President's Expense	2.6	Mar-21	37.5	37.5	0.0	0%		19.0	18.5		In Progress
FM	R	FY 20 TCAT Oneida President's Expense	2.6	Feb-21	22.5	22.5	0.0	0%		19.5	3.0		In Progress
FM	R	FY 20 TCAT Crump President's Expense	2.6	May-21	37.5	37.5	0.0	0%		13.5	24.0		In Progress
FM	A	FY 20 TCAT Dickson SFA Review	2.5	May-21	22.5	22.5	0.0	0%		0.0	22.5		Scheduled
FM	R	FY 20 TCAT Jacksboro President's Expense	2.1	Mar-21	22.5	22.5	0.0	0%		12.5	10.0		In Progress
FM	R	FY 19 TCAT Hartsville President's Expense	1.7	Aug-21	22.5	22.5	0.0	0%		37.5	-15.0	11/4/2020	Completed
FM	R	FY 19 TCAT Athens President's Expense	1.6	Nov-21	22.5	22.5	0.0	0%		37.5	-15.0	12/7/2020	Completed
FM	R	FY 20 TCAT Chattanooga President's Expense	1.3	Apr-21	22.5	22.5	0.0	0%		0.0	22.5		FNI
FM	A	FY 19 TCAT Harriman Security Review		Mar-20	0.0	0.0	0.0	0%	FN2	12.5	-12.5	9/10/2020	Completed

Total Planned Audit Hours:

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

FNI: 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: Review of the CARES Act and preparing the audit program was not originally scheduled.

FN4: The TCAT had 2 Presidents and 2 interim Presidents during this time period, extending hours for audit.

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

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%		50.0	50.0		In Progress
IS	PR	Investigation Management		Jul-20	200.0	300.0	100.0	50%		279.5	20.5		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	196.0	-151.5	-44%			196.0		
FM	I	INV TBR 21-01		Sep-20	0.0	187.5	187.5	100%		183.0	4.5		In Progress
IS	I	INV TBR 20-03		Mar-20	75.0	41.5	-33.5	-45%		41.5	0.0	20-Sep	Completed
IS	I	INV TBR 20-04		Jun-20	75.0	21.0	-54.0	-72%		21.0	0.0	20-Sep	Completed
SS	I	INV TBR 19-03		Apr-19	37.5	5.0	-32.5	-87%	1	5.0	0.0	Feb-21	Removed
FM	I	INV TBR 19-06		Jul-19	20.0	2.0	-18.0	-90%	1	2.0	0.0	Feb-21	Removed
IS	I	INV TBR 19-07		May-19	20.0	2.0	-18.0	-90%	1	2.0	0.0	Feb-21	Removed
IS	O	INV TBR 21-02		Nov-20	0.0	75.0	75.0	100%		75.0	0.0	20-Dec	Completed
AT	S	INV TBR 21-03		Jan-21	0.0	45.0	45.0	100%		15.0	30.0		In Progress
Total Planned Audit Hours:					1050.0	1050.0	0.0			674.0	376.0		

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- After additional review, deemed not Fraud, Waste, or Abuse and no additional work necessary.

**Tennessee Board of Regents - Information Security
Internal Audit Plan
Fiscal Year Ending June 30, 2021**

Risk	Audit	Area	Type	Hours Planned	Audit Start Date
5.0	MSCC Information Security	IT	R	150.0	Jan-21
5.0	NaSCC Information Security	IT	R	150.0	Feb-21
5.0	VSCC Information Security	IT	R	150.0	Mar-21
5.0	WSCC Information Security	IT	R	150.0	Apr-21
5.0	CISCC Information Security	IT	R	150.0	Apr-21
5.0	RSCC Information Security	IT	R	150.0	May-21
5.0	PSCC Information Security	IT	R	150.0	Jun-21

Total: 1050.0

Estimated Available Hours For Audits = **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