

TENNESSEE BOARD OF REGENTS
Committee on Audit

AGENDA
March 8, 2022

- 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**
 - e. Review of Annual Audits and Expenses for the Chancellor and Presidents for Fiscal Year 2021**

- II. CONSENT AGENDA (Mike Batson)**
 - a. Review of Revisions to Fiscal Year 2022 Internal Audit Plans**
 - b. Review of Internal Audit Charters**

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

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Highlights of Audit Findings and Recommendations

DATE: March 8, 2022

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S
RECOMMENDATION: Accept Report

The following items will be discussed with the Audit Committee:

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, 2021. 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
RSCC	9/21/2021	RSCC FY 2019 & 2018- Finding 1 of 2 The college did not have written institutional policies in effect during the audit period for collection of accounts receivable	Vice President of Business & Finance, Bursar	12/31/2021			9/22/2021	9/22/2021	Action Completed
ChSCC	10/5/2021	ChSCC FY 2020 & 2019- Finding 1 of 1 Chattanooga State Community College did not provide adequate internal controls in four areas that were reported in the prior audit Two of four areas have been corrected.	Vice President Technology	12/17/2021	6/30/2022	1	2/2/2022		In Progress
NeSCC	8/10/2020	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), <i>Tennessee Code Annotated</i> . One of two areas have been corrected.	VP for Finance and Information Technology	6/30/2021	3/31/2022	3	10/16/2020	2/4/2022	In Progress
RSCC Foundation	9/21/2021	RSCC Foundation FY 2019 & 2018- Finding 1 of 1 Foundation personnel did not prepare bank reconciliations timely	Foundation Executive Director, Foundation Coordinator	11/30/2021	6/30/2022	1	9/16/2021	2/4/2022	In Progress
RSCC	9/21/2021	RSCC FY 2019 & 2018- Finding 2 of 2 Foundation personnel did not prepare bank reconciliations timely	Foundation Executive Director, Foundation Coordinator	11/30/2021	6/30/2022	1	9/16/2021	2/4/2022	In Progress
STCC	10/23/2020	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	4/30/2021	4/30/2022	2	4/20/2021		In Progress
TBR System Office	12/17/2020	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. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> .	Assistant Vice Chancellor for Information Technology	6/17/2021	9/30/2021	1	6/16/2021		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
CISCC	5/10/2021	The TAF actual spending plan should be reconciled to the general ledger at the end of each year and any discrepancies resolved	Director of Information Technology	7/30/2021			1/5/2022		Action Completed
DSCC	9/28/2020	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	12/31/2020			1/28/2021	6/30/2021	Action Completed
DSCC	9/28/2020	It is recommended that internal controls be improved in the Human Resources department to ensure that proper policies and procedures are followed with regard to processing of all records, including Family Medical Leave Act records, alternate work schedule agreements, and requests for changes to benefits. It is also recommended that all steps and procedures regarding the documentation of Family Medical Leave Act filings be written in a more formalized manner or in a policy designated for this purpose. Alternate work schedule processes should be followed, appropriate forms should be submitted weekly and changes to employee benefits should follow DSCC policy.	Vice President for Finance and Administrative Services, Director of HR	12/31/2020			1/28/2021	6/30/2021	Action Completed
MSCC	6/29/2018	Access and diversity scholarships should only be awarded to individuals that meet the stated criteria developed by Motlow State Community College and approved by the Tennessee Board of Regents Office of Organizational Effectiveness and Strategic Initiatives. Written procedures should be developed regarding the process of selecting access and diversity scholarship awardees, and sufficient documentation must be maintained to support the selection of the awardees by the committee based on the approved criteria.	Executive Vice President of Academic Affairs and Student Success, Dean of Students 10/1/20 - Special Assistant to the President	12/24/2018	1/1/2021	8	10/2/2019	11/14/2021	Action Completed
RSCC	2/26/2020	Foundation - Completion of missing COI forms for board members	Foundation Executive Director; Foundation Coordinator	9/30/2020		1	3/30/2020	9/16/2021	Action Completed
RSCC	2/26/2020	Foundation - Review information requested on COI forms	Foundation Executive Director; Foundation Coordinator	9/30/2020		1	3/30/2020	9/16/2021	Action Completed
VSCC	3/16/2021	The college should ensure that federal work study students use sign-in sheets so hours may be tracked and monitored as prescribed in the Volunteer State College Work Study Program booklet.	Financial Aid	11/1/2021			12/15/2021		Action Completed

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VSCC	3/16/2021	The college should ensure that students receiving a work component award do not work during class time. Additionally, the federal work study students should have an approved work schedule that ensures the student is not scheduled to work during class time.	Financial Aid	11/1/2021			12/15/2021		Action Completed
VSCC	3/16/2021	The campus access fee should not be deducted from federal work study student payroll. The students pay this fee through the student fee assessment.	Payroll Services	11/1/2021			12/15/2021		Action Completed
VSCC	3/16/2021	Evaluations should be completed for all federal work study students and academic service scholarship students.	Financial Aid	11/1/2021			12/15/2021		Action Completed
VSCC	3/16/2021	The college should accurately report the participant and federal wage amounts of community service activities on the Department of Education FISAP report.	Financial Aid	11/1/2021			12/15/2021		Action Completed
ChSCC	7/30/2020	Police Department Duty Status and Pay Structure 4 of 4: A Police Department Standard Operations Manual will be developed and implemented.	Executive Vice President - Business and Finance	12/30/2020	3/31/2022	1	11/11/2020	2/3/2022	In Progress
ChSCC	12/18/2020	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	8/1/2021	12/31/2022	2	2/2/2021	2/3/2022	In Progress
ClSCC	4/13/2021	When setting or reducing budgets, management should consider requirements for different programs, if any, set forth by outside regulatory boards and agencies, to ensure the requirements can be met.	VP of Academic Affairs and VP of Finance and Administration	7/1/2021			2/1/2022		In Progress
CoSCC	6/7/2021	CoSCC-FU-Financial Aid-06072021 Strengthen Control Environment - Formalize the process and establish accountability to ensure the college submits timely updates to the Department of Education by mapping communication flows, assigning responsibility for timely initiation and submission of ECAR updates, and implementing a periodic review of the ECAR of record. Establish accountability for obtaining Lower Tier Contractor forms and document retention standards, including the location of, access to, and disposal date of the documents.	Director, Financial Aid	6/30/2021			9/17/2021	12/2/2021	In Progress
DSCC	6/30/2021	Further HR departmental documentation is needed on the tracking and processing of FMLA and Sick leave, as well as many other HR departmental processes and tasks. The process of rewriting job descriptions in the Human Resources department has begun but was not finalized at the time of this review.	Vice President for Finance and Administrative Services, Director of HR	12/31/2021	3/31/2022		1/15/2022		In Progress

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JSCC	11/15/2016	JSCC-IAR-Payroll -Recommendation 1 of 1: Equity salary increases and reclassifications were reviewed by management and verbally approved at the institution prior to submission to the Tennessee Board of Regents. However, there was no formal institutional approval including signatures and dates for equity salary increases and reclassifications. An appropriate approval process including documentation should be in place for equity salary increases and reclassifications. <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	5/15/2017	12/31/2021	1	12/3/2019	12/17/2021	In Progress
JSCC	09/20/2018	JSCC-INV18-03-Club Account Review Recommendation 1 of 3: Guidelines for fundraising events including cash management procedures should be developed and included in the JSCC Student Life Handbook. Guidelines may also include an approval process and any restrictions or limitations (e.g. raffles). <i>Updated 03/05/2021:</i> Management reviewed and updated petty cash procedures and implemented an online approval system for events. Due to staff changes in key positions and the impact of COVID-19 on student events, the recommendations have not been fully implemented.	Vice President for Student Services	3/30/2019	9/1/2021	1		12/17/2021	In Progress
JSCC	9/20/2018	JSCC-INV18-03-Club Account Review Recommendation 2 of 3: Training should be provided periodically and the JSCC Student Life Handbook should be distributed to club advisors and club officers. Increased communication between student activities and the club advisors could be beneficial and provide benefits to the student clubs. <i>Updated 03/05/2021:</i> Management provided training on student events and fundraising to club and event sponsors in the fall of 2018 and 2019. There were no club events in 2020 due to COVID-19. The JSCC Student Life Handbook was under review in 2019 but not finalized. Management plans to complete the handbook review by the beginning of the 2021 fall semester in order to provide the club and event sponsors with training and the updated handbook.	Vice President for Student Services	3/30/2019	9/1/2021	1		12/17/2021	In Progress
JSCC	9/20/2018	JSCC-INV18-03-Club Account Review Recommendation 3 of 3: The JSCC Student Life Handbook should be reviewed annually and updated (if needed). <i>Updated 03/05/2021:</i> Due to changes with key staff positions and COVID-19 during 2020, the JSCC Student Life Handbook has not been reviewed or updated for distribution. Management plans to review and update the handbook to be available at the beginning of the 2021 fall semester.	Vice President for Student Services	3/30/2019	9/1/2021	1		12/17/2021	In Progress

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JSCC	7/16/2019	JSCC -INV19-01-Timekeeping - Recommendation 1 of 3: Supervisors and employees should be trained on time sheet procedures.	Director of Athletics and Director of Human Resources	1/17/2020		0		11/15/2021	In Progress
JSCC	7/16/2019	JSCC- INV19-01-Timekeeping - Recommendation 2 of 3: Processes should be reviewed to ensure that new hire paperwork and time sheets are completed correctly and periodic training should be provided to supervisors and employees.	Director of Athletics and Director of Human Resources	1/17/2020		0		11/15/2021	In Progress
JSCC	7/16/2019	JSCC-INV19-01-Timekeeping - Recommendation 3 of 3: The hiring process and subsequent periodic training for supervisors and employees should provide an explanation of contract terms. Supervisors should ensure that employees abide by the contract terms.	Director of Athletics and Director of Human Resources	1/17/2020		0		11/15/2021	In Progress
JSCC	2/17/2020	JSCC-IAR-Foundation -Recommendation 1 of 2: The Foundation has developed some policies and procedures, however; the foundation should ensure that adequate policies and procedures exist for the Foundation operations as required by TBR Policy 4.01.07.02, <i>Foundations</i> . All policies should be approved by the Foundation Board. <i>Updated 12/15/2020 & 10/04/2021</i> : Management is in the process of developing foundation policies and procedures for review and approval by the foundation board.	Director of Community Development & Foundation	8/31/2020	7/1/2021	1	12/15/2020	10/1/2021	In Progress
JSCC	2/17/2020	JSCC-IAR-Foundation- Recommendation 2 of 2: Foundation management should create an annual budget and advise the foundation of its needs and priorities for the upcoming year. The budget should be approved by the Foundation Board. <i>Updated 12/15/2020 & 10/04/2021</i> : Management is in the process of developing a budget and priority listing for review and approval by the foundation board.	Director of Community Development & Foundation	8/31/2020	7/1/2021	1	12/15/2020	10/1/2021	In Progress
MSCC	5/4/2018	MSCC should maintain documentation of TBR approval, when required, for changes in MSCC policy.	Executive Vice President of Academic Affairs and Student Success, Assistant Vice President for Academic Affairs 10/1/20 - Special Assistant to the President	11/4/2018	5/31/2022	9	12/19/2018	12/14/2021	In Progress

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MSCC	6/29/2018	It is recommended that Motlow State Community College develop procedures requiring documentation and approval of Faculty/Staff Recruitment and Retention expenditures by the Access and Diversity Committee. At the time of issuance of the report, the Access and Diversity Committee has developed and is in the process of finalizing procedures for awarding funds for Faculty/Staff Recruitment and Retention.	Executive Director of Human Resources 10/21/19 - Compliance Officer	12/24/2018	5/15/2022	9	10/2/2019	11/15/2021	In Progress
MSCC	4/12/2019	The recommendation from the previous audit report is repeated. It is recommended that Motlow State Community College improve internal controls over maintaining workforce development documentation to sufficiently support training contact hours reported in the THEC Workforce Training Contact Hours report to THEC/TBR.	Chief Learning Officer, Executive Director of Workforce Development 7/1/20 - Title Change - Executive Vice President of Workforce and Community Development	9/30/2019	3/31/2022	7	12/16/2020	12/21/2021	In Progress
MSCC	4/12/2019	It is recommended that Motlow State Community College establish a formal review and verification process over training data for inclusion in the THEC Workforce Training Contact Hours report prior to submission to THEC/TBR.	Chief Learning Officer, Executive Director of Workforce Development 7/1/20 - Title Change - Executive Vice President of Workforce and Community Development	9/30/2019	3/31/2022	7	12/16/2020	12/21/2021	In Progress
NaSCC	8/2/2019	Form a Conflicts of Interest Committee to receive, review, and issue a recommendation to management for disclosed conflicts of interest.	Director of Human Resources	1/31/2020	1/31/2020	0	2/6/2020	11/10/2021	In Progress
NaSCC	4/30/2020	The Foundation should ensure that all board members review and acknowledge the Code of Ethics annually	Executive Director of Foundation	6/30/2020	10/31/2020	1	6/30/2020	11/11/2021	In Progress
NaSCC	4/30/2020	The Foundation should develop policies and procedures to ensure compliance with donor intent and conditions	Executive Director of Foundation	6/1/2020	10/31/2020	1	6/1/2020	11/11/2021	In Progress

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NaSCC	4/30/2020	The Foundation should develop policies and procedures in regard to disclosure of gift records	Executive Director of Foundation	6/1/2020	10/31/2020	1	6/1/2020	11/11/2021	In Progress
NaSCC	4/30/2020	The Foundation should develop policies and procedures on procurement and contracting activities	Executive Director of Foundation	6/1/2020	10/31/2020	0	6/1/2020	11/11/2021	In Progress
NaSCC	6/24/2020	Management should take corrective actions to mitigate security risk.	Vice President of Finance and Administrative Services, Associate Vice President of Accounting and Finance, Executive Director of Operations, and Director of Safety and Security	10/31/2020	10/31/2020	1	10/31/2020	10/31/2020	In Progress
NaSCC	8/2/2019	Begin collecting positive confirmation from all employees of the existence or non-existence of a potential conflict of interest.	Director of Human Resources	1/31/2020	9/30/2020	0	2/6/2020	11/10/2021	In Progress
RSCC	2/26/2020	Foundation - Review Records Retention Policy and delete records not maintained at the Foundation	Foundation Executive Director; Foundation Coordinator	12/15/2021	6/30/2022	2	3/30/2020	2/4/2022	In Progress
RSCC	4/30/2020	Review contracts, job descriptions and responsibilities of the Clinical Coordinators to determine whether each position should be a 9, 10, or 12 month position.	Vice President, Student Learning; Dean, Health Sciences Division	12/31/2020	6/30/2022	2	7/31/2020	2/4/2022	In Progress
RSCC	4/30/2020	Review positions of Clinical Coordinators and determine an objective method of calculating workload.	Vice President, Student Learning; Dean, Health Sciences Division	12/31/2021	6/30/2022	1	7/31/2020	2/4/2022	In Progress
STCC	6/17/2021	Audit resources allocated to safeguarding of assets will be increased.	Internal Audit	6/30/2022	3/30/2022	1			In Progress
STCC	6/29/2021	Increase Internal Controls over Data Entry	Human Resources	12/30/2021	3/30/2022	1			In Progress
STCC	6/29/2021	Increase Internal Control over the Employment of Adjunct Faculty	Academic Affairs	12/30/2021	3/30/2022	1			In Progress
STCC	6/29/2021	Increase Internal controls over Timekeeping	Finance	12/30/2021	3/30/2022	1			In Progress

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VSCC	3/16/2021	The college should award the ambassador scholarships in the correct amount. The scholarship award should cover full in-state tuition and fees plus a \$300 book stipend.	Financial Aid	11/1/2021	6/1/2022	1	12/15/2021		In Progress
CoSCC	10/29/2020	CoSCC-FU Workforce Development Controls Review-10292020 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	2/28/2021		0	1/6/2021	12/2/2021	No Progress
CoSCC	10/29/2020	CoSCC-FU Workforce Development Controls Review-10292020 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	2/28/2021		0	1/6/2021	12/2/2021	No Progress
CoSCC	6/7/2021	CoSCC-FU-Financial Aid-06072021 Ensure GLBA safeguards are established. (Initial Outcome from CoSCC-IAR-Financial Aid-03122018)	Vice President for Information Technology	5/30/2021			6/7/2021	12/2/2021	No Progress
CISCC	6/16/2021	Management should complete the upgrading of exterior doors in a timely manner.	VP of Finance and Operations	1/31/2022					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
PSCC	6/28/2021	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	8/31/2021	12/31/2021	1	10/19/2021	12/15/2021	Action Completed
PSCC	9/22/2021	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	10/31/2021			12/15/2021	12/15/2021	Action Completed
ChSCC	4/12/2016	ChSCC ITGCR: 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	8/3/2021	In Progress
CISCC	4/6/2015	CISCC ITGCR: 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	8/3/2021	In Progress
CISCC	6/29/2018	CISCC Information Security Review: 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. Four of seven areas have been corrected.	Chief Information Officer	11/30/2018	4/30/2022	3	2/4/2019	12/7/2021	In Progress

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CoSCC	2/5/2019	CoSCC Information Security Review: 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. Nine of ten areas have been corrected.	Associate VP for IT	8/31/2019		0	10/17/2019	12/10/2021	In Progress
DSCC	8/2/2021	DSCC ITGCR: Dyersburg State Community College did not provide adequate internal controls in six 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 six areas have been corrected.	Vice President of Information Technology	6/30/2022		0		9/17/2021	In Progress
MSCC	1/11/2021	MSCC Information Security Review: Motlow 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 of eight areas have been corrected.	Chief Information Officer	3/31/2021		0		11/22/2021	In Progress
NaSCC	8/15/2016	NaSCC ITGCR: 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	9/16/2021	In Progress

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Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Revised Date Management's Actions to be Implemented	# of Changes to Date Management's Actions to be Implemented	Initial Date of Internal Audit Follow-up	Most Recent Date of Internal Audit Follow-up	Status
NaSCC	3/22/2021	NaSCC ITGCR: Nashville State Community College did not provide adequate internal controls in nine areas. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be provided to the Board during Audit Committee Executive Session. Four of nine areas have been corrected.	Chief Information Officer	12/31/2021	12/31/2021	1		9/16/2021	In Progress
NeSCC	2/17/2017	NeSCC ITGCR: 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. Nine of twelve areas have been corrected.	Chief Information Officer	5/1/2017	6/30/2021	6	7/14/2017	9/16/2021	In Progress
NeSCC	1/27/2021	NeSCC Account Termination: Northeast 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.	Director of Human Resources	1/31/2022	3/30/2022	1	7/27/2021	2/4/2022	In Progress
PSCC	9/3/2014	PSCC ITGCR: 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	3/30/2021	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	9/20/2022	3	9/17/2020	12/15/2021	In Progress

TBR SWIA - Status Report on Internal Audit Recommendations- Information Systems (Reports sorted by Status, Institution, Report Release Date)									
Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Revised Date Management's Actions to be Implemented	# of Changes to Date Management's Actions to be Implemented	Initial Date of Internal Audit Follow-up	Most Recent Date of Internal Audit Follow-up	Status
RSCC	4/17/2015	RSCC ITGCR: 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	3/30/2021	In Progress
RSCC	4/13/2018	RSCC Information Security Review: 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 of eight areas have been corrected.	Chief Information Officer	10/12/2018	9/30/2020	3	2/12/2019	1/8/2021	In Progress
VSCC	5/13/2016	VSCC ITGCR: 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	3/30/2021	In Progress
WSCC	7/23/2021	WSCC ITGCR: Walters State Community College did not provide adequate internal controls in six 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 six areas have been corrected.	Chief Information Officer	6/30/2022		0	12/3/2021	12/6/2021	In Progress

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Audit Reports and Reviews

DATE: March 8, 2022

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S
RECOMMENDATION: Accept Report

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, 2021, to December 31, 2021.

Columbia State Community College
– Tennessee Higher Education Commission (THEC)
Veterans Affairs Education Compliance Survey

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 – NO FINDINGS

Dyersburg State Community College
— FYE June 30, 2020 and June 30, 2019

Internal Audit

The Audit Committee will receive executive summaries for the internal audit reports issued from October 1, 2021, to December 31, 2021, as well as reports issued after December 31, 2021, 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 20
PSCC	Technology Access Fee	Page 21
VSCC	Procurement Card Review	Page 22
Covington	President's Expense Audit FY 2020	Page 23
Crump	President's Expense Audit FY 2020	Page 25
Newbern	President's Expense Audit FY 2020	Page 27

Internal Audit Reports for Informational Purposes- Institutional Support

CoSCC	CCTA- Completion	Page 30
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Internal Audit Reports for Informational Purposes- Investigations

ChSCC	INV 20-02: Engineering and Information Technologies Concerns	Page 32
WSCC	INV 22-02: WSCC Administration's Deprivation of Employees' Benefits Under Extended FFCRA	Page 33

Internal Audit Reports for Informational Purposes- Follow-up

JSCC	Additional Follow-up to the JSCC Foundation Audit	Page 35
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* Limited Official Use Only reports for Northeast State Community College- LOU Information Security Audit-General Controls and Roane State Community College- LOU Information Security Audit-General Controls were completed during this period. These reports will be shared in the Audit Committee Executive Session.

**Tennessee Board of Regents
Audit Committee
March 8, 2022**

*Miscellaneous External
Reviews*

**Columbia State Community College
Tennessee Higher Education Commission
U.S. Department of Veterans Affairs Remote Education Compliance Survey
December 9, 2021
Executive Summary**

Introduction	The Tennessee State Approving Agency (SAA) conducted a routine U.S. Department of Veterans Affairs (VA) remote Education Compliance Survey for Columbia State Community College on November 9, 2021.
Scope	Ten VA students’ records were reviewed during this compliance survey. Of those ten records, two discrepancies were noted during the compliance survey.
Findings/ Recommendations	<ol style="list-style-type: none"> 1. For your reference and future use, Title 38 Code of Federal Regulation, Section 21.4203, states, in part, facilities must accurately report enrollment and tuition and fees to VA and promptly notify VA when students terminate or interrupt enrollment periods. 2. The current CSCC grading policy states that an “I” grade is interpreted as an “F” until it is replaced with a passing grade, however, the policy is not clear on what grade is given if the student does not “request and complete the assignments required to change the ‘I’ to a grade” in the following semester. For your reference and future use, Title 38 Code of Federal Regulation, Section 21.4253, states, in part, facilities must maintain accurate, current, and complete records of progress or grades for VA beneficiaries.

**Tennessee Board of Regents
Audit Committee
March 8, 2022**

***Internal Audit Reports
Financial Management***

Chattanooga Community College
NACHA Security Audit
November 2021
Executive Summary

Key Staff Personnel	Bursar and Executive Director, Information Management	Internal Auditor	Kimberly Clingan, Director Internal Audit
Introduction	<p>National Automated Clearing House Association (NACHA) 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 complies with the authorization, formatting, and risk management requirements of the <i>NACHA Operating Rules & Guidelines</i>. Completion of the update to the background check policy in April 2021 has enhanced the college’s ability to remain in compliance with the <i>NACHA Operating Rules & Guidelines</i>.</p>		
Recommendation	None		

**Pellissippi State Community College
Technology Access Fee
For the Year Ended June 30, 2021
November 18, 2021
Executive Summary**

Key Staff Personnel	Vice President of Business & Finance and Vice President of Information Services	Internal Auditor	Suzanne L. Walker, Director of Internal Audit
Introduction	An audit of Technology Access Fee expenditures made during the fiscal year ended June 30, 2021, was conducted according to the annual audit plan.		
Objectives	To ascertain that all appropriate TBR and institutional policies and procedures are being followed; to ascertain that funds were spent appropriately; and to make recommendations for correcting deficiencies or improving operations.		
Scope	Fiscal Year ended June 30, 2021		
Conclusion	During the course of this audit, some minor discrepancies were noted in test work, but none were considered to be material enough to warrant an audit finding. The discrepancies noted did not affect the allowability of expenses charged against the Technology Access Fee.		
Recommendations	There were no formal audit recommendations related to this audit.		

**Volunteer State Community College
Procurement Card Review
Mathematics and Science Division
Executive Summary**

Key Staff Personnel	Mathematics and Science Division	Internal Auditor	Nancy Batson
Introduction	<p>The procurement card program is administered by the Purchasing and Contracts Office and was developed to streamline the process for purchases of \$5,000 or less. Each department that is assigned a card has a designated representative to maintain the procurement card activity log and to code the transaction expenses for the charges. The division dean or department head must approve the activity logs monthly. The departments are also responsible for maintaining the procurement card documentation for five years in accordance with retention requirements. The college maintains a procurement card policy and a manual that describes the operating procedures and responsibilities of card holders.</p> <p>The Mathematics and Science division is assigned two procurements cards. One card is for the division office, and one card is for the science labs. The primary uses of these cards are supplies, conference registrations, travel arrangement costs, and lab supplies.</p>		
Objectives	<p>The objectives of the audit including the following.</p> <ul style="list-style-type: none"> ▪ Determine if controls are in place for the procurement cards. ▪ Determine compliance with procurement card policies and procedures. 		
Scope	<p>The review included the Mathematics and Science procurement card transactions for fiscal year 2021.</p>		
Conclusion	<p>Except as noted, controls appear in place for the procurement card use, and the purchases appear in compliance with policies and procedures.</p>		
Recommendation	<p>The report contains no recommendations.</p>		

Tennessee Colleges of Applied Technology-Covington
Audit of President’s Expenses – Page 1 of 2
For the Period July 1, 2019 – June 30, 2020
December 14, 2021
Executive Summary

President	Dr. Youlanda Jones	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, 2020; 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.																																												
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, 2020:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">TCAT-Covington</th> <th style="text-align: center;">Vendor</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td>Salary</td> <td style="text-align: right;">\$103,947</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$103,947</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$3,374</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$3,374</td> </tr> <tr> <td>Business Meals & Hospitality</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> <tr> <td>Other</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> <tr> <td>Salaries & Benefits</td> <td style="text-align: right;">\$101,301</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$101,301</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$465</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$465</td> </tr> <tr> <td>Other Operating</td> <td style="text-align: right;">\$17,665</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$17,665</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right;">\$226,752</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$226,752</td> </tr> </tbody> </table> <p>The President’s salary is split between TCAT’s Covington, Ripley, and Newbern, but is recorded in TCAT-Covington’s financials. In addition, the following were provided to the President during the year. Use of the expense allowance was not included in tests performed during the audit because each of the presidents elected for the allowance to be paid as taxable income. Any personal use value of the vehicle is reported to the President as taxable income.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td>Expense Allowance</td> <td style="text-align: right;">\$2,000</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$6,000</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">\$8,400</td> </tr> </tbody> </table>				TCAT-Covington	Vendor	Total	Salary	\$103,947	-	\$103,947	Travel	\$3,374	-	\$3,374	Business Meals & Hospitality	-	-	-	Other	-	-	-	Salaries & Benefits	\$101,301	-	\$101,301	Travel	\$465	-	\$465	Other Operating	\$17,665	-	\$17,665	Total Expenses	\$226,752	-	\$226,752	Expense Allowance	\$2,000	Housing Allowance	\$6,000	Vehicle Allowance	\$8,400
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Tennessee Colleges of Applied Technology-Covington
Audit of President's Expenses – Page 2 of 2
For the Period July 1, 2019 – June 30, 2020
December 14, 2021
Executive Summary

Conclusion	The audit of the President's Expenses for the Tennessee College of Applied Technology-Covington for the period July 1, 2019, through June 30, 2020, revealed no significant deficiencies in internal controls, no large or unusual expenditures, and the expenditures were in compliance with TBR purchasing policies and regulations.
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**Tennessee Colleges of Applied Technology-Crump
Audit of President’s Expenses – Page 1 of 2
For the Period July 1, 2019 – June 30, 2020
November 22, 2021
Executive Summary**

President	Mr. Stephen Milligan	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, 2020; 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.																																												
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, 2020:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th>TCAT Crump</th> <th>Vendor</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Salary</td> <td style="text-align: right;">\$108,709</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$108,709</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$1,116</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$1,116</td> </tr> <tr> <td>Business Meals & Hospitality</td> <td style="text-align: right;">\$2,600</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$2,600</td> </tr> <tr> <td>Other</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> <tr> <td>Salaries & Benefits</td> <td style="text-align: right;">\$312,032</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$312,032</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$6,027</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$6,027</td> </tr> <tr> <td>Other Operating</td> <td style="text-align: right;">\$35,439</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$35,439</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right;">\$465,923</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$465,923</td> </tr> </tbody> </table> <p>In addition, the following were provided to the President during the year. Use of the expense allowance was not included in tests performed during the audit because each of the presidents elected for the allowance to be paid as taxable income. Any personal use value of the vehicle is reported to the President as taxable income.</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <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;">\$6,000</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">\$0</td> </tr> </tbody> </table>				TCAT Crump	Vendor	Total	Salary	\$108,709	-	\$108,709	Travel	\$1,116	-	\$1,116	Business Meals & Hospitality	\$2,600	-	\$2,600	Other	-	-	-	Salaries & Benefits	\$312,032	-	\$312,032	Travel	\$6,027	-	\$6,027	Other Operating	\$35,439	-	\$35,439	Total Expenses	\$465,923	-	\$465,923	Expense Allowance	\$2,000	Housing Allowance	\$6,000	Vehicle Allowance	\$0
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Tennessee Colleges of Applied Technology-Crump
Audit of President's Expenses – Page 2 of 2
For the Period July 1, 2019 – June 30, 2020
November 22, 2021
Executive Summary

Conclusion	The audit of the President's Expenses for the Tennessee College of Applied Technology-Crump for the period July 1, 2019, through June 30, 2020, revealed no significant deficiencies in internal controls, no large or unusual expenditures, and the expenditures were in compliance with TBR purchasing policies and regulations.
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**Tennessee Colleges of Applied Technology-Newbern
 Audit of President’s Expenses – Page 1 of 2
 For the Period July 1, 2019 – June 30, 2020
 November 30, 2021
 Executive Summary**

President	Dr. Youlanda Jones	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, 2020; 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.																																																																	
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, 2020:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">TCAT-Newbern</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: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> <tr> <td>Travel</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>Business Meals & Hospitality</td> <td style="text-align: center;">\$459</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">\$459</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: center;">\$169,776</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">\$169,776</td> </tr> <tr> <td>Travel</td> <td style="text-align: center;">\$942</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">\$942</td> </tr> <tr> <td>Other Operating</td> <td style="text-align: center;">\$134,795</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">\$134,795</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: center;">\$305,972</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">\$305,972</td> </tr> </tbody> </table> <p>The President’s salary is charged to TCAT-Covington and the chart only reflects charges to TCAT- Newbern. In addition, the following were provided to the President during the year. Use of the expense allowance was not included in tests performed during the audit because each of the presidents elected for the allowance to be paid as taxable income. Any personal use value of the vehicle is reported to the President as taxable income.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td>Expense Allowance</td> <td style="text-align: center;">\$2,000</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: center;">\$6,000</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: center;">\$8,400</td> </tr> </tbody> </table>						TCAT-Newbern	Foundation	Vendor	Total	President (1):					Salary	-	-	-	-	Travel	-	-	-	-	Business Meals & Hospitality	\$459	-	-	\$459	Other	-	-	-	-	Office (2):					Salaries & Benefits	\$169,776	-	-	\$169,776	Travel	\$942	-	-	\$942	Other Operating	\$134,795	-	-	\$134,795	Total Expenses	\$305,972	-	-	\$305,972	Expense Allowance	\$2,000	Housing Allowance	\$6,000	Vehicle Allowance	\$8,400
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Tennessee Colleges of Applied Technology-Newbern
Audit of President's Expenses – Page 2 of 2
For the Period July 1, 2019 – June 30, 2020
November 30, 2021
Executive Summary

Conclusion	The audit of the President's Expenses for the Tennessee College of Applied Technology-Newbern for the period July 1, 2019, through June 30, 2020, revealed no significant deficiencies in internal controls, no large or unusual expenditures, and the expenditures were in compliance with TBR purchasing policies and regulations.
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**Tennessee Board of Regents
Audit Committee
March 8, 2022**

***Internal Audit Reports
Institutional Support***

**Columbia State Community College
Complete College Tennessee Act: Graduate Reporting
Academic Year 2019-2020
December 15, 2021
Executive Summary**

Key Staff Personnel	Chief Enrollment Officer Assistant Director, Records	Internal Auditor	Erica Smith, CPA
Introduction	<p>The Complete College Tennessee Act of 2010 (the Act) charged the Tennessee Higher Education Commission (THEC) with developing a statewide master plan for development of the state’s public higher education institutions and for directing the higher education institutions to be accountable for increasing the educational attainment levels of Tennesseans. In implementing the master plan, the Act requires that THEC use an outcomes-based model for making funding recommendations for public higher education institutions.</p> <p>The THEC funding formula outcomes data report consists of a three-year average of student information compiled for use in determining funding recommendations for the institutions in the TBR system.</p>		
Objectives	<p>The objectives of the audit were to determine whether Columbia State Community College’s internal controls provide reasonable assurance that the Award and Certificate data reported to the Tennessee Board of Regents (TBR), and subsequently to THEC, was accurate.</p>		
Conclusion	<p>Internal Audit conducted the engagement in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> issued by The Institute of Internal Auditors. The audit included tests of records and other procedures considered necessary to achieve the objectives.</p> <p>Columbia State Community College has an internal control structure in place that supports accurate capture and reporting of awards and certificates.</p>		

**Tennessee Board of Regents
Audit Committee
March 8, 2022**

***Internal Audit Reports
Investigations***

Chattanooga State Community College
Investigation 2020-02: Engineering and Information Technologies Concerns
November 23, 2021
Executive Summary

Key Staff Personnel	Dean, Engineering and Information Technologies; Vice President, Academic Affairs	Internal Auditor	Kimberly Clingan Director, Internal Audit
Objectives	The objective of this investigation included evaluating evidence to substantiate or disclaim the complaint, and examining internal controls and procedures related to the complaint.		
Scope	The examination was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , and accordingly included such tests and other investigative procedures as considered necessary.		
Analysis of Issues	<p>An anonymous complaint containing a total of six areas of concern was received by the Tennessee Board of Regents, Office of System-wide Internal Audit, regarding the Engineering and Information Technologies Division of the Chattanooga State Community College (ChSCC). The examination of these concerns was assigned to the ChSCC Internal Audit Director.</p> <p>The six areas of the complaint included grant funds, knowledge transfer, grant funded travel, extra duty stipends, altered faculty portfolios, and unqualified instructors. During the review of these areas, the auditor noted efforts concerning management training for the Dean.</p> <p>Internal Audit’s investigation determined of the six complaint issues examined two were substantiated, one was partially substantiated, and two were unsubstantiated. There was no misappropriation of grant funds including grant related travel. The investigation did reveal the success of the faculty credentialing process to identify deficiencies in faculty course assignments and the continuing communication and team cohesiveness issues in the Engineering and Information Technologies Division. Academic Affairs management should continue the mentoring program for the Dean and work with Human Resources to develop techniques for improved communication within the Division.</p>		
Recommendation	Academic Affairs management should continue the mentoring program for the Dean and work with Human Resources to develop techniques for improved communication within the Division.		
Management Response	Management for the Engineering and Information Technologies Division concurs with the various findings presented in this report and will continue efforts to strengthen the Division.		

Walters State Community College
Investigation 22- 02
WSCC Administration’s Deprivation of Employees’ Benefits Under the
Extended Families First Coronavirus Response Act (FFCRA)
November 2, 2021
Executive Summary

Key Staff Personnel	WSCC Human Resources Department Executive Director / Equity Officer; Dr. Tony Miksa, WSCC President	Internal Auditor	Mark Ortlieb, CPA
Background	The complaint alleges that administrators of Walters State Community College deprived employees of their benefits under the extended Families First Coronavirus Response Act (FFRCA) by not informing employees the colleges and System Office within the TBR System continued to provide the paid FFRCA leave until September 30, 2021. Since WSCC employees were not notified that the FFCRA had been extended past December 2020, the complainant was forced to use his/her personal leave during this employee’s quarantine and that COVID sickness.		
Objectives	The primary objective of this investigation was to either confirm or discredit the allegation and, if confirmed, determine an appropriate corrective action.		
Results	The Executive Director of Human Resources maintains that anyone who had COVID during that time had to notify his office or the President’s office so if they followed policy and informed one of the offices, HR would know who was eligible. All those who were eligible during that time had their leave changed to FFCRA. If any employees were missed, HR can still change their leave.		
Conclusion	Although the allegation of deprivation of FFCRA leave was not substantiated, the lack of timely notification does exist.		
Recommendation	All WSCC employees should be notified that FFCRA leave was available in 2021 through September 30 and that any personal leave taken during that time for COVID-19 quarantine or illness is eligible for retroactive reclassification as FFCRA leave.		
Management’s Response	A future email to all WSCC employees will notify them that FFCRA leave was available in 2021 through September 30 and that any personal leave taken during that time for COVID-19 quarantine or illness is eligible for retroactive reclassification as FFCRA leave.		

**Tennessee Board of Regents
Audit Committee
March 8, 2022**

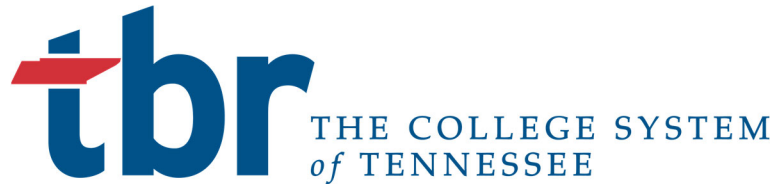
***Internal Audit Reports
Follow-ups***

Jackson State Community College
Additional Follow-up to JSCC Foundation Audit – Page 1 of 2
For November 1, 2020 – June 30, 2021
October 04, 2021
Executive Summary

Key Staff Personnel	Director of Community Development & Foundation	Internal Auditor	Chrystal Pittman
Introduction	<p>An audit of the Jackson State Community College (JSCC) Foundation was conducted for fiscal year 2018-2019. The report was issued on February 17, 2020, with the objective of obtaining an understanding of the Foundation’s control environment and its effectiveness, assessing the Foundation’s compliance with the formal written agreement between the Foundation and the College, and determining the Foundation’s compliance with TBR Policy 4.01.07.02, <i>Foundations</i>. The report included two recommendations.</p> <p>An initial follow up was conducted in December 2020. The review covered the July 2019 through October 2020 timeframe.</p> <p>The current report documents the results of a second follow up.</p>		
Objective	To determine if management implemented adequate corrective actions to address recommendations noted in the internal audit of the JSCC Foundation.		
Scope	The current review covered the November 1, 2020, through June 30, 2021, timeframe.		
Recommendations	<p>Recommendation 1:</p> <p>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.</p> <p>Current Management Response:</p> <p>Management concurs with recommendation number one. The Director of Development and Community relations is currently updating existing foundation policies and creating new ones. Once complete, policies will be presented to the foundation board for review and then approval.</p> <p>Current Status:</p> <p>Management is in the process of developing foundation policies and procedures for review and approval by the foundation board.</p>		

Jackson State Community College
Additional Follow-up to JSCC Foundation Audit – Page 2 of 2
For November 1, 2020 – June 30, 2021
October 04, 2021
Executive Summary

<p>Cont. Recommendations</p>	<p>Recommendation 2:</p> <p>An annual report was issued for the period under review; however, the Foundation staff did not provide a budget or a listing of needs or priorities to the Foundation Board as required by TBR Policy 4.01.07.02, <i>Foundations</i>.</p> <p>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.</p> <p>Current Management Response:</p> <p>Management concurs with recommendation number two. The Director of Development and Community relations is working on the annual budget for the Foundation and once completed the budget will be reviewed by the BIF committee and then approved by the foundation board.</p> <p>Current Status:</p> <p>Management is developing a budget and priority listing for review and approval by the foundation board.</p>
<p>Conclusion</p>	<p>Based on tests performed for the period under review, more work is needed to adequately address the recommendations noted in the audit report.</p> <p>A third follow-up will be conducted at a future date.</p>



BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: System-wide Internal Audit Updates

DATE: March 8, 2022

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S
RECOMMENDATION: Accept Report

Mike Batson will give brief updates for the following items:

- System-wide Internal Audit Director Position Update
- Management's Risk Assessments to be Discussed in Executive Session

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: University Updates

DATE: March 8, 2022

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 Technological University
— FYE June 30, 2020

**Tennessee Board of Regents
Audit Committee
March 8, 2022**

***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, 2020	Unmodified Opinion	One finding was identified as significant deficiencies	No instances of noncompliance required to be reported	1

Finding 1 – Tennessee Technological University did not have adequate procedures to prevent, or to detect and correct, errors in enrollment reporting for the federal Direct Loan Program

We tested a sample of 25 Direct Loan borrowers at Tennessee Technological University (TTU) who had a status change during the year, and we found that for 3 of the 25 students tested (12%), the student status reported by the Registrar's Office to the National Student Loan Data System (NSLDS) did not agree with the status reported in Banner, TTU's information system. The Registrar's Office incorrectly reported 1 student as withdrawn, rather than graduated. For this student, the Associate Registrar corrected this error with NSLDS on September 16, 2020, 100 days late. The other 2 students had withdrawn from some of their classes, so their statuses changed from full-time to half-time and three-quarter-time. While the Registrar's Office reported changes for these students, the changes reported were inaccurate. The Associate Registrar did not report the corrected statuses until January 19, 2021—132 and 226 days late, respectively.

Recommendation - The Registrar should revise procedures to ensure that the Registrar's Office uploads and submits the correct information to NSLDS. The Registrar should ensure that computer processes run by the university's staff are operating effectively. In addition, the Registrar should ensure that staff are aware of reporting deadlines and the importance of reporting enrollment status changes.

Management's Comment – We concur. The section of the Records and Registration procedural manual that specifically addresses the process and steps to upload enrollment data to the Clearinghouse, which then updates NSLDS, will be revised by April 1, 2021. This revision will include a statement that makes it clear that all enrollment changes made in a term that has ended will not update in the scheduled data load and must be made directly to the Clearinghouse database. The revision will detail that all individual changes to the Clearinghouse database will be recorded by capturing a screenshot of the submission and saving that screenshot in the students' academic file. The procedural manual will include the specific criteria for compliance as presented in the *Federal Student Aid Handbook*, Volume 2, page 2–66, which states institutions “must report enrollment changes within 30 days; however, if a roster file is expected within 60 days, you may provide the updated data on that roster file.” By April 1, 2021, the procedural manual will be revised to address the computer process that runs to update the time status on students that have added or dropped courses that affect enrollment status to ensure the process is operating effectively. Additionally, by April 1, 2021, Records and Registration will secure confirmation from Information Technology Services that the process, when executed, is running properly by updating appropriate fields. By April 1, 2021, the exception form used to gain approval for out-of-term enrollment changes will be revised to include a required area to indicate if/when the student's Clearinghouse record will need to be corrected (for retroactive withdrawals or approved registration changes that affect enrollment status) and to include a field to document when the Clearinghouse is notified of the change. The Registrar and Associate Registrar completed training with the Clearinghouse titled Compliance Reporting: Avoiding Common Enrollment Audit Findings on February 10, 2021.

BOARD TRANSMITTAL

MEETING: Committee on Audit

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

DATE: March 8, 2022

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S
RECOMMENDATION: Accept Report

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

This report includes a summary of expenses for the period from July 1, 2020, through June 30, 2021, for the Chancellor and the presidents. The following audits were conducted for the year ended June 30, 2021. An overview of the expense reports will be addressed at the meeting.

Chattanooga State Community College
Southwest Tennessee Community College
Volunteer State Community College
Tennessee Board of Regents- System Office

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

Tennessee Board of Regents
Summary of Expenses for the Presidents and Chancellor (Unaudited, except as noted)
For the Period of July 1, 2020 through June 30, 2021

	Positions	Institution				Foundation /Affiliated Entities					External Sources	
		Salary and Benefits (includes allowances and bonuses)	Travel	Business Meals and Hospitality	Other	Total	Salary and Benefits (includes allowances)	Travel	Business Meals and Hospitality	Other	Total	Total
President		\$ 288,986	\$ 270	\$ 80	\$ -	\$ 289,336	\$ -	\$ -	\$ -	\$ 2,787	\$ 2,787	\$ -
President's Office	1	\$ 72,050	\$ -	\$ -	\$ 2,310	\$ 74,360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*ChSCC		\$ 361,036	\$ 270	\$ 80	\$ 2,310	\$ 363,696	\$ -	\$ -	\$ -	\$ 2,787	\$ 2,787	\$ -
President		\$ 255,826	\$ -	\$ 555	\$ 18,075	\$ 274,456	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -
President's Office	1	\$ 76,109	\$ -	\$ -	\$ 1,197	\$ 77,306	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CISCC		\$ 331,935	\$ -	\$ 555	\$ 19,272	\$ 351,762	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -
President		\$ 262,971	\$ 1,273	\$ 163	\$ -	\$ 264,407	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
President's Office	1	\$ 56,335	\$ 22	\$ -	\$ 39,393	\$ 95,750	\$ -	\$ -	\$ -	\$ 1,984	\$ -	\$ -
CoSCC		\$ 319,306	\$ 1,295	\$ 163	\$ 39,393	\$ 360,157	\$ -	\$ -	\$ -	\$ 1,984	\$ 1,984	\$ -
President		\$ 240,283	\$ 539	\$ 355	\$ 71,532	\$ 312,709	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
President's Office	1	\$ 90,288	\$ -	\$ -	\$ 1,443	\$ 91,731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DSCC		\$ 330,571	\$ 539	\$ 355	\$ 72,975	\$ 404,440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
President		\$ 246,125	\$ -	\$ -	\$ 6,235	\$ 252,360	\$ -	\$ -	\$ 210	\$ 468	\$ 678	\$ -
President's Office	1	\$ 89,729	\$ -	\$ -	\$ 3,683	\$ 93,412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
JSCC		\$ 335,854	\$ -	\$ -	\$ 9,918	\$ 345,772	\$ -	\$ -	\$ 210	\$ 468	\$ 678	\$ -
President		\$ 264,051	\$ 1,575	\$ 4,560	\$ 10,685	\$ 280,871	\$ -	\$ -	\$ 441	\$ -	\$ 441	\$ -
President's Office	1.1	\$ 92,009	\$ 1,734	\$ -	\$ 2,457	\$ 96,200	\$ -	\$ -	\$ -	\$ 6,454	\$ -	\$ -
MSCC		\$ 356,060	\$ 3,309	\$ 4,560	\$ 13,142	\$ 377,071	\$ -	\$ -	\$ 441	\$ 6,454	\$ 6,895	\$ -
President	1	\$ 302,206	\$ 1,506	\$ 327	\$ 743	\$ 304,782	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
President's Office		\$ 74,373	\$ -	\$ -	\$ 4,715	\$ 79,088	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NaSCC		\$ 376,579	\$ 1,506	\$ 327	\$ 5,458	\$ 383,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
President		\$ 264,311	\$ -	\$ 6,143	\$ -	\$ 270,454	\$ -	\$ -	\$ 3,405	\$ -	\$ 3,405	\$ -
President's Office	1	\$ 126,669	\$ 10,225	\$ -	\$ 45,685	\$ 182,579	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NeSCC		\$ 390,980	\$ 10,225	\$ 6,143	\$ 45,685	\$ 453,033	\$ -	\$ -	\$ 3,405	\$ -	\$ 3,405	\$ -
President		\$ 291,008	\$ 1,097	\$ 160	\$ 23,417	\$ 315,682	\$ -	\$ -	\$ -	\$ 907	\$ 907	\$ 500
President's Office	2	\$ 142,295	\$ -	\$ -	\$ 10,612	\$ 152,907	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PSCC		\$ 433,303	\$ 1,097	\$ 160	\$ 34,029	\$ 468,589	\$ -	\$ -	\$ -	\$ 907	\$ 907	\$ 500

Tennessee Board of Regents
Summary of Expenses for the Presidents and Chancellor (Unaudited, except as noted)
For the Period of July 1, 2020 through June 30, 2021

	Positions	Institution				Foundation /Affiliated Entities					External Sources	
		Salary and Benefits (includes allowances and bonuses)	Travel	Business Meals and Hospitality	Other	Total	Salary and Benefits (includes allowances)	Travel	Business Meals and Hospitality	Other	Total	Total
President		\$ 250,332	\$ 1,200	\$ -	\$ -	\$ 251,532	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
President's Office	1	\$ 66,599	\$ 171	\$ 393	\$ 1,733	\$ 68,896	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RSCC		\$ 316,931	\$ 1,371	\$ 393	\$ 1,733	\$ 320,428	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
President		\$ 283,543	\$ -	\$ 94	\$ 38,348	\$ 321,985					\$ -	
President's Office	2	\$ 75,601	\$ -	\$ -	\$ -	\$ 75,601					\$ -	\$ -
*STCC		\$ 359,144	\$ -	\$ 94	\$ 38,348	\$ 397,586	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
President		\$ 281,829	\$ 1,847	\$ 486	\$ 19,360	\$ 303,522	\$ -	\$ -	\$ 262	\$ 1,864	\$ 2,126	\$ -
President's Office	1	\$ 75,069	\$ -	\$ -	\$ 553	\$ 75,622	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*VSCC		\$ 356,898	\$ 1,847	\$ 486	\$ 19,913	\$ 379,144	\$ -	\$ -	\$ 262	\$ 1,864	\$ 2,126	\$ -
President		\$ 245,761	\$ 4,944	\$ -	\$ 799	\$ 251,504	\$ -	\$ -	\$ 8,101	\$ -	\$ 8,101	\$ -
President's Office	1.5	\$ 132,429	\$ -	\$ -	\$ 8,152	\$ 140,581	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WSCC		\$ 378,190	\$ 4,944	\$ -	\$ 8,951	\$ 392,085	\$ -	\$ -	\$ 8,101	\$ -	\$ 8,101	\$ -
Chancellor		\$ 438,330	\$ 1,072	\$ -	\$ -	\$ 439,402	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chancellor's Office	1	\$ 113,658	\$ 346	\$ -	\$ 20,794	\$ 134,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*TBR		\$ 551,988	\$ 1,418	\$ -	\$ 20,794	\$ 574,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ 5,198,775	\$ 27,821	\$ 13,316	\$ 331,921	\$ 5,571,833	\$ -	\$ -	\$ 12,419	\$ 14,964	\$ 27,383	\$ 500

* Audited expenses.

**President's/Chancellor's Expense Report Summary- Travel Expenses
FY 2017 - FY 2021**

Institution	FY 21				FY 20				FY 19			
	Institutional	Foundation	External Sources	Total	Institutional	Foundation	External Sources	Total	Institutional	Foundation	External Sources	Total
ChSCC	270	-	-	\$ 270	4,605	-	-	\$ 4,605	6,576	-	-	\$ 6,576
CISCC	-	-	-	\$ -	250	-	-	\$ 250	4,639	-	1,472	\$ 6,111
CoSCC	1,273	-	-	\$ 1,273	2,922	575	-	\$ 3,497	8,910	100	-	\$ 9,010
DSCC	539	-	-	\$ 539	2,007	-	-	\$ 2,007	11,279	1,157	-	\$ 12,436
JSCC	-	-	-	\$ -	3,120	-	-	\$ 3,120	7,747	-	-	\$ 7,747
MSCC	1,575	-	-	\$ 1,575	5,663	-	1,370	\$ 7,033	17,132	-	879	\$ 18,011
NaSCC	1,506	-	-	\$ 1,506	10,497	60	-	\$ 10,557	15,631	-	158	\$ 15,789
NeSCC	-	-	-	\$ -	3,888	-	2,969	\$ 6,857	10,178	-	-	\$ 10,178
PSCC	1,097	-	-	\$ 1,097	7,557	-	1,400	\$ 8,957	13,868	-	5,055	\$ 18,923
RSCC	1,200	-	-	\$ 1,200	3,024	-	-	\$ 3,024	14,757	-	-	\$ 14,757
STCC	-	-	-	\$ -	8,144	-	219	\$ 8,363	9,541	-	847	\$ 10,388
VSCC	1,847	-	-	\$ 1,847	13,464	-	-	\$ 13,464	8,996	1,748	-	\$ 10,744
WSCC	4,944	-	-	\$ 4,944	3,291	-	-	\$ 3,291	11,572	-	2,159	\$ 13,731
TBR	1,072	-	-	\$ 1,072	6,380	-	-	\$ 6,380	10,877	-	-	\$ 10,877
TOTAL	15,323	-	-	\$ 15,323	74,812	635	5,958	\$ 81,405	151,703	3,005	10,570	\$ 165,278

Institution	FY 18				FY 17			
	Institutional	Foundation	External Sources	Total	Institutional	Foundation	External Sources	Total
ChSCC	9,655	-	-	\$ 9,655	4,023	10	-	\$ 4,033
CISCC	3,754	-	-	\$ 3,754	6,183	-	-	\$ 6,183
CoSCC	11,441	375	-	\$ 11,816	6,857	375	-	\$ 7,232
DSCC	10,243	-	-	\$ 10,243	10,834	-	214	\$ 11,048
JSCC	5,102	-	-	\$ 5,102	6,860	-	-	\$ 6,860
MSCC	3,283	-	-	\$ 3,283	7,691	-	-	\$ 7,691
NaSCC	4,039	2	-	\$ 4,041	1,062	60	-	\$ 1,122
NeSCC	4,029	-	-	\$ 4,029	3,465	-	-	\$ 3,465
PSCC	16,897	-	5,750	\$ 22,647	9,892	-	723	\$ 10,615
RSCC	6,112	-	-	\$ 6,112	4,378	-	-	\$ 4,378
STCC	6,679	-	-	\$ 6,679	9,182	-	-	\$ 9,182
VSCC	8,362	-	-	\$ 8,362	2,536	-	-	\$ 2,536
WSCC	13,996	-	-	\$ 13,996	5,189	-	-	\$ 5,189
TBR	4,817	-	-	\$ 4,817	11,722	-	-	\$ 11,722
TOTAL	108,409	377	5,750	\$ 114,536	89,874	445	937	\$ 91,256

**President's/Chancellor's Expense Report Summaries- Business Meals and Hospitality Expenses
FY 2017 - FY 2021**

Institution	FY 21				FY 20				FY 19			
	Institutional	Foundation	External Sources	Total	Institutional	Foundation	External Sources	Total	Institutional	Foundation	External Sources	Total
ChSCC	80	-	-	\$ 80	2,679	425	-	\$ 3,104	3,220	510	-	\$ 3,730
CISCC	555	-	-	\$ 555	2,830	161	-	\$ 2,991	5,572	949	645	\$ 7,166
CoSCC	163	-	-	\$ 163	7,158	-	-	\$ 7,158	10,438	-	-	\$ 10,438
DSCC	355	-	-	\$ 355	10,902	-	1,000	\$ 11,902	10,716	264	2,839	\$ 13,819
JSCC	-	210	-	\$ 210	2,344	-	-	\$ 2,344	2,420	359	-	\$ 2,779
MSCC	4,560	441	-	\$ 5,001	17,496	6,715	-	\$ 24,211	31,785	10,364	2,000	\$ 44,149
NaSCC	327	-	-	\$ 327	3,826	-	-	\$ 3,826	1,965	-	-	\$ 1,965
NeSCC	6,143	3,405	-	\$ 9,548	6,198	17,166	-	\$ 23,364	2,151	21,191	-	\$ 23,342
PSCC	160	-	-	\$ 160	200	528	-	\$ 728	561	528	-	\$ 1,089
RSCC	-	-	-	\$ -	3,164	4,335	-	\$ 7,499	3,733	5,350	-	\$ 9,083
STCC	94	-	-	\$ 94	17,917	-	-	\$ 17,917	5,327	-	-	\$ 5,327
VSCC	486	262	-	\$ 748	4,554	1,413	-	\$ 5,967	3,864	1,390	-	\$ 5,254
WSCC	-	8,101	-	\$ 8,101	978	7,828	-	\$ 8,806	2,535	7,494	-	\$ 10,029
TBR	-	-	-	\$ -	1,269	-	-	\$ 1,269	10,243	-	-	\$ 10,243
TOTAL	12,923	12,419	-	\$ 25,342	81,515	38,571	1,000	\$ 121,086	94,530	48,399	5,484	\$ 148,413

Institution	FY 18				FY 17			
	Institutional	Foundation	External Sources	Total	Institutional	Foundation	External Sources	Total
ChSCC	576	306	-	\$ 882	1,708	188	-	\$ 1,896
CISCC	5,448	1,063	-	\$ 6,511	2,973	2,101	-	\$ 5,074
CoSCC	9,900	-	-	\$ 9,900	8,830	-	-	\$ 8,830
DSCC	3,209	-	-	\$ 3,209	4,781	-	-	\$ 4,781
JSCC	4,589	1,485	-	\$ 6,074	5,302	3,591	-	\$ 8,893
MSCC	19,527	15,202	-	\$ 34,729	14,197	3,998	1,000	\$ 19,195
NaSCC	4,393	2,417	-	\$ 6,810	935	7,676	-	\$ 8,611
NeSCC	3,010	25,624	3,095	\$ 31,729	5,300	23,815	-	\$ 29,115
PSCC	2,169	528	-	\$ 2,697	1,225	-	-	\$ 1,225
RSCC	1,079	1,080	-	\$ 2,159	2,306	2,850	-	\$ 5,156
STCC	40,595	2,183	-	\$ 42,778	4,026	1,143	-	\$ 5,169
VSCC	3,007	572	-	\$ 3,579	10,585	1,841	-	\$ 12,426
WSCC	1,835	7,095	-	\$ 8,930	1,083	2,000	-	\$ 3,083
TBR	12,316	-	-	\$ 12,316	6,292	-	-	\$ 6,292
TOTAL	111,653	57,555	3,095	\$ 172,303	69,543	49,203	1,000	\$ 119,746



Dyersburg State
Community College
www.dsc.edu

Department of Internal Audit

1510 Lake Road, Dyersburg, TN 38024
Telephone (731) 286-3237

12/17/2021

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

Dear Audit Committee:

Enclosed is the internal audit report of the expenses of the Office of the President for Chattanooga State Community College for the fiscal year July 1, 2020 to June 30, 2021, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of or for the benefit of the president regardless of the funding source.

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

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

Sincerely,

Sandra Pruett
Director of Internal Audit
Dyersburg State Community College

CC: Dr. Rebecca Ashford, President
Ms. Tammy Swenson, Executive Vice President for Business and Finance
Mike Batson, System-wide Chief Audit Executive
Ms. Kim Clingan, Director of Internal Audit



*Dyersburg State
Community College*
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1510 Lake Road, Dyersburg, TN 38024

Telephone (731) 286-3237

**Chattanooga State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2020 – June 30, 2021**

**Audit Conducted by
Dyersburg State Community College**

Office of Internal Audit

Chattanooga State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2020 – June 30, 2021

Table of Contents

Audit Report	Page 1
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Exhibit C – Schedule B – Business Meals and Hospitality Expenses	Page 5
Exhibit D – Schedule C – Other Expenses	Page 6

Chattanooga State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2020 – June 30, 2021
Executive Summary

President	Dr. Rebecca Ashford	Internal Auditor	Sandra Pruett, Dyersburg 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, 2020 to June 30, 2021; to determine compliance with state statutes and TBR and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of or for the benefit of the president regardless of the funding source.																																																																																														
Scope	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																																														
Analysis	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president's office during the fiscal year ended June 30, 2021:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: right;">Institutional</th> <th style="text-align: right;">Foundation</th> <th style="text-align: right;">External</th> <th style="text-align: right;">Total</th> </tr> </thead> <tbody> <tr> <td>President:</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> Salary and Benefits</td> <td style="text-align: right;">\$265,786</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$265,786</td> </tr> <tr> <td> Bonus Payments</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td> Discretionary Allowance</td> <td style="text-align: right;">\$4,000</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,000</td> </tr> <tr> <td> Housing Allowance</td> <td style="text-align: right;">\$10,800</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$10,800</td> </tr> <tr> <td> Vehicle Allowance</td> <td style="text-align: right;">\$8,400</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$8,400</td> </tr> <tr> <td> Other Allowances</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td> Salary, Benefits & Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$288,986</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$288,986</td> </tr> <tr> <td> Travel (Schedule A)</td> <td style="text-align: right;">\$270</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$270</td> </tr> <tr> <td> Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$80</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$80</td> </tr> <tr> <td> Other Expenses (Schedule C)</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$2,787</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$2,787</td> </tr> <tr> <td>President's Office:</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> Salary and Benefits</td> <td style="text-align: right;">\$72,050</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$72,050</td> </tr> <tr> <td> Travel</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td> Business Meals and Hospitality</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td> Other Expenses</td> <td style="text-align: right;">\$2,310</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$2,310</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$363,697</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$2,787</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$00</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$366,483</td> </tr> </tbody> </table> <p>Note: Total differences due to rounding.</p> <p>Additional Disclosures:</p> <p>Discretionary Allowance – The President was provided a discretionary spending allowance in the amount of \$4,000 for the fiscal year. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income.</p>						Institutional	Foundation	External	Total	President:					Salary and Benefits	\$265,786	\$00	\$00	\$265,786	Bonus Payments	\$00	\$00	\$00	\$00	Discretionary Allowance	\$4,000	\$00	\$00	\$4,000	Housing Allowance	\$10,800	\$00	\$00	\$10,800	Vehicle Allowance	\$8,400	\$00	\$00	\$8,400	Other Allowances	\$00	\$00	\$00	\$00	Salary, Benefits & Other Payments	\$288,986	\$00	\$00	\$288,986	Travel (Schedule A)	\$270	\$00	\$00	\$270	Business Meals and Hospitality (Schedule B)	\$80	\$00	\$00	\$80	Other Expenses (Schedule C)	\$00	\$2,787	\$00	\$2,787	President's Office:					Salary and Benefits	\$72,050	\$00	\$00	\$72,050	Travel	\$00	\$00	\$00	\$00	Business Meals and Hospitality	\$00	\$00	\$00	\$00	Other Expenses	\$2,310	\$00	\$00	\$2,310	Total Expenses	\$363,697	\$2,787	\$00	\$366,483
	Institutional	Foundation	External	Total																																																																																											
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	<p>Housing Allowance – The President was provided a housing allowance of \$900 per month.</p> <p>Vehicle Allowance – The President was provided a vehicle allowance of \$700 per month.</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>
Conclusion	<p>The objectives of the audit of the expenses of the Office of the President for Chattanooga State Community College for the fiscal year July 1, 2020 through June 30, 2021 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls.</p> <p>The supplemental schedules included with this report fairly represent the expenses of the president’s office.</p>
Restriction on Use of Report	<p><i>This report is intended solely for the internal use of the Tennessee Board of Regents and Chattanooga State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit and Chattanooga 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>

Chattanooga State Community College
Summary of the President's Expenses - Audited
For the Period July 1, 2020 to June 30, 2021

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 265,786	\$ -	\$ -	\$ -	\$ -	\$ 265,786
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		-	-	-	-	-	-
Salary, Benefits & Other Payments		<u>288,986</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>288,986</u>
Travel	A	270	-	-	-	-	270
Business Meals and Hospitality	B	80	-	-	-	-	80
Other Expenses	C	-	2,787	-	-	-	2,787
Total Expenses for the President		<u>289,336</u>	<u>2,787</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>292,123</u>
President's Office:							
Salary and Benefits (1 FTE)		72,050	-	-	-	-	72,050
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		2,206	-	104	-	-	2,310
		<u>74,256</u>	<u>-</u>	<u>104</u>	<u>-</u>	<u>-</u>	<u>74,361</u>
Total Expenses		<u>\$ 363,592</u>	<u>\$ 2,787</u>	<u>\$ 104</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 366,483</u>

Additional Disclosures:

Discretionary Allowance – The President was provided a discretionary spending allowance in the amount of \$4,000 for the fiscal year.

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

Vehicle Allowance – The President was provided a vehicle allowance of \$700 per month.

External Sources – This report includes the 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.

Chattanooga State Community College
 Schedule A - Travel Expenses for the President - Audited
 For the Period July 1, 2020 to June 30, 2021

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
10/20/20	10/20/20	9/14/20	Virtual	The Power of Hope: History of Leadership Triumphs	\$ -	\$ -	\$ -	\$ 20	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ 20	100001-73910
12/2/20	12/9/20	9/17/20	Virtual	SACSCOC 2020 Virtual Annual Meeting	-	-	-	250	250	-	-	-	-	250	100001-73910
Total Travel Expenses for the President					\$ -	\$ -	\$ -	\$ 270	\$ 270	\$ -	\$ -	\$ -	\$ -	\$ 270	

Chattanooga State Community College
 Schedule B - Business Meals & Hospitality Expenses for the President - Audited
 For the Period July 1, 2020 to June 30, 2021

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
10/9/20	10/23/20	CHSCC-Food Service	President's Cabinet and guest for retreat	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ 80	16	\$ 5.00	100001-74980
Total Business Meals and Hospitality Expenses for the President				\$ 80	\$ -	\$ -	\$ -	\$ -	\$ 80			

Chattanooga State Community College
Schedule C - Other Expenses for the President - Audited
For the Period July 1, 2020 to June 30, 2021

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/10/20	Rotary Club of Chattanooga	Quarterly dues	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ 250	1020-74980
7/31/20	Hospice of Chattanooga	Memorial gift - Andrew Cope	-	100	-	-	-	100	1020-74980
9/17/20	GNC Inc	Memorial flowers - Jerry Wagner	-	86	-	-	-	86	1020-74980
10/13/20	Locals Only Gifts and Goods	10 gift boxes for SACSCOC	-	617	-	-	-	617	1020-74980
10/16/20	Rotary Club of Chattanooga	Quarterly dues	-	120	-	-	-	120	1020-74980
10/23/20	Leasa Summey	Memorial donation and funeral flowers - Dr. Norton's mother	-	215	-	-	-	215	1020-74980
10/28/20	Leasa Summey	Thank-you flowers for Traci Williams for SACSCOC	-	86	-	-	-	86	1020-74980
1/19/21	Rotary Club of Chattanooga	Quarterly dues	-	150	-	-	-	150	1020-74980
2/1/21	Centra Foundation	Memorial donation for Keith Sanford's brother	-	100	-	-	-	100	1020-74980
2/16/21	The Amarillo College Fund	Donation to the Amarillo College Foundation Badger Fund	-	500	-	-	-	500	1020-74980
3/26/21	GNC, Inc	Flowers for Comm Coll Student of Year	-	93	-	-	-	93	1020-74980
5/7/21	Rotary Club of Chattanooga	Quarterly dues	-	250	-	-	-	250	1020-74980
5/18/21	Leasa Summey	Memorial gift honor of Mike Carter	-	100	-	-	-	100	1020-74980
6/23/21	Leasa Summey	Flowers for Donnie McNabb	-	120	-	-	-	120	1020-74980
Total Other Operating Expenses for the President			\$ -	\$ 2,787	\$ -	\$ -	\$ -	\$ 2,787	

Cleveland State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2020 to June 30, 2021

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 235,426	\$ -	\$ -	\$ -	\$ -	\$ 235,426
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		5,600	-	-	-	-	5,600
Other Allowances		-	-	-	-	-	-
Salary, Benefits & Other Payments		<u>255,826</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>255,826</u>
Travel	A	-	-	-	-	-	-
Business Meals and Hospitality	B	555	-	-	-	-	555
Other Expenses	C	18,011	500	64	-	-	18,575
Total Expenses for the President		<u>274,392</u>	<u>500</u>	<u>64</u>	<u>-</u>	<u>-</u>	<u>274,956</u>
President's Office:							
Salary and Benefits (1 FTE)		76,109	-	-	-	-	76,109
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		1,197	-	-	-	-	1,197
		<u>77,306</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>77,306</u>
Total Expenses		<u>\$ 351,698</u>	<u>\$ 500</u>	<u>\$ 64</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 352,262</u>

Additional Disclosures:

Vehicle - The President was provided the use of a vehicle through 10/31/20. The purchase cost of the vehicle in Fiscal Year 19 (2019 Chevrolet Impala 4-dr sedan) on 9/14/18 was \$28,380.04. Costs to maintain the vehicle are paid by the college and totaled \$ 63.85 (Organization Codes 100001, 331013) for the period. The employment agreement of the president was amended effective 11/1/20 to compensate him \$700 per month automobile allowance.

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

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

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

Cleveland State Community College
 Schedule A - Travel Expenses for the President - Unaudited
 For the Period July 1, 2020 to June 30, 2021

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
Total Travel Expenses for the President					\$	-	\$	-	\$	-	\$	-	\$	-	

Cleveland State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2020 to June 30, 2021

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
9/17/20	9/17/20	Publix <i>(1st Horizon P-Card bill pd 10/19/20)</i>	Farewell refreshments for Director of Inst.Research, a direct report to President	\$ 12					\$ 12	9	\$ 1.31	100001/74495
4/20/21	4/29/21	Tasteful Gatherings	Refreshments for Phi Theta Kappa Honors society-Awards Ceremony	\$ 45					\$ 45			100001/74495
4/20/21	6/8/21	WalMart <i>(WalMart charge card bill pd 6/28/21)</i>	Refreshments for Phi Theta Kappa Honors society-Awards Ceremony	\$ 4					\$ 4			100001/74495
			Event total	\$ 49	\$ -	\$ -	\$ -	\$ -	\$ 49	23	\$ 2.13	
5/13/21	5/11/21	WalMart <i>(WalMart charge card bill pd 6/28/21)</i>	Farewell refreshments for Director of Human Resources, a direct report to President	\$ 4					\$ 4			100001/74495
5/13/21	6/10/21	Tasteful Gatherings	Farewell refreshments for Director of Human Resources, a direct report to President	\$ 394					\$ 394			100001/74495
			Event total	\$ 398	\$ -	\$ -	\$ -	\$ -	\$ 398	48	\$ 8.29	
6/16/21	6/22/21	Wm. Seymour	Reimbursement for lunch with 2 Foundation representatives	\$ 45					\$ 45	3	\$ 15.06	100001/74495
6/24/21	6/23/21	Panera Bread <i>(1st Horizon P-Card pd 7/14/21)</i>	Senior staff summer retreat	\$ 51					\$ 51	5	\$ 10.29	100001/74495
Total Business Meals and Hospitality Expenses for the President				\$ 555	\$ -	\$ -	\$ -	\$ -	\$ 555			

Cleveland State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2020 to June 30, 2021

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code					
			Institutional	Foundation	Institutional	Foundation								
7/15/20	Southern Assoc of Colleges & Schools Commission on Colleges	membership	\$	8,036				\$ 8,036	100003/74485					
7/21/20	Community Colleges of Appalachia	membership	\$	750				\$ 750	100003/74485					
7/21/20	Shell	president's car fuel thru 7/15/20	\$	53				\$ 53	100001/75210					
7/23/20	Surf's Up Car Wash <i>(1st TN P-Card bill pd 8/18/20)</i>	president's car washed			\$	20		\$ 20	331013/75290					
7/28/20	Mayra Rafferty	car decorating contest winner		\$	100			\$ 100	N/A					
8/18/20	Dockins Graphics	printing 200 Strageic Plan booklets, "Vision 2025"	\$	247				\$ 247	100001/74110					
8/18/20	Shell	president's car fuel thru 8/15/20	\$	53				\$ 53	100001/75210					
8/23/20	Surf's Up Car Wash <i>(1st Horizon P-Card bill pd 9/17/20)</i>	president's car washed			\$	20		\$ 20	331013/75290					
9/8/20	State of TN	president's car tag renewal			\$	4		\$ 4	331013/75290					
9/17/20	American Assoc. of Community Colleges	membership	\$	5,040				\$ 5,040	100003/74485					
9/23/20	Surf's Up Car Wash <i>(1st TN P-Card bill pd 10/19/20)</i>	president's car washed			\$	20		\$ 20	331013/75290					
9/29/20	Shell	president's car fuel thru 9/15/20	\$	78				\$ 78	100001/75210					
10/22/20	Shell	president's car fuel thru 10/15/20	\$	48				\$ 48	100001/75210					
12/1/20	Cleveland Daily Banner	Newspaper subscription	\$	87				\$ 87	100001/74480					
1/7/21	Cleveland/Bradley Co Chamber of Commerce	membership	\$	1,750				\$ 1,750	100003/74485					
1/12/21	Polk Co Chamber of Commerce	membership	\$	75				\$ 75	100003/74485					
2/25/21	Athens Kiwanis Club	membership	\$	250				\$ 250	100003/74485					
3/4/21	Athens Area Chamber of Commerce	membership	\$	800				\$ 800	100003/74485					
4/5/21	Rotary Club Dairy Show	sponsorship		\$	100			\$ 100	N/A					
4/30/21	Follett Bookstore	giftcard for a raffle door prize		\$	200			\$ 200	N/A					
5/5/21	Trophies Unlimited	awards for retirees	\$	471				\$ 471	100001/74790					
5/11/21	Hobby Lobby <i>(1st Horizon P-Card bill pd 6/22/21)</i>	frame for gift for retiring HR Director, a direct report of the president	\$	22				\$ 22	100001/74590					
5/31/21	David Carroll	car decorating contest winner		\$	100			\$ 100	N/A					
6/10/21	McMinn Co. Economic Development Board	membership	\$	250				\$ 250	100003/74485					
Total Other Operating Expenses for the President			\$	18,011	\$	500	\$	64	\$	-	\$	-	\$	18,575

Columbia State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2020 to June 30, 2021

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 247,324	\$ -	\$ -	\$ -	\$ -	\$ 247,324
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		847	-	-	-	-	847
Salary, Benefits & Other Payments		<u>262,971</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>262,971</u>
Travel	A	1,273	-	-	-	-	1,273
Business Meals and Hospitality	B	163	-	-	-	-	163
Other Expenses	C	-	-	-	-	-	-
Total Expenses for the President		<u>264,408</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>264,408</u>
President's Office:							
Salary and Benefits (1 FTE)		56,335	-	-	-	-	56,335
Travel		22	-	-	-	-	22
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		39,393	1,984	-	-	-	41,377
		<u>95,750</u>	<u>1,984</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>97,734</u>
Total Expenses		<u>\$ 360,157</u>	<u>\$ 1,984</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 362,142</u>

Additional Disclosures:

Vehicle - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2015 was \$39,974.40. Costs to maintain the vehicle are paid by the college and totaled \$0 (Organization Code 419001) for the period.

Other Allowances - The President is provided a cell phone by the college. The vendor is paid directly by the college and cost totaled \$847.05 for fiscal year 2021.

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

**Columbia State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2020 to June 30, 2021**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
10/20/20	10/20/20	10/5/20	virtual	Williamson Co Chamber - Update Williamson	\$ -	\$ -	\$ -	\$ 35	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ 35	100001-73100
10/20/20	10/20/20	10/1/20	virtual	Webinar - Power of Hope	-	-	-	20	20	-	-	-	-	20	100001-73100
12/7/20	12/9/20	11/25/20	virtual	SACSCOC annual meeting	-	-	-	250	250	-	-	-	-	250	100001-73100
2/6/21	2/6/21	2/8/21	virtual	African American Society Virtual Black-Tie event	-	-	-	28	28	-	-	-	-	28	100001-73100
2/23/21	2/23/21	2/8/21	virtual	Governor's Address	-	-	-	21	21	-	-	-	-	21	100001-73100
3/22/21	3/24/21	1/21/21	virtual	ACE Conference	-	-	-	399	399	-	-	-	-	399	100001-73100
4/30/21	4/30/21	4/12/21	Columbia, TN	Maury Co Chamber meeting - Breakfast with Mayor	20	-	-	20	20	-	-	-	-	20	100001-73100
5/6/21	5/27/21	4/21/21	virtual (each Thursday in May)	AACC Digital Conference	500	-	-	500	500	-	-	-	-	500	100001-73100
					-	-	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-	-	-
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					-	-	-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-	-	-
Total Travel Expenses for the President					\$ 520	\$ -	\$ -	\$ 1,273	\$ 1,273	\$ -	\$ -	\$ -	\$ -	\$ 1,273	

Columbia State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2020 to June 30, 2021

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
5/30/21	5/10/21	Sam's Club	Emloyee awards	\$ 163	\$ -	\$ -	\$ -	\$ -	\$ 163	451	\$ 0.36	100001-74501
				-	-	-	-	-	-			
				-	-	-	-	-	-			
				-	-	-	-	-	-			
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				-	-	-	-	-	-			
Total Business Meals and Hospitality Expenses for the President				\$ 163	\$ -	\$ -	\$ -	\$ -	\$ 163			

Columbia State Community College
 Schedule C - Other Expenses for the President - Unaudited
 For the Period July 1, 2020 to June 30, 2021

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

Dyersburg State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2020 to June 30, 2021

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 236,283	\$ -	\$ -	\$ -	\$ -	\$ 236,283
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		-	-	-	-	-	-
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		-	-	-	-	-	-
Salary, Benefits & Other Payments		<u>240,283</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>240,283</u>
Travel	A	539	-	-	-	-	539
Business Meals and Hospitality	B	355	-	-	-	-	355
Other Expenses	C	7,795	-	63,737	-	-	71,532
Total Expenses for the President		<u>248,973</u>	<u>-</u>	<u>63,737</u>	<u>-</u>	<u>-</u>	<u>312,710</u>
President's Office:							
Salary and Benefits (xx FTE)		90,288	-	-	-	-	90,288
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		1,443	-	-	-	-	1,443
		<u>91,730</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>91,730</u>
Total Expenses		<u>\$ 340,703</u>	<u>\$ -</u>	<u>\$ 63,737</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 404,440</u>

Additional Disclosures:

In Jan. 2021, Garage/carport Restoration was completed at the President's residence. The cost was \$49,626.57 and completed by Still Evans Contractors, Inc.

Housing - The President is provided the use of a residence. Operating costs are not allocated to the President's account.

Vehicle - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2016 was \$25,947. Costs to maintain the vehicle are paid by the college.

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

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

**Dyersburg State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2020 to June 30, 2021**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
08/07/2020	08/07/2020	08/07/2020	Jimmy Naifeh Center	Meet with DSCC's Interim EMS Director	\$ 39	\$ -	\$ -	\$ -	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ 39	100100.73100
03/31/2021	03/31/2021	03/31/2021	AACC Digital Convention	AACC Digital Convention	-	-	-	500	500	-	-	-	-	500	100100.74490
					-	-	-	-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	-	-	-	
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					-	-	-	-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	-	-	-	
Total Travel Expenses for the President					<u>\$ 39</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 539</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 539</u>	

Dyersburg State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2020 to June 30, 2021

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/1/2020	American Association of Community Colleges	AACC Annual dues - 6 months (FY21)	\$ 2,065	\$ -	\$ -	\$ -	\$ -	\$ 2,065	100100.74480
02/04/2021		AACC Annual dues - 6 months (FY21)	\$ (2,065)					\$ (2,065)	100100.74480
7/9/2020	Southern Association of Colleges with Associate Degrees (SACAD)	Membership Dues (7/01/2020-6/30/2021)	150	-	-	-	-	150	100100.74480
09/30/2020	American Association of Community Colleges	AACC Annual Dues (01/21 - 12/21)	4,129	-	-	-	-	4,129	100100.74480
07/17/2020	Dr. Karen Bowyer	Reimburse Sparklight house phone (formerly CableOne)	43	-	-	-	-	43	100100.74210
08/14/2020	Dr. Karen Bowyer	Reimburse Sparklight house phone (formerly CableOne)	43	-	-	-	-	43	100100.74210
09/10/2020	Dr. Karen Bowyer	Reimburse Sparklight house phone (formerly CableOne)	43	-	-	-	-	43	100100.74210
07/15/2020	Verizon Wireless 07-15-20	Bowyer cell charges (prorated)	39	-	-	-	-	39	100100.74211
07/15/2020	Verizon Wireless 07-15-20	Bowyer ipad charges (prorated)	25	-	-	-	-	25	100100.74211
07/15/2020	Verizon Wireless 07-15-20	Bowyer laptop charges (prorated)	25	-	-	-	-	25	100100.74211
08/17/2020	Verizon Wireless 08-17-20	Bowyer cell/ipad/laptop charges	143					143	100100.74211
09/16/2020	Verizon Wireless 09-16-20	Bowyer cell/ipad/laptop charges	140					140	100100.74211
08/04/2020	Wal-Mart	Cleaning supplies and paper towels for President's home	-		60			60	304200.74502
07/15/2020	Fuelman	Fuel for President's car	-		22			22	304120-75210
07/27/2020	Fuelman	Fuel for President's car	-		18			18	304120-75210
08/24/2020	Fuelman	Fuel for President's car	-		18			18	304120-75210
09/09/2020	Fuelman	Fuel for President's car	-		10			10	304120-75210
07/09/2020	University of Texas at Austin	NISOD annual dues	-	-	1,125	-	-	1,125	200160-74480
07/13/2020	Southern Association of Colleges and Schools Commission on Colleges, Inc.	SACSCOC membership dues - FY21 - 07-01-2020 - 06/30/2021	-	-	7,826	-	-	7,826	200200-74480
07/17/2020	Obion County Chamber of Commerce	FY21 dues -Dr. Bowyer - Obion Co Chamber of ^	-	-	200	-	-	200	730160-74480

Dyersburg State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2020 to June 30, 2021

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
07/17/2020	Crockett County Chamber of Commerce	FY21 dues -Dr. Bowyer - Crockett Co Chamber of Commerce	-	-	175	-	-	175	730160-74480
07/17/2020	Milan Chamber of Commerce	FY21 dues -Dr. Bowyer - Milan Chamber of Commerce	-	-	184	-	-	184	730160-74480
10/13/2020	Dr. Karen Bowyer	Reimburse Sparklight house phone (formerly CableOne)	43	-	-	-	-	43	100100.74210
11/06/2020	Dr. Karen Bowyer	Reimburse Sparklight house phone (formerly CableOne)	43	-	-	-	-	43	100100.74210
10/15/2020	Verizon Wireless 10-19-20	Bowyer cell/ipad/laptop charges	140					140	100100.74211
11/17/2020	Verizon Wireless 11-19-20	Bowyer cell/ipad/laptop charges	140					140	100100.74211
12/16/2020	Verizon Wireless 12-19-20	Bowyer cell/ipad/laptop charges	140					140	100100.74211
12/21/2020	4Imprint	DSCC ceramic mugs (72) plus set-up charge and freight	272					272	100100.74470
12/11/2020	M Lee Smith Publishers	Renewal (annual) of The Tennessee Journal	407					407	100100.74480
12/11/20	Dollar Tree	Christmas bags & tissue paper for gifts to Foundation Board members & major donors	-					-	100100.74980
10/01/2020	Fuelman	Fuel for President's car	-		21			21	304120-75210
10/20/2020	Fuelman	Fuel for President's car	-		16			16	304120-75210
11/10/2020	Fuelman	Fuel for President's car	-		15			15	304120-75210
11/24/2020	Fuelman	Fuel for President's car	-		13			13	304120-75210

Dyersburg State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2020 to June 30, 2021

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
12/10/2020	Fuelman	Fuel for President's car			6			6	304120-75210
11/24/2020	Lowe's	Outdoor electrical cords and lights for President's Residence			129			129	304120-75502
11/10/2020	SACSCOC	SACSCOC Annual Meeting _ registration invoice October 29, 2020, meeting 12/04 -			350			350	200190-74490
11/18/2020	SACSCOC	Substantive Change Prospectus Fee for transmitting the prospectus for DSCC			500			500	200200-74480
01/15/2021	Dr. Karen Bowyer	Reimburse Sparklight house phone (formerly CableOne)	43	-	-	-	-	43	100100.74210
02/15/2021	Dr. Karen Bowyer	Reimburse Sparklight house phone (formerly CableOne)	43	-	-	-	-	43	100100.74210
02/15/2021	Dr. Karen Bowyer	Reimburse Sparklight house phone (formerly CableOne)	43	-	-	-	-	43	100100.74210
03/16/2021	Dr. Karen Bowyer	Reimburse Sparklight house phone (formerly CableOne)	43	-	-	-	-	43	100100.74210
01/19/2021	Verizon Wireless 12-19-20	Bowyer cell/ipad/laptop charges	140					140	100100.74211
02/23/2021	Verizon Wireless 01-19-21	Bowyer cell/ipad/laptop charges	141					141	100100.74211
03/19/2021	Verizon Wireless 02-19-21	Bowyer cell/ipad/laptop charges	211					211	100100.74211
01/15/2021	Tennessee College Association	Annual dues	75					75	100100.74480
02/09/2021	Higher Education Publications Inc	2021 Higher Education Directory	83					83	100100.74480
03/01/2021	Dropbox	Dropbox Renewal for 2021 - annual subscripton	218					218	100100.74480
01/15/2021	Dr. Karen Bowyer	Reimburse co-pay for visit to Family Practice Clinic, Dyersburg, TN	25					25	100120.74490
03/18/2021	Blossoms	Floral arrangement for Bill & Mary Adcock recognition - DSCC nursing simulation lab	58					58	100130.74980
01/11/2021	Fuelman	Fuel for President's car			16			16	304120-75210
02/11/2021	Fuelman	Fuel for President's car			13			13	304120-75210
02/15/2021	Fuelman	Fuel for President's car			21			21	304120-75210

Dyersburg State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2020 to June 30, 2021

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
03/23/2021	H D Jetting	Drain line cleaning for sanitary sewer line at President's residence			275			275	304160-74490
02/01/2021	Cape Electrical Supply	Repairs at the President's residence			25			25	304160-74508
01/21/2021	Lowe's	Refrigerator for the President's residence			520			520	304190-74503
01/26/2021	Still Evans Contractors Inc	Carport restoration at the President's residence			49,627			49,627	810100-74320
01/06/2021	Lauderdal Chamber/Economic & Community Development	Annual dues			83			83	730160-74480
01/15/2021	Dyersburg/Dyer County Chamber of Commerce	Annual dues			200			200	730160-74480
01/08/2021	Gibson County Chamber of Commerce	Annual dues			200			200	730170-74480
02/28/2021	Humboldt Chamber of Commerce	Annual dues			225			225	730170-74480
04/15/2021	Dr. Karen Bowyer	Reimburse Sparklight house phone (formerly CableOne)	43					43	100100.74210
05/17/2021	Dr. Karen Bowyer	Reimburse Sparklight house phone (formerly CableOne)	45					45	100100.74210
06/14/2021	Dr. Karen Bowyer	Reimburse Sparklight house phone (formerly CableOne)	45					45	100100.74210
04/19/2021	Verizon Wireless K. Bowyer 03.19.21	Bowyer cell/ipad/laptop charges	158					158	100100.74211
05/17/2021	Verizon Wireless K. Bowyer 04.19.21	Bowyer cell/ipad/laptop charges	158					158	100100.74211
06/16/2021	Verizon Wireless K. Bowyer 05.19.21	Bowyer cell/ipad/laptop charges	158					158	100100.74211
05/25/2021	Greater Gibson Co Chamber Of Commer	Registration for Gibson Co. Chamber golf tournament	100					100	10130.7498
04/06/2021	Fuelman	Fuel for President's car			24			24	304120-75210
04/22/2021	Fuelman	Fuel for President's car			20			20	304120-75210
05/13/2021	Fuelman	Fuel for President's car			23			23	304120-75210
06/15/2021	Fuelman	Fuel for President's car			20			20	304120-75210
06/28/2021	Fuelman	Fuel for President's car			28			28	304120-75210
06/10/2021	Dyersburg/Dyer County Chamber of Commerce	2021 Board of Directors' lunch fee			117			117	730160-74480
04/28/2021	ServPro of Dyersburg	Shampoo carpets at President's Residence			393			393	304200-74490
06/25/2021	CDW-G	Printer for the President's Office			943			943	501100-74502

Dyersburg State Community College
 Schedule C - Other Expenses for the President - Unaudited
 For the Period July 1, 2020 to June 30, 2021

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
05/20/2021	HD Jetting	Drain line cleaning for sanitary sewer line at President's residence (Mon. 05/17/2021)			275			275	304160-74490

Total Other Operating Expenses for the President	\$	7,795	\$	-	\$	63,737	\$	-	\$	-	\$	71,532		\$ 71,532
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Jackson State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2020 to June 30, 2021

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 221,725	\$ -	\$ -	\$ -	\$ -	\$ 221,725
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		1,200	-	-	-	-	1,200
Salary, Benefits & Other Payments		<u>246,125</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>246,125</u>
Travel	A	-	-	-	-	-	-
Business Meals and Hospitality	B	-	210	-	-	-	210
Other Expenses	C	6,235	468	-	-	-	6,703
Total Expenses for the President		<u>252,360</u>	<u>678</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>253,038</u>
President's Office:							
Salary and Benefits (1 FTE)		89,729	-	-	-	-	89,729
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		3,683	-	-	-	-	3,683
		<u>93,412</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>93,412</u>
Total Expenses		<u>\$ 345,772</u>	<u>\$ 678</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 346,450</u>

Additional Disclosures:

Housing - The President is provided a monthly housing allowance in the amount of \$900.00 per month.

Vehicle - The President is provided a monthly vehicle allowance in the amount of \$700.00 per month.

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

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

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

Jackson State Community College
For the Period July 1, 2020 to June 30, 2021

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
					-	-	-	-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	-	-	-	
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					-	-	-	-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	-	-	-	
Total Travel Expenses for the President					<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Jackson State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2020 to June 30, 2021

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
10/5/20	10/5/20	Transfer	Memorial for Carmen Cohen	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ 50			1001-263034
10/1/20	11/30/20	Southwest Tennessee Development District	Hole Sponsor - Golf Tournament		\$ 50				\$ 50			1001-263034
1/7/21	1/7/21	Heather Freeman	Reimbursement for Flower Arrangement for Employee Funeral Service		\$ 110				\$ 110			1001-263034
				-	-	-	-	-	-			
Total Business Meals and Hospitality Expenses for the President				\$ -	\$ 210	\$ -	\$ -	\$ -	\$ 210			

Jackson State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2020 to June 30, 2021

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/13/20	Dr, George Pimentel	Moving Expense	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000	100010-73700
7/13/20	Refund Received	Subscription Cancellation	\$ (217)	-	-	-	-	\$ (217)	100010-74480
9/23/20	SACSCOC	Virtual Annual Meeting 2020	300	-	-	-	-	300	100010-74830
9/23/20	NACCE	Virtual Leadership Summit	549	-	-	-	-	549	100010-74830
2/12/21	Shaw Broadcasting Co. LLC	Advertising	500	-	-	-	-	500	100010-74470
2/12/21	Chattanooga State Community College	Stipend for Regional Phi Theta Kappa Coordinator	128	-	-	-	-	128	100010-74490
2/22/21	JSCC	Clear Balance on Account for VA Student To Release Hold - Institutional Error	-	468	-	-	-	468	1001-263034
2/28/21	eLocalLink Inc.	Advertising	2,500	-	-	-	-	2,500	100010-74470
5/6/21	SACSCOC	Registration - Summer Institute/Virtual Institute on Quality Enhancement and	475	-	-	-	-	475	100010-74830
			-	-	-	-	-	-	
Total Other Operating Expenses for the President			\$ 6,235	\$ 468	\$ -	\$ -	\$ -	\$ 6,703	

Motlow State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2020 to June 30, 2021

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 238,691	\$ -	\$ -	\$ -	\$ -	\$ 238,691
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		2,160	-	-	-	-	2,160
Salary, Benefits & Other Payments		<u>264,051</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>264,051</u>
Travel	A	1,325	-	250	-	-	1,575
Business Meals and Hospitality	B	4,560	441	-	-	-	5,001
Other Expenses	C	6,290	-	4,395	-	-	10,685
Total Expenses for the President		<u>276,226</u>	<u>441</u>	<u>4,645</u>	<u>-</u>	<u>-</u>	<u>281,311</u>
President's Office:							
Salary and Benefits (1.10 FTE)		92,009	-	-	-	-	92,009
Travel		1,734	-	-	-	-	1,734
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		2,457	6,454	-	-	-	8,911
		<u>96,201</u>	<u>6,454</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>102,654</u>
Total Expenses		<u>\$ 372,426</u>	<u>\$ 6,894</u>	<u>\$ 4,645</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 383,966</u>

Additional Disclosures:

Other Allowances - The President is provided other spending allowances of \$1,560 for wireless community device allowance and \$600 for internet connectivity allowance.

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

Motlow State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2020 to June 30, 2021

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code	
									Institutional	Foundation	Institutional	Foundation				
N/A	N/A	11/12/20	Virtual Conference Attendance	SACSCOC Annual Conference	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ 250	12045/74835
N/A	N/A	1/8/21	Virtual Conference Attendance	ATD Annual Conference				300	300						300	11000/74835
4/11/21	4/14/21		Nashville, TN	AACC Conference				500	500						500	11000/74835
N/A	N/A	4/29/21	Virtual Conference Attendance	SACSCOC Conference - Quality Enhancement and Accreditation				475	475						475	11000/74835
N/A	N/A	6/17/21	Virtual Conference Attendance	D2L Fusion Conference	-	-	-	50	50	-	-	-	-	-	50	11000/74835
Total Travel Expenses for the President					\$ -	\$ -	\$ -	\$ 1,575	\$ 1,325	\$ -	\$ 250	\$ -	\$ -	\$ 1,575		

Motlow State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2020 to June 30, 2021

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
N/A	9/30/20	The Flower Shoppe	Flowers for Student's Funeral Service	\$ -	\$ 155	\$ -	\$ -	\$ -	\$ 155	N/A	N/A	11000/74590
10/8/20		Whitney Fletcher	Smyrna Community Leaders Immersive Technology Meeting	38								11000/74590
10/8/20	10/8/20	Jim 'N Nick's Community BBQ	Smyrna Community Leaders Immersive Technology Meeting	96								11000/74590
			Subtotal - Smyrna Community Leaders Immersive Technology Meeting						134	12	11.21	
11/3/20	11/3/20	Jim 'N Nick's Community BBQ	Immersive Technology Visit with HCA	137					137	10	13.70	11000/74590
11/4/20	11/4/20	Publix	Immersive Technology Visit with LaVergne H/S and M/S	106					106	11	9.67	11000/74590
11/5/20	11/5/20	Olive Garden	Immersive Technology Visit with Smyrna Community Members	176					176	8	22.00	11000/74590
11/16/20	11/16/20	Fuel So Good	ECD Meeting	60								11000/74590
11/16/20	11/16/20	Jack Daniels Tours	ECD Meeting	240								11000/74590
11/16/20	11/16/20	Miss Mary Bobo's	ECD Meeting	266								11000/74590
			Subtotal - ECD Meeting						566	9	62.84	
11/19/20	11/19/20	Jim 'N Nick's Community BBQ	Luncheon Meeting with Dr. Hollins to Discuss Immersive Technology	39					39	2	19.57	11000/74590
11/24/202	11/24/20	Panera Bread	Immersive Technology Visit with Dr. Hollins	37					37	3	12.27	11000/74590
12/1/20	11/28/20	Walmart	Motlow Trained XR Open House	23								11000/74590
12/1/20	12/1/20	Fuel So Good	Motlow Trained XR Open House	151								11000/74590
12/1/20	11/28/20	ALDI	Motlow Trained XR Open House	26								11000/74590
12/1/20	12/1/20	Sundrop Shoppe	Motlow Trained XR Open House	210								11000/74590

Motlow State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2020 to June 30, 2021

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
Subtotal - Motlow Trained XR Open House									410	15	27.34	
12/3/20	12/3/20	Just Love	XR Academy Visit with K-12 Community Partners	8								11000/74590
12/3/20	12/3/20	Subway	XR Academy Visit with K-12 Community Partners	66								11000/74590
12/3/20	12/3/20	Birdies	XR Academy Visit with K-12 Community Partners	<u>48</u>								11000/74590
Subtotal - XR Academy Visit with K-12 Community									123	6	20.47	
12/10/20	12/10/20	Birdies	XR Academy Visit with K-12 Community Partners	130						8	0.00	11000/74590
12/16/20	12/16/2020	Target	XR Academy Visit with K-12 Community Partners	3								11000/74590
12/16/20	12/16/2020	Jim 'N Nick's Community BBQ	XR Academy Visit with K-12 Community Partners	<u>197</u>								11000/74590
Subtotal - XR Academy Visit with K-12 Community									331	12	27.57	
12/21/20	Various	Amazon	Hospitality Items	66						Unknown	Unknown	11000/74590
Various	4/30/21	Staples	Hospitality Items - Greeting Cards	15						Unknown	Unknown	11000/74510
Various	4/30/21	Staples	Hospitality Items - Note Cards	12						Unknown	Unknown	11000/74510
Various	6/29/21	Amazon	Hospitality Items - Conference Room	30						Unknown	Unknown	11000/74510
Various	6/26/21	Amazon	Hospitality Items - Coffee Maker	685						Unknown	Unknown	11000/74530
Various	6/9/21	Amazon	Hospitality Items - Conference Room	11						Unknown	Unknown	11000/74590
Various	6/23/21	Amazon	Hospitality Items - Conference Room	21						Unknown	Unknown	11000/74590
Various	6/23/21	Amazon	Hospitality Items - Conference Room	28						Unknown	Unknown	11000/74590
Various	6/24/21	Kroger	Hospitality Items	<u>6</u>						Unknown	Unknown	11000/74590
Subtptal - Hospitality Items									874			
2/12/21	2/24/21	Alissa Roebuck	Strategic Planning Luncheon	87					87	6		11000/74490
2/10/21	2/10/21	Amazon	Appreciation - Gift Cards	76					76	Unknown	Unknown	11000/74510

Motlow State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2020 to June 30, 2021

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
Various	3/10/21	Amazon	Hospitality Items	12					12	Unknown	Unknown	11000/74510
N/A	3/17/21	The Flower Shoppe	Flowers for President Emeritus Glass			137			137	1	137.00	110001/10000
3/9/21	3/9/21	Birdie's	Breakfast Meeting to Discuss Digital Academy and Blockchain Technology	73					73	5	14.64	11000/74590
4/16/21	4/16/21	Panera	Refreshments - T-Mobile Meeting	41					41	4	10.35	11000/74590
5/18/21	5/18/21	Panera	Breakfast and coffee for 2 meetings: T-Mobile & Russell	55					55	4	13.85	11000/74590
5/25/21	5/26/21	Barrel House BBQ	Appreciation Dinner - Facilities, IT, and Business	840					840	16	52.49	11000/74590
Various	6/1/21	Motlow BookStore	Alumni of the year Gift	27					27	1	27.00	11000/74590
Various			Smyrna Golf Tournament - Shirts	72					72	3	24.00	11000/74590
Various	6/30/21	Motlow State College	Refreshments- Bi-Annual Trustee Meeting			149			149	10	14.85	1000074590
6/22/21	6/22/21	Miss Mary Bobo's	Meeting with Learning Economy	212								11000/74590
6/21/21	6/21/21	Outlander's Southern Chicken	Meeting with Learning Economy	131								11000/74590
			Subtotal - Meeting with Learning Economy						343	7	49.00	
Total Business Meals and Hospitality Expenses for the President				\$ 4,560	\$ 441	\$ -	\$ -	\$ -	\$ 5,001			

Motlow State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2020 to June 30, 2021

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/29/20	The Biz Foundry	Office Rental	\$ -	\$ -	\$ 279	\$ -	\$ -	\$ 279	40005/74631
9/2/20	The Biz Foundry	Office Rental			279			279	40005/74631
1/13/21	The Biz Foundry	Office Rental			279			279	40005/74631
3/3/21	The Biz Foundry	Office Rental			279			279	40005/74631
6/3/21	The Biz Foundry	Office Rental			279			279	40005/74631
8/19/20	Holley's Printing	President's Letterhead and Envelopes	212	-	-	-	-	212	11000/74120
10/28/20	Business & Legal Resources	Tennessee Journal Subscription	409					409	11000/74480
11/6/20	Meagan McManus	President's Office Decor	110					110	11000/74590
11/10/20	Chronicle of Higher Education	Subscription	209					209	11000/74480
12/22/20	Conway Data	Workforce Information Page	3,000					3000	11002/74470
12/22/20	Conway Data	Workforce Information Page	-		3,000			3000	40005/74470
6/16/21	Dickson Paint & Flooring	Material and labor for painting, including wrapping and painting wood - President's Office Complex	2,350					2350	11000/74490
			-	-	-	-	-	-	
Total Other Operating Expenses for the President			\$ 6,290	\$ -	\$ 4,395	\$ -	\$ -	\$ 10,685	

**Nashville State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2020 to June 30, 2021**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 279,006	\$ -	\$ -	\$ -	\$ -	\$ 279,006
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		-	-	-	-	-	-
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		4,000	-	-	-	-	4,000
Salary, Benefits & Other Payments		<u>302,206</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>302,206</u>
Travel	A	1,506	-	-	-	-	1,506
Business Meals and Hospitality	B	327	-	-	-	-	327
Other Expenses	C	743	-	-	-	-	743
Total Expenses for the President		<u>304,781</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>304,781</u>
President's Office:							
Salary and Benefits (1 FTE)		74,373	-	-	-	-	74,373
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		4,715	-	-	-	-	4,715
		<u>79,088</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>79,088</u>
Total Expenses		<u>\$ 383,869</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 383,869</u>

Additional Disclosures:

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

Vehicle - The President is provided an Auto Allowance paid by the college of \$2,100.00 quarterly and totaled \$8,400 (Organization Code 11000) for the period.

Other Allowances - The President is provided other spending allowances paid by the college of \$1,000.00 quarterly for Discretionary Allowance and totaled \$4,000.00 (Organization Code 11000) for the period.

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

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

Nashville State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2020 to June 30, 2021

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
12/2/20	12/9/20	9/23/20	Virtual Meeting	Registration for SACSCOC 2020 Annual Meeting	\$ -	\$ -	\$ -	\$ 250	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ 250	73100
2/16/21	2/19/21	1/6/21	Virtual Meeting	Registration for ATD 17th Annual 2021 Conference	-	-	-	300	300	-	-	-	-	300	73100
2/20/21	2/20/21	2/16/21	Nashville, TN	Admission to African American Music Museum for E. Hadley	-	-	-	19	19	-	-	-	-	19	73100
6/4/21	6/24/21	6/4/21	Virtual Meetings (throughout the year)	Registration for US Race & Equity Center for Equity & Anti-Racism Workshops through	-	-	-	500	500	-	-	-	-	500	73100
10/11/21	10/13/21	6/30/21	San Diego, CA	Travel from Nashville to San Deigo to attend HERDI Conference	276	-	-	-	276	-	-	-	-	276	73200
10/13/21	10/13/21	6/30/21	San Diego, CA	Travel from San Diego to Nashville - return from HERDI Conference	161	-	-	-	161	-	-	-	-	161	73200
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Travel Expenses for the President					\$ 437	\$ -	\$ -	\$ 1,069	\$ 1,506	\$ -	\$ -	\$ -	\$ -	\$ 1,506	

Nashville State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2020 to June 30, 2021

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
4/20/21	4/19/21	Panera Bread	Lunch for Vision 2030 Discussion	69	-	-	-	-	69	4	\$ 17.21	74981
4/22/21	4/20/21	Publix	Snacks for Patient Care Tech Kickoff Event	\$ 258	\$ -	\$ -	\$ -	\$ -	\$ 258	60	\$ 4.30	74981
				-	-	-	-	-	-			
				-	-	-	-	-	-			
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				-	-	-	-	-	-			
				-	-	-	-	-	-			
				-	-	-	-	-	-			
				-	-	-	-	-	-			
				-	-	-	-	-	-			
Total Business Meals and Hospitality Expenses for the President				\$ 327	\$ -	\$ -	\$ -	\$ -	\$ 327			

**Northeast State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2020 to June 30, 2021**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 245,111	\$ -	\$ -	\$ -	\$ -	\$ 245,111
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		-	-	-	-	-	-
Housing Allowance		-	-	-	-	-	-
Vehicle Allowance		10,800	-	-	-	-	10,800
Other Allowances		8,400	-	-	-	-	8,400
Salary, Benefits & Other Payments		<u>264,311</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>264,311</u>
Travel	A	-	-	-	-	-	-
Business Meals and Hospitality	B	6,143	3,405	-	-	-	9,547
Other Expenses	C	-	-	-	-	-	-
Total Expenses for the President		<u>270,453</u>	<u>3,405</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>273,858</u>
President's Office:							
Salary and Benefits (1 FTE)		126,669	-	-	-	-	126,669
Travel		10,225	-	-	-	-	10,225
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		45,685	-	-	-	-	45,685
		<u>182,579</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>182,579</u>
Total Expenses		<u>\$ 453,033</u>	<u>\$ 3,405</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 456,437</u>

Additional Disclosures:

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

Northeast State Community College
 Schedule A - Travel Expenses for the President - Unaudited
 For the Period July 1, 2020 to June 30, 2021

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code	
									Institutional	Foundation	Institutional	Foundation				
														-		
														-		
														-		
														-		
														-		
														-		
Total Travel Expenses for the President					<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>

Northeast State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2020 to June 30, 2021

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
9/16/20	9/24/20	Megan Almaroad / Cracker Barrel	Lunch meeting w/ President Emeritus	30					30	3	\$ 9.89	11000-74983
7/23/20	7/29/20	Megan Almaroad / Jersey Mikes	Governor Response Team Meeting	107					107	12	\$ 8.95	11000-74983
various	9/15/20	Creamy Cup IGP Group LLC	Faculty/Staff Summer Ice Cream Sundae Bar		2,499				2,499	427	\$ 5.85	F 11001-74983
8/13/20	8/27/20	Stephanie Barham / Peggy Ann Bakery	Faculty/Staff Fall Kick Off		70				70	37	\$ 1.89	F 11001-74983
11/18/20	12/22/20	Chick Fil A	Top Enrollment Partners - Sullivan South High School	640					640	80	\$ 8.00	11000-74983
12/11/20	12/22/20	Chick Fil A	Top Enrollment Partners - Volunteer High School	880					880	110	\$ 8.00	11000-74983
12/2/20	12/22/20	Chick Fil A	Top Enrollment Partners - Science Hill High School	1,968					1,968	246	\$ 8.00	11000-74983
11/20/20	12/22/20	Chick Fil A	Top Enrollment Partners - Daniel Boone High School	920					920	115	\$ 8.00	11000-74983
12/16/20	12/22/20	Cracker Barrel	3rd Shift Custodians Holiday Meal	187					187	17	\$ 10.99	11000-74983
3/24/21	3/30/21	Stephanie Barham / Papa Johns Pizza	Student and Staff Cap and Gown Pickup	62					62	40	\$ 1.55	11000-74983
4/26/21	5/4/21	Chick Fil A	Elizabethton Strategy Meeting	99					99	10	\$ 9.93	11000-74983
various	12/15/20	Chick Fil A	New Student Orientation - Elizabethton		246				246	32	\$ 7.68	F 11001-74983
12/10/20	12/22/20	Chick Fil A	New Student Orientation - Blountville		102				102	15	\$ 6.83	F 11001-74983
various	1/19/21	Chick Fil A	New Student Orientation - Blountville & Kingsport		219				219	31	\$ 7.05	F 11001-74983
5/11/21	5/13/21	McAlisters	Graduation	839					839	100	\$ 8.39	11000-74983
4/26/21	5/13/21	Hokie Smoke Grill	Off Campus Strategy Meeting	165					165	20	\$ 8.25	11000-74983
5/10/21	5/25/21	Bethany Bullock / Guiseppe's	Collaboration meeting with ED of Nat Inst of Metalworking Skills		269				269	12	\$ 22.45	F 11027-74983
4/27/21	7/7/21	Domino's Pizza	Strategy Meeinging for Off-Campus Site	245					245	100	\$ 2.45	11000-74983
									-			
									-			
Total Business Meals and Hospitality Expenses for the President				\$ 6,143	\$ 3,405	\$ -	\$ -	\$ -	\$ 9,547			

Northeast State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2020 to June 30, 2021

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

**Pellissippi State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2020 to June 30, 2021**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 275,008	\$ -	\$ -	\$ -	\$ 500	\$ 275,508
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		1,200	-	-	-	-	1,200
Salary, Benefits & Other Payments		<u>291,008</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>	<u>291,508</u>
Travel	A	1,097	-	-	-	-	1,097
Business Meals and Hospitality	B	160	-	-	-	-	160
Other Expenses	C	23,417	-	-	907	-	24,324
Total Expenses for the President		<u>315,682</u>	<u>-</u>	<u>-</u>	<u>907</u>	<u>500</u>	<u>317,089</u>
President's Office:							
Salary and Benefits (2 FTE)		142,295	-	-	-	-	142,295
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		10,612	-	-	-	-	10,612
		<u>152,908</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>152,908</u>
Total Expenses		<u>\$ 468,589</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 907</u>	<u>\$ 500</u>	<u>\$ 469,996</u>

Additional Disclosures:

Vehicle - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2017 was \$27,649.20. Costs to maintain vehicle are paid by the college and totaled \$22.64 (Organization Code 100010) for the period.

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

President's Office-Other Expenses - Includes \$6,000.00 renewal and replacement charges for automobile.

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

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

Pellissippi State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2020 to June 30, 2021

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
10/11/20	10/13/20	9/14/20	Nashville, TN	NACCE Leadership Summit	\$ -	\$ -	\$ -	\$ 399	\$ 399	\$ -	\$ -	\$ -	\$ -	\$ 399	100010/73110
10/13/20	10/13/20	9/14/20	Virtual Participation	NACCE 2020 Virtual	-	-	-	399	399	-	-	-	-	399	100010/73110
1/21/21	1/22/21	1/8/21	Virtual Conference Participation	Virtual Academies of Nashville Study Visit	-	-	-	299	299	-	-	-	-	299	100010/74497
Total Travel Expenses for the President					\$ -	\$ -	\$ -	\$ 1,097	\$ 1,097	\$ -	\$ -	\$ -	\$ -	\$ 1,097	

Pellissippi State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2020 to June 30, 2021

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
4/20/21	4/22/21	Full Service BBQ	Lunch following Blount Co Proclamation	\$ 90	\$ -	\$ -	\$ -	\$ -	\$ 90	7	\$ 12.91	100010/74984
4/29/21	5/6/21	Tupelo Honey Café	Lunch meeting with Knoxville Chamber	\$ 70					70	3	\$ 23.35	100010/74984
Total Business Meals and Hospitality Expenses for the President				\$ 160	\$ -	\$ -	\$ -	\$ -	\$ 160			

Pellissippi State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2020 to June 30, 2021

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
8/25/20	EAB	Annual Membership	\$ 23,417	\$ -	\$ -	\$ -	\$ -	\$ 23,417	100050/74480
10/20/20	Rotary Club of Knoxville	Annual Membership Dues	-	-	-	907	-	907	502010/74480
Total Other Operating Expenses for the President			\$ 23,417	\$ -	\$ -	\$ 907	\$ -	\$ 24,324	

Roane State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2020 to June 30, 2021

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		227,132	\$ -	\$ -	\$ -	\$ -	\$ 227,132
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		-	-	4,000	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		-	-	-	-	-	-
Salary, Benefits & Other Payments		<u>246,332</u>	<u>-</u>	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>250,332</u>
Travel	A	1,200	-	-	-	-	1,200
Business Meals and Hospitality	B	-	-	-	-	-	-
Other Expenses	C	-	-	-	-	-	-
Total Expenses for the President		<u>247,532</u>	<u>-</u>	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>251,532</u>
President's Office:							
Salary and Benefits		66,599	-	-	-	-	66,599
Travel		171	-	-	-	-	171
Business Meals and Hospitality		393	-	-	-	-	393
Other Expenses		1,733	-	-	-	-	1,733
		<u>68,896</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>68,896</u>
Total Expenses		<u>\$ 316,428</u>	<u>\$ -</u>	<u>\$ 4,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 320,428</u>

Additional Disclosures:

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

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

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

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

Roane State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2020 to June 30, 2021

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
10/10/20	10/13/20	10/28/20	Nashville, TN	NACCEE Conference	\$ -	\$ 712	\$ 214	\$ -	\$ 925	\$ -	\$ -	\$ -	\$ -	\$ 925	111001-73100
8/5/21	8/5/21	5/18/21	Renaissance Nashville Hotel Nashville, TN	GOVCON 2021	-	-	-	275	-	-	-	-	-	\$ 275	111001-73100
Total Travel Expenses for the President					\$ -	\$ 712	\$ 214	\$ 275	\$ 925	\$ -	\$ -	\$ -	\$ -	\$ 1,200	

Roane State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2020 to June 30, 2021

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
				-	-	-	-	-	-			
Total Business Meals and Hospitality Expenses for the President				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			

Roane State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2020 to June 30, 2021

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



THE COLLEGE SYSTEM
of TENNESSEE

REVIEW OF PRESIDENT’S EXPENSES FY 2021 – SOUTHWEST TENNESSEE COMMUNITY COLLEGE

System-wide Internal Audit
November 16, 2021

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



THE COLLEGE SYSTEM
of TENNESSEE

November 16, 2021

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

Dear Audit Committee:

Enclosed is the internal audit report of the expenses of the Office of the President for Southwest Tennessee Community College for the fiscal year July 1, 2020 to June 30, 2021, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of or for the benefit of the president regardless of the funding source.

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

We appreciate the courtesy and cooperation of Southwest Tennessee Community College personnel during the review.

Sincerely,

A handwritten signature in cursive script that reads 'Jennifer Garoutte'.

Jennifer M. Garoutte
Investigative Audit Manager
Tennessee Board of Regents

CC: Tracy D. Hall, President
Jeanette Smith, Chief Financial Officer
Mike Batson, Chief Audit Executive
Charlotte Johnson, Director of Internal Audit

Southwest Tennessee Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2020 – June 30, 2021

President	Dr. Tracy D. Hall	Internal Auditor	Jennifer M. Garoutte, Investigative Audit Manager Tennessee Board of Regents																																																																																											
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, 2020 to June 30, 2021; to determine compliance with state statutes and TBR and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of or for the benefit of the president regardless of the funding source.																																																																																													
Scope	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																																													
Analysis	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president's office during the fiscal year ended June 30, 2021:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="text-align: right; width: 12.5%;">Institutional</th> <th style="text-align: right; width: 12.5%;">Foundation</th> <th style="text-align: right; width: 12.5%;">External</th> <th style="text-align: right; width: 12.5%;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5">President:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$258,607</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$258,607</td> </tr> <tr> <td>Bonus Payments</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$4,008</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,008</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$10,800</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$10,800</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">\$8,400</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$8,400</td> </tr> <tr> <td>Other Allowances</td> <td style="text-align: right;">\$1,728</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$1,728</td> </tr> <tr> <td>Salary, Benefits & Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$283,543</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$283,543</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$94</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$94</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$38,348</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$38,348</td> </tr> <tr> <td colspan="5">President's Office:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$75,601</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$75,601</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Business Meals and Hospitality</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$397,587</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$00</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$00</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$397,587</td> </tr> </tbody> </table> <p>Additional Disclosures: Discretionary Allowance – The President was provided a discretionary spending allowance in the amount of \$4,008 for this fiscal year. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income. Housing Allowance – The President was provided a housing allowance of \$900 per month. Other Allowances – The President was provided other allowances for cellular devices in the amount of \$1,728, which were paid as taxable income. Vehicle Allowance – The President was provided a vehicle allowance of \$700 per month.</p>					Institutional	Foundation	External	Total	President:					Salary and Benefits	\$258,607	\$00	\$00	\$258,607	Bonus Payments	\$00	\$00	\$00	\$00	Discretionary Allowance	\$4,008	\$00	\$00	\$4,008	Housing Allowance	\$10,800	\$00	\$00	\$10,800	Vehicle Allowance	\$8,400	\$00	\$00	\$8,400	Other Allowances	\$1,728	\$00	\$00	\$1,728	Salary, Benefits & Other Payments	\$283,543	\$00	\$00	\$283,543	Travel (Schedule A)	\$00	\$00	\$00	\$00	Business Meals and Hospitality (Schedule B)	\$94	\$00	\$00	\$94	Other Expenses (Schedule C)	\$38,348	\$00	\$00	\$38,348	President's Office:					Salary and Benefits	\$75,601	\$00	\$00	\$75,601	Travel	\$00	\$00	\$00	\$00	Business Meals and Hospitality	\$00	\$00	\$00	\$00	Other Expenses	\$00	\$00	\$00	\$00	Total Expenses	\$397,587	\$00	\$00	\$397,587
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Conclusion	<p>The objectives of the audit of the expenses of the Office of the President for Southwest Tennessee Community College for the fiscal year July 1, 2020 through June 30, 2021 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls.</p> <p>The supplemental schedules included with this report fairly represent the expenses of the president’s office.</p>
Restriction on Use of Report	<p><i>This report is intended solely for the internal use of the Tennessee Board of Regents and Southwest Tennessee Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit and Southwest Tennessee Community College, Office of Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public record.</i></p>

**Southwest Tennessee Community College
Summary of the President's Expenses - Audited
For the Period July 1, 2020 to June 30, 2021**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 258,607	\$ -	\$ -	\$ -	\$ -	\$ 258,607
Bonus Payments			-	-	-	-	-
Discretionary Allowance		4,008	-	-	-	-	4,008
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		1,728	-	-	-	-	1,728
Salary, Benefits & Other Payments		<u>283,543</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>283,543</u>
Travel	A	-	-	-	-	-	-
Business Meals and Hospitality	B	-	-	-	-	-	-
Other Expenses	C	21,253	-	17,095	-	-	38,348
Total Expenses for the President		<u>304,796</u>	<u>-</u>	<u>17,095</u>	<u>-</u>	<u>-</u>	<u>321,891</u>
President's Office:							
Salary and Benefits (1 FTE)		75,601	-	-	-	-	75,601
Travel			-	-	-	-	-
Business Meals and Hospitality			-	-	-	-	-
Other Expenses			-	-	-	-	-
		<u>75,601</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,601</u>
Total Expenses		<u>\$ 380,397</u>	<u>\$ -</u>	<u>\$ 17,095</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 397,492</u>

Additional Disclosures:

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

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

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

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

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

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

Southwest Tennessee Community College
Schedule A - Travel Expenses for the President - Audited
For the Period July 1, 2020 to June 30, 2021

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code	
									Institutional	Foundation	Institutional	Foundation				
										-				-		
										-				-		
									\$	-	\$	-	\$	-	\$	-
										-				-		
										-				-		
Total Travel Expenses for the President					\$	-	\$	-	\$	-	\$	-	\$	-		

Southwest Tennessee Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Audited
For the Period July 1, 2020 to June 30, 2021

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
03/08/21	03/10/21	Deloworx Holdings LLC	Tennessee Board of Regents Meeting	\$ 94					\$ 94	8	\$ 11.81	10000/74490

Total Business Meals and Hospitality Expenses for the President \$ 94 \$ - \$ - \$ - \$ - \$ 94

Southwest Tennessee Community College
Schedule C - Other Expenses for the President - Audited
For the Period July 1, 2020 to June 30, 2021

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
08/12/20	First Place Awards	Presidential award for Faculty & Staff awards Ceremony	\$ 82				\$ 82	10000/74530	
09/15/20	Bankcard Center	Subscription 6 months (The Daily Memphian)	99				99	10000/74480	
09/29/20	American Association of Community Colleges	American Association of Community Colleges-President's Academy Fee			\$ 75		75	60000/74480	
09/29/20	Greater Memphis Chamber	Dues Annual Chairman's Circle	5,000				5,000	10000/74480	
09/29/20	Beyond Academics, LLC	STCC Keynote at Leadership Summit	1,500				1,500	10000/74490	
09/30/20	Intercompany charge	Postage - September 2020	1				1	10000/74230	
10/06/20	Verizon Wireless	Verion wireless July 20	34				34	10000/74296	
10/06/20	Verizon Wireless	Verion wireless August 20	34				34	10000/74296	
10/06/20	Verizon Wireless	Verion wireless September 20	34				34	10000/74296	
10/20/20	Commercial Appeal	Subscription 6 months	118				118	10000/74480	
10/31/20	Intercompany charge	Postage - October 2020	1				1	10000/74230	
11/03/20	Verizon Wireless	Verion wireless October 20	34				34	10000/74296	
11/17/20	Staples Business Advantage	Office Supplies	224				224	10000/74520	
11/30/20	Intercompany charge	Postage - November 2020	1				1	10000/74230	
12/01/20	President's Round Table	2020-2021 Org membership -Dr. Tracy Hall	1,100				1,100	10000/74480	
12/08/20	Verizon Wireless	Verion wireless November 20	34				34	10000/74296	
12/15/20	Bankcard Center	Southern Association of Colleges and Schools Commission On Colleges 2020 Virtual Annual Meeting			250		250	25500/74485	
12/22/20	Lunchpool	December Virtual Faculty/Staff Event			3,000		3,000	60000/74490	
12/22/20	Stan Bell	DJ/Host President's December Faculty/Staff Virtual Event			325		325	60000/74490	
01/12/21	Verizon Wireless	Verion wireless December 20	34				34	10000/74296	
01/12/21	Staples Business Advantage	Office Supplies	88				88	10000/74520	
01/19/21	Bankcard Center	League for Innovation in the Community College Alliance Membership 7/1/20-6/30/21	1,035				1,035	10000/74480	
01/19/21	Bankcard Center	Registration Fees for Achieving the Dream 2021 Conference Virtual			300		300	25550/74485	
01/19/21	Bankcard Center	2021 Bellwether College Consortium & Events Registration			150		150	60000/74480	
01/26/21	Baker, Donelson, Bearman, Caldwell, & Berkowitz	STCC: Return to work resources			1,500		1,500	60000/74460	
01/29/21	National Council for State Authorization Reciprocity Agreements	NC-SARA Participation Fee			4,000		4,000	60000/74480	
01/31/21	Verizon Wireless	Verion wireless Janaury 21	34				34	10000/74296	
01/31/21	Intercompany charge	Postage - January 2021	1				1	10000/74230	
02/09/21	Bankcard Center	Membership dues Hispanic Association Colleges & Universities			4,840		4,840	60000/74480	
02/28/21	Verizon Wireless	Verion wireless February 21	34				34	10000/74296	
03/02/21	American Association of Community Colleges	American Association of Community Colleges Digital Convention Fee Member	500				500	10000/74485	
03/02/21	Tennessee College Association	Membership Fee for 2020-2020 for Tennessee College Association			75		75	60000/74480	

Southwest Tennessee Community College
Schedule C - Other Expenses for the President - Audited
For the Period July 1, 2020 to June 30, 2021

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
03/02/21	League for Innovation	Registration Conference fees (Dr. Tracy Hall)				500		500	60000/74485
03/31/21	Commercial Appeal	Subscription 6 months	111					111	10000/74480
03/31/21	Verizon Wireless	Verion wireless March 21	34					34	10000/74296
04/13/21	Bankcard Center	American Association of Community Colleges Digital Convention Fee Member	500					500	10000/74485
04/21/21	Greater Memphis Chamber	Annual membership renewal	8,625					8,625	10000/74480
04/30/21	Verizon Wireless	Verion wireless April 21	34					34	10000/74296
05/06/21	Bankcard Center	Ck #6302884 American Association of Community Colleges refund	(385)					(385)	10000/74485
05/31/21	Verizon Wireless	Verion wireless May 21	34					34	10000/74296
05/31/21	Intercompany charge	Postage - May 2021	2					2	10000/74230
06/16/21	Staples Business Advantage	Office Supplies	44					44	10000/74520
06/30/21	Verizon Wireless	Verion wireless June 21	34					34	10000/74296
06/30/21	Council for Higher Education	Southern Association of Colleges and Schools Commission On Colleges FY 22 annual membership				2,080		2,080	60000/74480
06/30/21	Telecommunications Intercompany charge	Telephone/Network connection charge - annual	2,198					2,198	
Total Other Operating Expenses for the President			\$ 21,253	\$ -	\$ 17,095	\$ -	\$ -	\$ 38,348	



*Volunteer State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2020 – June 30, 2021*

January 26, 2022

Nashville State Community College
Office of Internal Audit
120 White Bridge Road, Nashville, TN 37209
(615) 353-3231
<https://www.nsc.edu/legal/consumer-information/internal-audit>



January 26, 2022

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

Dear Audit Committee:

Enclosed is the internal audit report of the expenses of the Office of the President for Volunteer State Community College for the fiscal year July 1, 2020 to June 30, 2021, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of or for the benefit of the president regardless of the funding source.

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

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

Sincerely,

Henry Ho, CPA, CGFM
Internal Auditor
Nashville State Community College

CC: Dr. Orinthia Montague, President
Beth Carpenter, Vice President for Business and Finance
Mike Batson, Chief Audit Executive
Nancy Batson, Director of Internal Audit

Volunteer State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2020 – June 30, 2021
January 26, 2022
Executive Summary

President	Dr. Jerry Faulkner	Internal Auditor	Henry Ho Nashville 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, 2020 to June 30, 2021; to determine compliance with state statutes and TBR and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of or for the benefit of the president regardless of the funding source.																																																																																														
Scope	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																																														
Analysis	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president's office during the fiscal year ended June 30, 2021:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: right; width: 15%;">Institutional</th> <th style="text-align: right; width: 15%;">Foundation</th> <th style="text-align: right; width: 10%;">External</th> <th style="text-align: right; width: 10%;">Total</th> </tr> </thead> <tbody> <tr> <td>President:</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$267,029</td> <td></td> <td></td> <td style="text-align: right;">\$267,029</td> </tr> <tr> <td>Bonus Payments</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$4,000</td> <td></td> <td></td> <td style="text-align: right;">\$4,000</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$10,800</td> <td></td> <td></td> <td style="text-align: right;">\$10,800</td> </tr> <tr> <td>Vehicle Allowance</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Other Allowances</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Salary, Benefits & Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$281,829</td> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">\$281,829</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$1,847</td> <td></td> <td></td> <td style="text-align: right;">\$1,847</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$486</td> <td style="text-align: right;">\$262</td> <td></td> <td style="text-align: right;">\$748</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$19,360</td> <td style="text-align: right;">\$1,864</td> <td></td> <td style="text-align: right;">\$21,225</td> </tr> <tr> <td>President's Office:</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$75,069</td> <td></td> <td></td> <td style="text-align: right;">\$75,069</td> </tr> <tr> <td>Travel</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Business Meals and Hospitality</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$553</td> <td></td> <td></td> <td style="text-align: right;">\$553</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$379,144</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$2,126</td> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$381,270</td> </tr> </tbody> </table> <p>Note: Rounding difference in Other Expenses</p> <p>Additional Disclosures: Discretionary Allowance – The President was provided a discretionary spending allowance of \$4000 per year. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income. Housing Allowance – The President was provided a housing allowance of \$900 per month. Vehicle – The President was provided the use of a vehicle. The purchase cost of the vehicle in fiscal year 2012 was \$34,447.09. Vehicle maintenance and operating costs,</p>						Institutional	Foundation	External	Total	President:					Salary and Benefits	\$267,029			\$267,029	Bonus Payments					Discretionary Allowance	\$4,000			\$4,000	Housing Allowance	\$10,800			\$10,800	Vehicle Allowance					Other Allowances					Salary, Benefits & Other Payments	\$281,829			\$281,829	Travel (Schedule A)	\$1,847			\$1,847	Business Meals and Hospitality (Schedule B)	\$486	\$262		\$748	Other Expenses (Schedule C)	\$19,360	\$1,864		\$21,225	President's Office:					Salary and Benefits	\$75,069			\$75,069	Travel					Business Meals and Hospitality					Other Expenses	\$553			\$553	Total Expenses	\$379,144	\$2,126		\$381,270
	Institutional	Foundation	External	Total																																																																																											
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	totaling \$553 for the period, were recorded in President’s Office – Other Expenses. Any personal use value of the vehicle is reported to the president as taxable income.		
Observations	This report contains no observations		
Questioned Costs	None	Recoveries	N/A
Conclusion	The objectives of the audit of the expenses of the Office of the President for Volunteer State Community College for the fiscal year July 1, 2020 through June 30, 2021 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.		
Restriction on Use of Report	<i>This report is intended solely for the internal use of the Tennessee Board of Regents and Volunteer State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit, and handled in accordance with institutional policies; however, this report is a matter of public record.</i>		

Volunteer State Community College
Schedule A – Travel Expenses for the President – Audited
For the Period of July 1, 2020 – June 30, 2021

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Total	Organization & Account Code
									Institutional	Foundation		
12/2/20	12/2/20	9/2/20	Virtual Conf (Gallatin)	SACSCOC Annual Meeting	\$ -	\$ -	\$ -	\$ 250	\$ 250	\$ -	\$ 250	102075 - 74830
10/11/20	10/13/20	9/28/20	Virtual Conf (Gallatin)	NACCE Summit - J Faulkner	-	-	-	549	549	-	549	102075 - 74830
1/25/21	1/25/21	1/25/21	Virtual Course (Gallatin)	Glazer Course – J Faulkner	-	-	-	49	49	-	49	102075 - 74830
5/1/21	5/31/21	3/22/21	Virtual Conf (Gallatin)	AACC Digital Crse-J Faulkner	-	-	-	500	500	-	500	102075 - 74830
5/6/21	5/6/21	5/6/21	Virtual Conf (Gallatin)	Blue EQ LLC -J Faulkner	-	-	-	499	499	-	499	102075 - 74830
Total Travel Expenses for the President					\$ -	\$ -	\$ -	\$ 1,847	\$ 1,847	\$ -	\$ 1,847	

Volunteer State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Audited
For the Period of July 1, 2020 - June 30, 2021

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
8/10/20	8/4/20	Gallatin Ch of Commerce	Luncheon Meeting	\$ -	\$ -	\$ -	\$ 18	\$ 18	1	\$ 18.00	304305 - 74530
9/2/20	9/9/20	Renee Austin, AVP Business and Finance	Reimb-snacks THEC meeting	-	-	3	-	3	1	3.16	304305 - 74530
9/14/20	9/10/20	Gallatin Ch of Commerce	Luncheon Meeting	-	-	-	18	18	1	18.00	502000 - 74490
8/3/20	10/8/20	Paul Fields dba First Choice Foods	Lunch -Golf Tournament	-	-	-	6	6	1	6.00	101001 - 74530
11/1/20	10/30/21	Henders Ch of Commerce	Luncheon Meeting	-	-	-	25	25	1	25.00	502000 - 74490
12/14/20	12/17/20	Gallatin Ch of Commerce	Luncheon Meeting	-	-	-	54	54	3	18.00	502000 - 74490
12/11/20	12/17/20	Wilson Co School Nutrition	Annual Legislative Breakfast	290	-	-	-	290	29	10.00	102225 - 74530
2/8/21	1/19/21	Gallatin Ch of Commerce	Luncheon Meeting	-	-	-	18	18	1	18.00	502000 - 74490
2/10/21	2/10/21	Tenn Grasslands Restaurant	Donor Lunch	-	-	-	16	16	1	16.38	304305 - 74530
4/6/21	3/26/21	Henders Ch of Commerce	Luncheon Meeting	-	-	-	25	25	1	25.00	502000 - 74490
4/12/21	3/30/21	Gallatin Ch of Commerce	Luncheon Meeting	-	-	-	18	18	1	18.00	502000 - 74490
4/23/21	4/22/21	Publix of Gallatin	P-16 Council Meeting	6	-	-	-	6	22	0.27	102225 - 74510
5/10/21	4/30/21	Gallatin Ch of Commerce	Luncheon Meeting	-	-	-	18	18	1	18.00	502000 - 74480
4/23/21	5/20/21	Paul Fields dba First Choice Foods	P-16 Council Meeting Lunch	187	-	-	-	187	22	8.50	102225 - 74530
6/14/21	6/3/21	Gallatin Ch of Commerce	Luncheon Meeting	-	-	-	18	18	1	18.00	502000 - 74480
6/15/21	6/24/21	WhiteHouse Ch of Commerce	Luncheon Meeting	-	-	-	28	28	2	14.00	502000 - 74480
Total Business Meals and Hospitality Expenses for the President				\$ 483	\$ -	\$ 3	\$ 262	\$ 748			

Volunteer State Community College
Schedule C - Other Expenses for the President - Audited
For the Period of July 1, 2021 - June 30, 2021

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
7/16/20	Verizon	President's iPad	\$ -	\$ -	\$ 34	\$ -	\$ 34	307075 - 74630
7/30/20	Rotary Club of Hendersonville	Quarterly Dues	-	-	85	-	85	502000 - 74490
7/31/20	U.S. Postal Service	Postage for July 2020	4	-	-	-	4	102075 - 74230
7/31/20	R. Wade Powers	College Service in Advisory Capacity Foundation Board	-	-	761	-	761	107000 - 61302
8/6/20	Hendersonville Ch of Commer	Chamber Renewal	-	-	500	-	500	502000 - 74490
8/6/20	Rotary Club of Cookeville	Membership Dues	-	-	45	-	45	502000 - 74490
8/12/20	R. J. Young	Copier Rental - July	-	-	177	-	177	107000 - 74630
8/20/20	Gallatin Rotary Club	Membership Dues	-	-	165	-	165	502000 - 74490
8/20/20	Verizon	President's iPad	-	-	34	-	34	307075 - 74630
8/27/20	Staples	Office Letterhead	133	-	-	-	133	102075 - 74510
8/31/20	U.S. Postal Service	Postage for August 2020	7	-	-	-	7	102075 - 74230
8/31/20	R. Wade Powers	College Service in Advisory Capacity Foundation Board	-	-	761	-	761	107000 - 61302
9/3/20	cityCURRENT LLC	Subscription GROWTH Public	-	-	96	-	96	302150 - 74480
9/10/20	AAC & U	Membership	-	-	3,400	-	3,400	302150 - 74480
9/17/20	Verizon	President's iPad	-	-	34	-	34	307075 - 74630
9/22/20	Staples	Office Supplies	109	-	-	-	109	102075 - 74510
9/22/20	Staples	Office Supplies	2	-	-	-	2	102075 - 74510
9/30/20	U.S. Postal Service	Postage for September 2020	16	-	-	-	16	102075 - 74230
9/30/20	R. Wade Powers	College Service in Advisory Capacity Foundation Board	-	-	761	-	761	107000 - 61302
10/12/20	Saxon Uniforms	Items for Pres.Ambassadors	-	-	-	923	923	101001 - 74510
10/22/20	Verizon	President's iPad	-	-	34	-	34	307075 - 74630
10/22/20	Gallatin Rotary Club	Quarterly Dues	-	-	165	-	165	502000 - 74490
10/29/20	CIT/Konica	Copier - Aug 2020 Maint	-	-	11	-	11	107000 - 74630

10/30/21	Rotary Club of Hendersonville		-	-	175	-	175	502000 - 74490
		Club Dues						
10/31/20	U.S. Postal Service		5	-	-	-	5	102075 - 74230
		Postage for October 2020						
10/31/20	R. Wade Powers		-	-	761	-	761	107000 - 61302
		College Service in Advisory Capacity Foundation Board						
11/5/20	CIT/Konica		-	-	3	-	3	107000 - 74630
		Copier -Sept 2020 Maint						
11/13/20	Logo My Stuff		-	-	-	390	390	101001 - 74510
		Polo Shirts -Pres.Ambassador						
11/18/20	Walmart		-	-	-	500	500	101001 - 74510
		Gifts "Christmas for Kids"						
11/19/20	CIT/Konica		-	-	186	-	186	107000 - 74630
		Copier Rental - Sept/Oct						
11/19/20	Verizon		-	-	34	-	34	307075 - 74630
		President's iPad						
11/30/20	U.S. Postal Service		30	-	-	-	30	102075 - 74230
		Postage for November 2020						
11/30/20	R. Wade Powers		-	-	761	-	761	107000 - 61302
		College Service in Advisory Capacity Foundation Board						
12/3/20	CIT/Konica		-	-	10	-	10	107000 - 74630
		Copier - Oct 2020 Maint						
12/10/20	CIT/Konica		-	-	186	-	186	107000 - 74630
		Copier Rental - Nov/Dec						
12/18/20	Verizon		-	-	34	-	34	307075 - 74630
		President's iPad						
12/31/20	U.S. Postal Service		94	-	-	-	94	102075 - 74230
		Postage for December 2020						
12/31/20	R. Wade Powers		-	-	761	-	761	107000 - 61302
		College Service in Advisory Capacity Foundation Board						
1/7/21	CIT/Konica		-	-	186	-	186	107000 - 74630
		Copier Rental - Dec/Jan						
1/7/21	White House Chamber of		-	-	385	-	385	502000 - 74490
		Membership Dues						
1/7/21	Lebanon Wilson Co Chamber		-	-	140	-	140	502000 - 74490
		Membership Dues						
1/14/21	Tenn College Assoc		-	-	-	-	75	102075 - 74480
		Annual Dues						
1/14/21	Goodlettsville Chamber		75	-	130	-	130	502000 - 74490
		Membership Dues						
1/21/21	Verizon		-	-	34	-	34	307075 - 74630
		President's iPad						
1/28/21	CIT/Konica		-	-	186	-	186	107000 - 74630
		Copier Rental - Jan/Feb						
1/31/21	U.S. Postal Service		-	-	-	-	7	102075 - 74230
		Postage for January 2021						
1/31/21	R. Wade Powers		7	-	761	-	761	107000 - 61302
		College Service in Advisory Capacity Foundation Board						
2/1/21	Staples		-	-	-	-	95	102075 - 74510
		Office Supplies						
2/18/21	Smith Co Chamber Commerce		95	-	100	-	100	502000 - 74490
		Annual Dues						
2/25/21	Chatt State Comm College		-	-	-	-	228	302150 - 74480
		PhiTheta Kappa Activities						
2/25/21	Hartsville-Trousdale Chamber		228	-	100	-	100	502000 - 74490
		Annual Dues						

2/25/21	Verizon				34	-	34	307075 - 74630
		President's iPad	-	-				
2/25/21	Hendersonville Rotary				175	-	175	502000 - 74490
		Membership Dues	-	-				
2/28/21	U.S. Postal Service				-	-	7	102075 - 74230
		Postage for February 2021	7	-				
2/28/21	R. Wade Powers				761	-	761	107000 - 61302
		College Service in Advisory Capacity Foundation Board	-	-				
3/4/21	CIT/Konica				186	-	186	107000 - 74630
		Copier Rental -Feb/March	-	-				
3/4/21	CIT/Konica				35	-	35	107000 - 74630
		Copier - Jan 2021 Maint	-	-				
3/18/21	Verizon				34	-	34	307075 - 74630
		President's iPad	-	-				
3/18/21	CIT/Konica				9	-	9	107000 - 74630
		Copier - Feb 2021 Maint	-	-				
3/31/21	U.S. Postal Service				-	-	5	102075 - 74230
		Postage for March 2021	5	-				
3/31/21	R.Wade Powers				761	-	761	107000 - 61302
		College Service in Advisory Capacity Foundation Board	-	-				
3/5/21	Staples				65	-	65	107000 - 74510
		Office Supplies	-	-				
3/5/21	Staples				7	-	7	107000 - 74510
		Office Supplies	-	-				
3/7/21	Amazon				202	-	202	107000 - 74510
		Office Supplies	-	-				
4/1/21	CIT/Konica				186	-	186	107000 - 74630
		Copier Rental -Mar/April	-	-				
4/8/21	Livingston-Overton Co Ch of C				137	-	137	502000 - 74480
		Membership Dues	-	-				
4/15/21	Verizon				34	-	34	307075 - 74630
		President's iPad	-	-				
4/26/21	Hendersonville Rotary				224	-	224	502000 - 74480
		Membership Dues	-	-				
4/30/21	U.S. Postal Service				-	-	16	102075 - 74230
		Postage for April 2021	16	-				
4/30/21	R.Wade Powers				761	-	761	107000 - 61302
		College Service in Advisory Capacity Foundation Board	-	-				
5/6/21	CIT/Konica				15	-	15	107000 - 74630
		Copier - Mar 2021 Maint	-	-				
5/6/21	Gallatin Rotary Club				280	-	280	502000 - 74480
		Quarterly Dues	-	-				
5/6/21	CIT/Konica				186	-	186	107000 - 74630
		Copier Rental - Apr/May	-	-				
5/20/21	Verizon				34	-	34	307075 - 74630
		President's iPad	-	-				
5/27/21	CIT/Konica				19	-	19	107000 - 74630
		Copier - Apr 2021 Maint	-	-				
5/31/21	U.S. Postal Service				-	-	10	102075 - 74230
		Postage for May 2021	10	-				
5/31/21	R. Wade Powers				761	-	761	107000 - 61302
		College Service in Advisory Capacity Foundation Board	-	-				
6/3/21	CIT/Konica				186	-	186	107000 - 74630
		Copier Rental - May/June	-	-				
6/8/21	Cronin Cards LLC			50	-	-	50	101001 - 74510
		Sympathy Cards	-	-				

6/10/21	CIT/Konica								
		Copier Rental - rest of June	-	-	56	-	56	107000 - 74630	
6/17/21	Verizon								
		President's iPad	-	-	34	-	34	307075 - 74630	
6/24/21	White House Chamber of C								
		Underwriter -Girls Summit	-	-	500	-	500	502000 - 74490	
6/30/21	Rotary Club of Cookeville								
		Membership Dues	-	-	70	-	70	502000 - 74480	
6/30/21	U.S. Postal Service								
		Postage for June 2021	9	-	-	-	9	102075 - 74230	
6/30/21	R. Wade Powers								
		College Service in Advisory Capacity Foundation Board	-	-	761	-	761	107000 - 61302	

Total Other Operating Expenses for the President

\$	852	\$	50	\$	18,508	\$	1,814	\$	21,225
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Walters State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2020 to June 30, 2021

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 222,161	\$ -	\$ -	\$ -	\$ -	\$ 222,161
Bonus Payments		400	-	-	-	-	400
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances			-	-	-	-	-
Salary, Benefits & Other Payments		<u>245,761</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>245,761</u>
Travel	A	4,944	-	-	-	-	4,944
Business Meals and Hospitality	B	-	-	-	8,101	-	8,101
Other Expenses	C	799	-	-	-	-	799
Total Expenses for the President		<u>251,503</u>	<u>-</u>	<u>-</u>	<u>8,101</u>	<u>-</u>	<u>259,604</u>
President's Office:							
Salary and Benefits (1.5 FTE)		132,429	-	-	-	-	132,429
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		8,152	-	-	-	-	8,152
		<u>140,581</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>140,581</u>
Total Expenses		<u>\$ 392,084</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,101</u>	<u>\$ -</u>	<u>\$ 400,185</u>

Additional Disclosures:

Bonus Payments – The President was authorized for and received a bonus payment of \$400 in July 2020 for longevity

Housing - The President is provided a housing allowance of \$900 per month. (Organization Code 61130)

Vehicle - The President is provided a vehicle allowance of \$700 per month (Organization Code 61131)

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

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

Walters State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2020 to June 30, 2021

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
4/12/21	4/15/21	4/28/21	Cedar Rapids, IA	To attend NJCAA Division 2 Volleyball Tournament	\$ 1,449	\$ 477	\$ 193	\$ 56	\$ 2,174	\$ -	\$ -	\$ -	\$ -	\$ 2,174	11000-73210
4/20/21	4/21/21	4/28/21	Lubbock, TX	To attend NJCAA Division 1 Basketball Tournament	740	123	83	28	974	-	-	-	-	974	11000-73210
5/10/21	5/11/21	5/17/21	Gallatin, TN	To attend TCCAA Baseball/Softball tournaments	-	115	83	-	197	-	-	-	-	197	11000-73110
5/31/21	6/2/21	6/9/21	Grand Junction, CO	To attend NJCAA Baseball World Series	1,104	309	138	28	1,578	-	-	-	-	1,578	11000-73210
6/15/21	6/15/21	6/16/21	Sevierville, TN	Registration to attend Sevier County Mayors Luncheon	-	-	-	20	20	-	-	-	-	20	11000-73110
Total Travel Expenses for the President					\$ 3,293	\$ 1,024	\$ 495	\$ 132	\$ 4,944	\$ -	\$ -	\$ -	\$ -	\$ 4,944	

Walters State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2020 to June 30, 2021

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
6/9/20	7/23/20	Seiver County Partner in Progress Foundation	Virtural fundraising event	\$ -	\$ -	\$ -	\$ 82	\$ -	\$ 82	1	\$ 82.00	33010-74984
6/9/20	7/23/20	The Country Club, Inc	Luncheon w/ Carson Newman Provost & Mike Smith to discuss transfer options between WSCC & CNU*	-	-	-	57	-	57	3	\$ 19.00	11030-74981
10/20/20	11/17/20	The Country Club, Inc	Luncheon w/ major donors to discuss potential scholarship*	-	-	-	80	-	80	4	\$ 20.00	11030-74981
10/26/20	10/8/20	Knoxville Urban League	Knoxvill Area Urban League Fundraiser**	-	-	-	2,000	-	2,000	1	\$ 2,000.00	11025-74984
	1/21/21	The Country Club, Inc	Annual Membership Dues	-	-	-	4,608	-	4,608	6	\$ 768.00	11050-74480
1/27/21	3/2/21	The Country Club, Inc	Luncheon with major donor*	-	-	-	75	-	75	5	\$ 15.00	11030-74981
2/4/21	3/2/21	Wild Bear Inn	Luncheon to discuss apprenticeships for WSCC students*	-	-	-	122	-	122	5	\$ 24.40	11030-74981
3/17/21	4/8/21	The Country Club, Inc	Luncheon with Dr. John Laprise & Mike Lewis to discuss Workforce Training*	-	-	-	51	-	51	3	\$ 17.00	11030-74981
3/24/21	4/8/21	The Country Club, Inc	Luncheon with alum Ryan Kragel & Leann Long to discuss vaccination clinic held at Expo Center*	-	-	-	42	-	42	3	\$ 14.00	11030-74981
3/31/21	4/22/21	The Country Club, Inc	Installment 1 of 3 for membership assessment dues	-	-	-	100	-	100	6	\$ 16.67	11050-74480
4/30/21	5/13/21	The Country Club, Inc	Installment 2 of 3 for membership assessment dues	-	-	-	100	-	100	6	\$ 16.67	11050-74480
5/20/21	6/8/21	Tennessee Smokies	Remibursement for food to entertain members of Hamblen Co & Claiborne Co school systems*	-	-	-	684	-	684	20	\$ 34.20	33010-74981
5/31/21	6/22/21	The Country Club, Inc	Installment 3 of 3 for membership assessment dues	-	-	-	100	-	100	6	\$ 16.67	11050-74480
Total Business Meals and Hospitality Expenses for the President				\$ -	\$ -	\$ -	\$ 8,101	\$ -	\$ 8,101			

*Dr Miksa paid for the meal/registration. This is reimbursing him.

**Sponsorship in leiu of gala which was cancelled due to pandemic.

Walters State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2020 to June 30, 2021

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
10/8/20	Southern Associates of Colleges & School	Registration for Dr. Miksa to attend 2020 SACSCOC Annual Meeting - virtual	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ 250	11000-74831
10/15/20	US Bank/NACCE Leadership Summit	Registration for Dr. Miksa to attend the National Association of Community College Entrepreneurship Conference - virtual	549	-	-	-	-	549	11000-74831
Total Other Operating Expenses for the President			\$ 799	\$ -	\$ -	\$ -	\$ -	\$ 799	



MOTLOW STATE

COMMUNITY COLLEGE

Tennessee Board of Regents
Internal Audit Report
Audit of Chancellor's Expenses

For the Period July 1, 2020 – June 30, 2021

This report is intended solely for the internal use of the Tennessee Board of Regents (TBR). 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 Motlow State Community College Office of Internal Audit.



**P.O. Box 8500
Lynchburg, TN 37352
www.mscc.edu**

November 23, 2021

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

Dear Chairman Hatch:

Enclosed is the internal audit report of the expenses of the Office of the Chancellor for Tennessee Board of Regents for the fiscal year July 1, 2020 to June 30, 2021, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of, or for the benefit of the chancellor, regardless of the funding source.

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

I appreciate the courtesy and cooperation of Tennessee Board of Regents personnel during the review. Please contact me at (931) 393-1754 should you have any questions regarding this audit.

Sincerely,

Tammy Wiseman
Internal Auditor
Motlow State Community College

CC: Dr. Flora Tydings, Chancellor
Mr. Danny Gibbs, Vice Chancellor for Business and Finance
Mr. Mike Batson, Chief Audit Executive

Office of Internal Audit
Phone (931) 393-1754 Fax (931) 393-1854

Tennessee Board of Regents
Audit of Chancellor's Expenses
For the Fiscal Year July 1, 2020 – June 30, 2021

Chancellor	Dr. Flora Tydings	Internal Auditor	Tammy Wiseman, Motlow 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 Chancellor for the fiscal year July 1, 2020 to June 30, 2021; to determine compliance with state statutes and TBR policies regarding expenses; and to identify and report all expenses made by, at the direction of or for the benefit of the Chancellor regardless of the funding source.																																																																																													
Scope	The audit included all accounts under the direct budgetary control of the Chancellor, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																																													
Analysis	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the Chancellor, and (2) salary and benefits and any other operating expenses for the Chancellors's office during the fiscal year ended June 30, 2021:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 10%; text-align: right;">Institutional</th> <th style="width: 10%; text-align: right;">Foundation</th> <th style="width: 10%; text-align: right;">External</th> <th style="width: 10%; text-align: right;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5">Chancellor:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$416,850</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$416,850</td> </tr> <tr> <td>Bonus Payments</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$12,000</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$12,000</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">\$8,400</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$8,400</td> </tr> <tr> <td>Other Allowances</td> <td style="text-align: right;">\$1,080</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$1,080</td> </tr> <tr> <td>Salary, Benefits & Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$438,330</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$438,330</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$1,072</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$1,072</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td colspan="5">Chancellor's Office:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$113,658</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$113,658</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$346</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$346</td> </tr> <tr> <td>Business Meals and Hospitality</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$20,794</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$20,794</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$574,200</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$00</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$00</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$574,200</td> </tr> </tbody> </table> <p>Additional Disclosures: Discretionary Allowance – The Chancellor was provided a discretionary spending allowance of \$1,000 per month. Use of the allowance was not included in tests performed during the audit because the Chancellor elected for it to be paid as taxable income. Vehicle Allowance – The Chancellor was provided a vehicle allowance of \$700 per month, which was paid as taxable income. Other Allowances – The Chancellor was provided other allowances for a cell phone in the amount of \$90 per month, which was paid as taxable income.</p>					Institutional	Foundation	External	Total	Chancellor:					Salary and Benefits	\$416,850	\$00	\$00	\$416,850	Bonus Payments	\$00	\$00	\$00	\$00	Discretionary Allowance	\$12,000	\$00	\$00	\$12,000	Housing Allowance	\$00	\$00	\$00	\$00	Vehicle Allowance	\$8,400	\$00	\$00	\$8,400	Other Allowances	\$1,080	\$00	\$00	\$1,080	Salary, Benefits & Other Payments	\$438,330	\$00	\$00	\$438,330	Travel (Schedule A)	\$1,072	\$00	\$00	\$1,072	Business Meals and Hospitality (Schedule B)	\$00	\$00	\$00	\$00	Other Expenses (Schedule C)	\$00	\$00	\$00	\$00	Chancellor's Office:					Salary and Benefits	\$113,658	\$00	\$00	\$113,658	Travel	\$346	\$00	\$00	\$346	Business Meals and Hospitality	\$00	\$00	\$00	\$00	Other Expenses	\$20,794	\$00	\$00	\$20,794	Total Expenses	\$574,200	\$00	\$00	\$574,200
	Institutional	Foundation	External	Total																																																																																										
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Total Expenses	\$574,200	\$00	\$00	\$574,200																																																																																										
Observations	None																																																																																													

Questioned Costs	None	Recoveries	N/A
Conclusion	The objectives of the audit of the expenses of the Office of the Chancellor for the Tennessee Board of Regents for the fiscal year July 1, 2020 through June 30, 2021, 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 Chancellor's office.		
Restriction on Use of Report	<i>This report is intended solely for the internal use of the Tennessee Board of Regents. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit, and Motlow State Community College, Office of Internal Audit, and handled in accordance with TBR policies; however, this report is a matter of public record.</i>		

Tennessee Board of Regents
Summary of the Chancellor's Expenses - Audited
For the Period July 1, 2020 to June 30, 2021

Chancellor:	Supplemental Schedule	Chancellor's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 416,850	\$ -	\$ -	\$ -	\$ -	\$ 416,850
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		12,000	-	-	-	-	12,000
Housing Allowance		-	-	-	-	-	-
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		1,080	-	-	-	-	1,080
Salary, Benefits & Other Payments		<u>438,330</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>438,330</u>
Travel	A	1,000	-	72	-	-	1,072
Business Meals and Hospitality	B	-	-	-	-	-	-
Other Expenses	C	-	-	-	-	-	-
Total Expenses for the Chancellor		<u>439,330</u>	<u>-</u>	<u>72</u>	<u>-</u>	<u>-</u>	<u>439,402</u>
Chancellor's Office:							
Salary and Benefits (1 FTE)		113,658	-	-	-	-	113,658
Travel		346	-	-	-	-	346
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		20,794	-	-	-	-	20,794
		<u>134,797</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>134,797</u>
Total Expenses		<u>\$ 574,128</u>	<u>\$ -</u>	<u>\$ 72</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 574,200</u>

Additional Disclosures:

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

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

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

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

Tennessee Board of Regents
Schedule A - Travel Expenses for the Chancellor - Audited
For the Period July 1, 2020 to June 30, 2021

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	Chancellor's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
		4/16/21	Nashville, Tennessee	Registration - American Association of Community Colleges Annual Meeting in April 2021	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500	100000-74830
		4/28/21	Nashville, Tennessee	Registration - Southern Legislative Conference Annual Meeting in July 2021				500	500	-	-	-	-	500	100000-73100
		5/28/21	Tullahoma, Tennessee	Speaking at the Tullahoma Rotary		72					72			72	120000-73100
Total Travel Expenses for the Chancellor					\$ 72	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 72	\$ -	\$ -	\$ 1,072	

Tennessee Board of Regents
 Schedule B - Business Meals & Hospitality Expenses for the Chancellor - Audited
 For the Period July 1, 2020 to June 30, 2021

Event Date	Date Paid	Payee	Description of Event	Chancellor's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
none paid				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Business Meals and Hospitality Expenses for the Chancellor				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			

Tennessee Board of Regents
Schedule C - Other Expenses for the Chancellor - Audited
For the Period July 1, 2020 to June 30, 2021

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

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Review of Revisions to Fiscal Year 2022 Audit Plans

DATE: March 8, 2022

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 2021 to December 2021 is attached, followed by the revised plan for each of the audit offices.

**Tennessee Board of Regents
Summary of Revisions
Fiscal Year 2022 Audit Plans**

Overview of Significant Revisions: Below are revisions to the audit plans created in July 2021, reflecting changes which occurred from July 1, 2021, to December 31, 2021. 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 July 1, 2021
All Institutions	Added Veterans Affairs Audit due to the addition of a SWIA required audit.
CoSCC	Removed CCTA-Element audit.
DSCC	Removed Cash Handling Audit.
JSCC	Removed CCTA-Element audit.
MSCC	Removed CCTA-Element audit.
NeSCC	Removed CCTA-Element audit.
PSCC	Removed PSCAS Server Vulnerability Assessment due to server removal. Removed CCTA-Element Audit. Removed Faculty Credentials Audit. Removed Review of Compliance Assist. Removed Computer Center-Disaster Recovery Audit. Removed Password Server Vulnerability Assessment. Added Cyber Incident.
VSCC	Removed CCTA-Element audit.
TBR-TCAT	Removed FY 20 Nashville Equipment/Security Review. Added TCAT Covington FY 2020 President's Expense Audit.
TBR-IS	Added PSCC Information Systems Audit. Added VSCC Information Systems Audit.
TBR-INV	Added INV TBR-22-01, Added STCC-President's Expense Audit, Added Application Data Review

Chattanooga State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2022
Revised January 2022

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-21	100.0	100.0	0.0	0%		55.0	45.0		In Process
FM	F	State Audit Assist/Follow-up	5.0	Jul-21	75.0	75.0	0.0	0%		20.0	55.0		In Process
IS	F	Follow up Reviews	5.0	Jul-21	75.0	75.0	0.0	0%		36.0	39.0		In Process
IS	I	Unscheduled Investigations	5.0	Jul-21	100.0	50.0	-50.0	-50%	1	0.0	50.0		Scheduled
IS	I	Developing Investigations-Assist TBR	5.0	Jul-21	20.0	20.0	0.0	0%		7.0	13.0		In Process
IS	I	INV-2020-02	5.0	Jan-20	25.0	50.0	25.0	100%	2	52.5	-2.5	Nov-21	Completed
IS	M	Enterprise Risk Assessment	5.0	Nov-21	35.0	35.0	0.0	0%		17.0	18.0		In Process
FM	S	YE Procedures FYE 2021	5.0	Jun-21	10.0	10.0	0.0	0%		10.0	0.0	Jul-21	Completed
FM	S	YE Procedures FYE 2022	5.0	Jun-22	15.0	15.0	0.0	0%		0.0	15.0		Scheduled
SS	R	CCTA Element Audit	5.0	May-22	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
FM	R	Cares Act	5.0	Mar-22	125.0	125.0	0.0	0%		0.0	125.0		Scheduled
IT	S	IAR-NACHA-2021	5.0	Aug-21	70.0	70.0	0.0	0%		71.0	-1.0	Dec-21	Completed
IA	S	Faculty Credentials	5.0	Nov-21	50.0	50.0	0.0	0%		21.5	28.5		In Process
FM	A	Procurement Card Purchases	3.4	May-21	25.0	25.0	0.0	0%		25.0	0.0	Aug-21	Completed
IT	A	Technology Access Fee (TAF Fund)	3.3	Feb-22	100.0	70.0	-30.0	-30%	1	0.0	70.0		Scheduled
PP	A	Campus Safety Equipment Inventory	3.1	Dec-21	75.0	75.0	0.0	0%		15.0	60.0		In Process
SS	R	Veteran's Affairs Benefit Certification	5.0	Jan-22	0.0	80.0	80.0	100%	1	6.0	74.0		In Process
Total Planned Audit Hours:					1000.0	1025.0	25.0			336.0	689.0		

Estimated Available Audit Hours = 1000.0

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 at the request of SWIA and reduced other project hours to facilitate.
 FN2 - Additional hours added to expand coverage of issue.

Cleveland State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2022
Revised January 2022

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	S	NaCHA 2022	5.0	Apr-22	75.0	75.0	0.0	0%			75.0		Scheduled
IA	R	CCTA	5.0	May-22	150.0	135.0	-15.0	-10%			135.0		Scheduled
FM	R	Cares ACT	5.0	May-22	175.0	175.0	0.0	0%			175.0		Scheduled
SS	R	VA Audit	5.0	Jan-22	0.0	130.0	130.0	100%		12.0	118.0		In Progress
PP	F	Follow-Up	5.0	Jan-22	0.0	15.0	15.0	100%		2.0	13.0		In Progress
Total Planned Audit Hours:					400.0	530.0	130.0			14.0	516.0		

Estimated Available Audit Hours = 540

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, 2022
Revised January 2022**

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	PY	7.5	5.5	-2.0	-27%		5.5	0.0	Aug-21	Completed
FM	R	State Audit Year End Work	5.0	May-22	22.5	15.0	-7.5	-33%			15.0		Scheduled
FM	R	CARES Act Review	5.0	Apr-21	150.0	75.0	-75.0	-50%	6		75.0		
FM	R	Complete College Tennessee Act - Progression	5.0	Oct-21	150.0	69.0	-81.0	-54%	5	68.9	0.2	Nov-21	Completed
FM	R	Complete College Tennessee Act - Element	5.0	Feb-22	150.0	0.0	-150.0	-100%	4		0.0		Removed
IT	F	GLBA Outcome Follow-up	5.0	Feb-22	37.5	52.5	15.0	40%			52.5		
IA	F	WF/CE IA Engagement Follow-up	5.0	Jan-22	37.5	52.5	15.0	40%			52.5		
SS	F	Financial Aid IA Engagement FU	5.0	Feb-22	22.5	37.5	15.0	67%			37.5		
FM	M	Review Management's Risk Assessment	5.0	Dec-21	22.5	22.5	0.0	0%			22.5		Scheduled
IS	C	Privacy Policy & Language Compliance Check	4.0	Mar-22	37.5	150.0	112.5	300%	5	3.5	146.5		In Progress
SS	C	DoD MOU Compliance Check	3.3	Aug-21	22.5	22.5	0.0	0%		7.2	15.4		In Progress
SS	C	PPA Compliance Check	3.3	Aug-21	22.5	22.5	0.0	0%		10.3	12.3		In Progress
SS	C	Business Process Review: Records	3.3	Oct-21	75.0	75.0	0.0	0%		0.5	74.5		In Progress
IS	C	Records Retention	2.2	Aug-21	75.0	75.0	0.0	0%			75.0		
IS	F	Engagement Follow-up/Monitoring	1.4	Aug-21	22.5	22.5	0.0	0%		0.3	22.2		In Progress
IS	P	IA Data Analytics	1.4	May-20	120.0	147.5	27.5	23%		5.4	142.1		In Progress
AT	C	Title IX Gender Equity Assessment	0.0	PY	22.5	72.0	49.5	220%	2	71.9	0.1	Oct-21	Completed
IS	C	Informal Consulting	0.0	Jul-21	52.5	70.0	17.5	33%	1	68.1	1.9		In Progress
IS	C	Complaint Processing	0.0	Jul-21	0.0	18.0	18.0		5	17.9	0.1	Dec-21	Completed
FA	S	Veteran's Affairs Benefits	0.0	Dec-21	0.0	8.0	8.0		3	7.6	0.4	Dec-21	Completed
FA	F	Veteran's Affairs Benefits Follow-up	0.0	Jan-22	0.0	37.5	37.5		5		37.5		

Total Planned Audit Hours: 1050.0 1050.0 0.0 267.0 745.1
 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

Footnotes:

- 1 Value-Added Service (Virtual Advising)
- 2 Project close-out
- 3 Added by SWIA in December 2021; THECC completed review December 2021 - requirement waived
- 4 SWIA removed from 2021-2022 plan
- 5 Move resources where needed
- 6 SWIA reduced scope

**Dyersburg State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2022
Revised January 2022**

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	Follow-up to State Audit		Feb-22	40.00	40.0	0.0	0%		0.0	40.0		Scheduled
FM	R	Year End Bank Confirmations		Jun-22	30.00	30.0	0.0	0%		0.0	30.0		Scheduled
IS	P	PII Review		Jul-21	60.00	60.0	0.0	0%		19.0	41.0		In Progress
IS	C	General Consultation		Jul-21	75.00	65.0	-10.0	-13%		44.0	21.0		In Progress
IS	A	Human Resources		Aug-21	50.00	60.0	10.0	20%		52.0	8.0		In progress
FM	A	Cash Handling		Nov-21	40.00	0.0	-40.0	-100%	(1)	0.0	0.0		Removed
FM	R	ChSCC President's Expense Audit		Oct-21	140.00	145.0	5.0	4%		145.0	0.0	Dec-21	Completed
AT	A	Athletic Camps, Clinics and Fundraising		Mar-22	60.00	60.0	0.0	0%			60.0		Scheduled
IS	R	Risk Assessment		Nov-21	60.00	70.0	10.0	17%		70.0	0.0	Jan-22	Completed
IS	R	Follow-up Audits		Jul-21	75.00	50.0	-25.0	-33%		7.0	43.0		In Progress
FM	A	Records Mgmt and Retention		Nov-21	80.00	80.0	0.0	0%		19.0	61.0		In Progress
IS	I	Unscheduled Investigations		Jul-21	75.00	75.0	0.0	0%		32.0	43.0		In Progress
SS	R	HERFF Funding		Jun-22	145.00	135.0	-10.0	-7%			135.0		Scheduled
SS	R	CARES Act		May-22	120.00	110.0	-10.0	-8%			110.0		Scheduled
SS	R	Veteran's Affairs Benefits Certification		Jan-22	0.00	70.0	70.0	100%		13.0	57.0		In Progress
					1050.0	1050.0	0.0			401.0	649.0		

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

Footnotes:

(1) The Cash Handling audit was removed due to the addition of the Veteran's Affairs Benefits Certification audit.

**Jackson State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2022
Revised January 2022**

Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised to Original			FN	Planned to Actual		Completion Date	Current Status
						Revised Plan	Change in Hours	Change in Percentage		Actual Hours	Variance		
IA	R	CCTA Element Audit- Completion		In Progress	50.0	50.0	0.0	0%		20.5	29.5		In Progress
IS	R	CARES Act		February 2022	200.0	200.0	0.0	0%			200.0		Scheduled
SS	R	Veteran's Affairs Benefits Audit		January 2022	0.0	150.0	150.0	0%	1		150.0		In Progress
IA	R	CCTA Element Audit		January 2022	150.0	0.0	-150.0	-100%	2		0.0		Removed
FM	F	Payroll Follow up		January 2022	100.0	100.0	0.0	0%		38.0	62.0		In Progress
IA	F	Workforce Development Follow up		In Progress	75.0	80.5	5.5	7%		80.5	0.0	8/31/2021	Completed
SS	F	Inv 18-03 Follow up		September 2021	75.0	75.0	0.0	0%		14.0	61.0		In Progress
AT	F	Inv 19-01 Follow up		In Progress	75.0	75.0	0.0	0%		5.5	69.5		In Progress
AD	F	Foundation Follow up		October 2021	95.0	95.0	0.0	0%		49.0	46.0		In Progress
IA	F	CCTA Element Audit -Completion Follow up		January 2022	55.0	20.0	-35.0	-64%			20.0		Scheduled
IS	M	Risk Assessment		December 2021	40.0	40.0	0.0	0%		30.5	9.5		In Progress
IS	M	Business Continuity Plan and Risk Assessments (IT and Financial Aid)		In Progress	150.0	152.0	2.0	1%		152.0	0.0		In Progress
FM	R	Year-end Procedures		July 2022	40.0	40.0	0.0	0%		37.0	3.0		Scheduled
IS	C	General Consultation		As needed	45.0	72.5	27.5	61%		56.5	16.0		Scheduled
IS	I	Unscheduled Investigations and Special Requests		As needed	50.0	50.0	0.0	0%			50.0		Scheduled
Total Planned Audit Hours:					1200.0	1200.0	0.0			483.5	716.5		

Estimated Available Audit Hours = 1200

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: The Veteran's Affairs Benefits Audit was added.

FN2: The CCTA Element Audit was removed from the plan. Hours from the CCTA Element Audit were moved to the VA Audit.

**Motlow State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2022
Revised January 2022**

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	Procurement Card/Continuous Monitoring	4.8	Jan-22	150.0	150.0	0.0	0%		16.5	133.5		In Progress
FM	A	Equipment/Inventory Management	4.8	May-22	50.0	40.0	-10.0	-20%		0.0	40.0		Scheduled
AT	A	Athletics	4.7	Feb-22	50.0	0.0	-50.0	-100%	1	0.0	0.0		Removed
SS	A	Admissions & Records	4.7	Jan-22	60.0	60.0	0.0	0%		0.0	60.0		Scheduled
FM	R	CARES Funding		May-22	100.0	75.0	-25.0	-25%		0.0	75.0		Scheduled
IS	R	CCTA Completion		Jul-21	30.0	40.0	10.0	33%		19.6	20.4		In Progress
IS	R	CCTA Element Audit		Apr-22	75.0	0.0	-75.0	-100%	2	0.0	0.0		Removed
IA	S	Faculty Credentials		Mar-22	100.0	0.0	-100.0	-100%	1	0.0	0.0		Removed
FM	R	President's Expense Review (TBR)		Aug-21	75.0	75.0	0.0	0%		78.7	-3.7	Nov-21	Completed
FM	S	President's Expense Review (MSCC)		Nov-21	40.0	40.0	0.0	0%		0.0	40.0		Scheduled
IA	M	Risk Assessment		Nov-21	30.0	20.0	-10.0	-33%		24.0	-4.0		In Progress
IA	F	Follow Up Workforce Development		Jul-21	30.0	100.0	70.0	233%		65.1	34.9		In Progress
AT	F	Follow Up INV 1604		Feb-22	30.0	0.0	-30.0	-100%	1	0.0	0.0		Removed
SS	F	Follow Up INV 1801		Jul-21	30.0	30.0	0.0	0%		1.5	28.5		In Progress
AT	F	Follow Up INV 1802		Jul-21	20.0	20.0	0.0	0%		18.4	1.6		In Progress
FM	F	Follow Up Access and Diversity		Sep-21	50.0	50.0	0.0	0%		31.2	18.8		In Progress
FM	C	General Consultation		Jul-21	60.0	60.0	0.0	0%		33.7	26.3		In Progress
FM	R	State Audit Assistance - Yr End		Jul-21	20.0	10.0	-10.0	-50%		1.5	8.5		In Progress
IS	I	Unscheduled Investigations		Jul-21	50.0	100.0	50.0	100%		68.3	31.7		In Progress
FM	R	Other Internal Audit Follow Up		Jul-21	0.0	10.0	10.0	100%		2.5	7.5		In Progress
IS	P	Quality Assurance Self Assessment		Jul-21	0.0	0.0	0.0	0%		6.5	-6.5	Jul-21	Completed
IS	R	Veterans Affairs		Jan-22	0.0	75.0	75.0	100%	2	0.0	75.0		Scheduled
IA	F	Follow Up Workforce Development - Additional		Apr-22	0.0	65.0	65.0	100%	1	0.0	65.0		Scheduled
FM	F	Follow Up Access and Diversity - Additional		Mar-22	0.0	30.0	30.0	100%	1	0.0	30.0		Scheduled

Total Planned Audit Hours: 1050.0 1050.0 0.0 367.5 682.5

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

FN 1 Audit engagements removed to add additional follow up reviews for Workforce Development and Access and Diversity.
 FN 2 Remove CCTA Element Audit and replace with TBR system-wide required Veterans Affairs audit.

Nashville State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2022
Revised January 2022

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	President's Expense Audit - VSCC	3.3	Sep-21	75.0	75.0	0.0	0%		75.0	0.0	Jan-22	Completed
FM	R	CARES Act	3.7	Mar-22	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
IA	R	CCTA Element (Completion)	3.9	Jul-21	37.5	37.5	0.0	0%		37.5	0.0	Sep-21	Completed
IS	A	Police Department	3.8	Oct-21	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
FM	A	Travel	3.4	Aug-21	100.0	100.0	0.0	0%		30.0	70.0		In Progress
FM	A	Purchase Card / Procurement	3.4	Apr-22	112.5	112.5	0.0	0%		0.0	112.5		Scheduled
FM	A	Cash Collection	3.3	May-22	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
IS	C	Consulting Activities (Grant Policies and Procedures)	3.4	Jan-22	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
AD	F	Founation Audit Follow Up	3.0	Jul-21	37.5	37.5	0.0	0%		22.5	15.0		In Progress
IS	R	CCTA Element	3.7	Feb-22	112.5	112.5	0.0	0%		0.0	112.5		Scheduled
IS	C	Consulting Activities (Other)	3.0	As Needed	75.0	75.0	0.0	0%		35.0	40.0		In Progress
IS	F	Physical Security / Campus Safety Follow Up	4.3	Nov-21	100.0	100.0	0.0	0%		22.5	77.5		In Progress

Total Planned Audit Hours: **1050.0** **1050.0** **0.0** **222.5** **827.5**

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

Northeast State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2022
Revised January 2022

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	CARES Act Funding Audit	5.0	Jan-21	75.0	75.0	0.0	0%			75.0		Scheduled	
FM	R	Single Audit Follow-Up	5.0	Jul-21	100.0	100.0	0.0	0%			99.5	0.5	Sep-21	Completed
IS	S	Gramm Leach Bliley Act Program	5.0	Jul-21	40.0	40.0	0.0	0%			18.5	21.5		In Progress
FM	A	NorCard Procurement Cards	5.0	Sep-21	40.0	40.0	0.0	0%			22.5	17.5		In Progress
IS	S	HEERF Round 1	5.0	Oct-21	100.0	100.0	0.0	0%			47.5	52.5		In Progress
IT	S	HEERF Round 2	5.0	Feb-21	100.0	100.0	0.0	0%			52.5	47.5		In Progress
FM	S	HEERF Round 3	5.0	Apr-21	100.0	100.0	0.0	0%			51.5	48.5		In Progress
SS	R	Complete College Tennessee Act Element	5.0	Jan-21	100.0	0.0	-100.0	-100%	1			0.0		Removed
SS	R	Veterans Administration Benefits	5.0	Jan-22	100.0	100.0	0.0	0%				100.0		Scheduled
IS	I	Developing Investigations-Assist TBR	5.0	Jul-21	30.0	30.0	0.0	0%			2.0	30.0		In Progress
IS	I	Unscheduled Investigations	5.0	Jul-21	50.0	50.0	0.0	0%				50.0		Scheduled
FM	R	State Audit Assistance - Year End	5.0	Jun-22	30.0	30.0	0.0	0%			41.5	30.0		In Progress
IS	S	Special Requests and Projects	5.0	Jul-21	100.0	100.0	0.0	0%			41.5	100.0		In Progress
IS	F	Other Audit Follow-Up	5.0	Jul-21	50.0	50.0	0.0	0%			24.0	50.0		In Progress
IS	M	Risk Assessment	5.0	Oct-21	35.0	35.0	0.0	0%			22.0	35.0	Jan-22	Completed
IS	C	Management Advisory Services	5.0	Jul-21	100.0	100.0	0.0	0%			72.5	100.0		In Progress
Total Planned Audit Hours:					1150.0	1050.0	-100.0				495.5	758.0		

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

FN1- Replaced with added required Veterans Administration Benefits audit.

Pellissippi State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2022
Revised January 2022

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	Jan-22	225.0	225.0	0.0	0%		0.0	225.0		Scheduled
FM	R	Year End Inventory & Cash Counts	5.0	Jul-21	15.0	37.5	22.5	150%		20.0	17.5		In Progress
IS	R	Funding Formula - Progression	5.0	Mar-22	112.5	0.0	-112.5	-100%	FN6	0.0	0.0		Removed
FM	F	Audit Follow-Ups	5.0	Feb-22	37.5	37.5	0.0	0%		10.5	27.0		In Progress
IS	M	Risk Assessment (including Financial Aid)	5.0	Nov-21	37.5	37.5	0.0	0%		17.0	20.5		In Progress
IA	S	Faculty Credentials	5.0	Oct-21	105.0	15.0	-90.0	-86%	FN5	15.0	0.0		Removed
IA	S	Review of Compliance Assist	5.0	Dec-21	37.5	0.0	-37.5	-100%	FN5	0.0	0.0		Removed
AD	C	Advancement Management Advisory Services, Consultation, etc.	5.0	Jul-21	52.5	52.5	0.0	0%		15.0	37.5		In Progress
FM	C	Finance Management Advisory Services, Consultation, etc.	5.0	Jul-21	37.5	37.5	0.0	0%		14.5	23.0		In Progress
IS	C	Institutional Support Management Advisory Services, Consultation, etc. (includes Covid-19 and SACSCOC MAS)	5.0	Jul-21	150.0	225.0	75.0	50%	FN1	100.0	125.0		In Progress
IS	I	Unscheduled Investigations and Special Requests	5.0	Jul-21	45.0	45.0	0.0	0%		2.5	42.5		In Progress
IT	C	IT Audit Management Advisory Service - Phishing Campaign & Building Security Review	5.0	Jul-21	195.0	195.0	0.0	0%		95.5	99.5		In Progress
IT	C	IT Audit Management Advisory Service - General Review	5.0	Jul-21	165.0	135.0	-30.0	-18%		55.5	79.5		In Progress
IT	C	IT Audit Management Advisory Service - PCI & ACH Review	5.0	Jul-21	120.0	105.0	-15.0	-13%		57.0	48.0		In Progress
IS	I	Investigation - Referral from Equity and Compliance of issues related to Campus Police	5.0	Sep-21	0.0	30.0	30.0	100%		23.5	6.5		In Progress
IS	O	Cyber-Incident	5.0	Dec-21	0.0	800.0	800.0	100%	FN5	195.0	605.0		In Progress
IT	A	Vulnerability Assessment - Banner Server	4.0	Jul-21	187.5	37.5	-150.0	-80%	FN2	32.0	5.5	Aug-21	Completed
IT	A	Vulnerability Assessment - PS3 (Employee File Share Server)	3.9	Sep-21	187.5	240.0	52.5	28%	FN3	232.5	7.5	Sep-21	Completed
FM	A	Technology Access Fee	3.7	Aug-21	150.0	150.0	0.0	0%		143.0	7.0	Nov-21	Completed
IT	A	Computer Center - Disaster Recovery	3.5	Dec-21	150.0	0.0	-150.0	-100%	FN5	0.0	0.0		Removed
IT	A	Vulnerability Assessment - password.pstcc.edu.server	3.4	Feb-22	187.5	0.0	-187.5	-100%	FN5	0.0	0.0		Removed
IT	A	Vulnerability Assessment - pscas.pstcc.edu.server	3.4	Apr-22	187.5	20.0	-167.5	-89%	FN4	17.5	2.5		Removed

Total Planned Audit Hours: 2385.0 2425.0 40.0 1046.0 1379.0

Estimated Available Audit Hours = 2,352.50

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 - Original budget did not include hours for the SACSCOC visit. At the request of the President internal audit provided assistance to the visiting team for the days they were in town.

FN2 - When the initial scan was performed of this server numerous problems were encountered. Because of this a discussion was held with the Director of Network and Technical Services who thought that this server had been shut down when the college migrated to Azzure. Apparently that did not occur but the server was shut down by the college the day after the Director of Internal Audit discussed this issue with the Director of Network and Technical Services. For this reason an official audit was not completed but appropriate information was provided by audit to the Vice President of Information Services as well as the President.

FN3 - During the course of the vulnerability assessm+A28ent of the employee file share server the issue of sensitive content (PII) being maintained on these servers was raised by the Director of Network and Technical Services. Because of this additional hours which did not specifically related to the vulnerability assessment were charged to this audit that were not directly related to the actual vulnerability assessment audit.

FN4 - When the initial scan was performed of this server numerous problems were encountered. Because of this a discussion was held with the Director of Network and Technical Services who stated that this server was in the process of being shut down and removed from services. Due to this fact the audit was removed from the audit plan even though a small amount of audit time had already been spent on the review.

FN5 - The hours added and removed from the audit plan related to a cyber attack that occurred in December of 2021. At that time all electronic records of audits conducted and completed as well as audit plans and status reports were encrypted and lost. Some of the hours in this category reflect hours were audit has provided assistance to college management in responding to the cyber attack and the other hours in this category reflect hours where audit is recreated electronic records that were lost during the attack. Audit has made a decision to try to electronically recreate records for the past two fiscal years.

FN6 - The Board of Regents made a decision to not make this a required audit in fiscal year 2021-2022 so this audit was removed from the audit plan.

**Roane State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2022
Revised January 2022**

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	CCTA	5.0	Jan-22	75.0	75.0	0.0	0%			75.0		Scheduled
FM	R	Year End Cash Counts	5.0	May-22	45.0	45.0	0.0	0%			45.0		Scheduled
IS	M	Enterprise Risk Assessment	5.0	Aug-21	75.0	75.0	0.0	0%		50.3	24.8	Jan-22	Completed
FM	A	Grants	3.6	Aug-21	75.0	75.0	0.0	0%		27.0	48.0		In Progress
FM	R	CARES Act	5.0	Jan-22	75.0	75.0	0.0	0%			75.0		Scheduled
IS	A	Sick Leave Bank	3.5	Jul-21	50.0	50.0	0.0	0%		9.5	40.5		In Progress
FM	F	State Audit Follow-up	5.0	Jul-21	75.0	75.0	0.0	0%		30.3	44.8		In Progress
FM	F	IAR Audit Follow-up	5.0	Jul-21	75.0	75.0	0.0	0%		35.0	40.0		In Progress
FM	I	Unscheduled Investigations	5.0	Jul-21	90.0	90.0	0.0	0%		49.3	40.8		In Progress
IS	C	Management Advisory Services	5.0	Jul-21	142.5	142.5	0.0	0%		85.5	57.0		In Progress
AX	S	Foundation - Restricted Funds	4.7	Jul-21	75.0	75.0	0.0	0%		17.8	57.3		In Progress
IA	S	Nursing Program Review	4.4	Jul-21	75.0	75.0	0.0	0%		35.8	39.3		In Progress
IA	R	Police/Safety Equipment Inventory	3.1	Jul-21	22.5	22.5	0.0	0%		14.5	8.0		In Progress
FM	A	Equipment Inventory & Tagging	3.7	Jan-22	65.0	65.0	0.0	0%			65.0		Scheduled
IS	R	Campus Safety & Security	5.0	Jul-21	10.0	10.0	0.0	0%		3.0	7.0		In Progress
AD	R	CCTA - Graduation	5.0	Jul-21	25.0	25.0	0.0	0%		17.5	7.5		In Progress

Total Planned Audit Hours: 1050.0 1050.0 0.0 375.3 674.8

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

Southwest Tennessee Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2022
Revised January 2022

Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Revised to Original		FN	Planned to Actual		Completion Date	Current Status
							Change in Hours	Change in Percentage		Actual Hours	Variance		
SS	S	Out of State tuition		Jan-22	76.5	61.5	-15.0	-20%			61.5		Scheduled
FM	S	Review of Driver License		Feb-22	55.5	55.5	0.0	0%			55.5		Scheduled
PP	I	Inv 20-1 Investigation Employee Overpaid		Jun-22	30.0	30.0	0.0	0%		24.0	6.0	30-Jul	Completed
FM	E	Inv 20-3 Investigation of Clubs		Jul-21	52.5	67.5	15.0	29%		67.0	0.5		In-Progress
FM	I	Inv 20/4 Investigation of Cafeteria		Feb-22	24.0	24.0	0.0	0%			24.0		Scheduled
IA	P	Review of Radiology Acceptance		Dec-21	97.5	97.5	0.0	0%		64.5	33.0		In-Progress
SS	R	CCTA		Jun-22	87.5	87.5	0.0	0%			87.5		Scheduled
FM	R	Cares		Jun-22	97.5	97.5	0.0	0%			97.5		Scheduled
IS	A	IAR-Risk Management		Sep-21	30.0	30.0	0.0	0%		22.5	7.5		In-Progress
FM	A	IAR-Cash Count		Jun-22	55.5	55.5	0.0	0%			55.5		Scheduled
IS	F	FU-Campus Safety Audit		Jun-22	55.5	55.5	0.0	0%			55.5		Scheduled
IT	F	FU-State Audit		Nov-21	37.5	37.5	0.0	0%		12.5	25.0	18-Aug	Completed
FM	F	FU-Account Payable Vendor		Feb-22	37.5	37.5	0.0	0%			37.5		Scheduled
IS	F	FU-Internal Audit Follow Up		Jul-21	40.5	40.5	0.0	0%		21.0	19.5		In-Progress
FM	F	FU-Whitehaven Federal Work Study		Apr-22	37.5	37.5	0.0	0%			37.5		Scheduled
FM	S	FU Review of Ghost Employee		Feb-22	37.5	37.5	0.0	0%			37.5		Scheduled
FM	P	ACM-software		Jul-22	60.0	60.0	0.0	0%		43.5	16.5		In-Progress
SS	C	IAR-General Consultant		Jul-21	67.5	67.5	0.0	0%		4.5	63.0		In-Progress
FM	I	Unscheduled Investigation		Jul-21	67.5	37.5	-30.0	-44%			37.5		In-Progress
SS	R	Veteran's Affairs Benefit Certification		Dec-21	0.0	30.0	30.0	100%	FN1	7.5	22.5		In-Progress
Total Planned Audit Hours:					1047.5	1047.5	0.0			267.0	780.5		

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

FN 1-Added TBR Required Audit

Volunteer State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2022
Revised January 2022

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	CCTA Completion Element	5.0	May-21	100.0	100.0	0.0	0%		88.5	11.5	Aug-21	Completed
FM	P	ProCard Review - Science Department	4.2	Aug-21	100.0	100.0	0.0	0%		151.5	-51.5	Oct-21	Completed
FM	A	Cash Receipts	4.5	Oct-21	175.0	175.0	0.0	0%		39.0	136.0		In Progress
IS	M	Management Risk Assessment	5.0	Oct-21	100.0	100.0	0.0	0%		32.0	68.0		In Progress
IS	R	CARES Act	5.0	Jan-22	175.0	175.0	0.0	0%			175.0		Scheduled
SS	R	CCTA Funding Formula Outcomes	8.1	Apr-22	175.0	0.0	-175.0	-100%	1		0.0		Removed
FM	R	State Audit Year-End Work	5.0	Jun-22	40.0	40.0	0.0	0%			40.0		Scheduled
IS	P	IIA QAR Self-Assessment	5.0	Jul-21	30.0	30.0	0.0	0%			30.0		Scheduled
IS	F	Follow-Up Activities	5.0	Jul-21	40.0	40.0	0.0	0%		34.5	5.5		In Progress
IS	C	General Consultation	5.0	Jul-21	100.0	100.0	0.0	0%		42.5	57.5		In Progress
IS	I	Unscheduled Investigations	5.0	Jul-21	40.0	40.0	0.0	0%		1.0	39.0		In Progress
SS	R	Veterans Benefits		Feb-22	0.0	175.0	175.0	100%	2		175.0		Scheduled

Total Planned Audit Hours: 1075.0 1075.0 0.0 389.0 686.0

Estimated Available Audit Hours = 908.0

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: CCTA Funding Formula Outcomes will be deferred to next year.

Footnote 2: Veterans Benefits audit assigned by TBR.

**Walters State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2022
Revised January 2022**

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-21	150.0	150.0	0.0	0%		156.5	-6.5		In Progress
FM	F	State Audit Assist/Follow-up	5.0	Oct-21	12.0	12.0	0.0	0%		4.0	8.0		In Progress
IS	R	IAR-CARES Act Review 2021	5.0	Jun-22	40.0	40.0	0.0	0%		0.0	40.0		Scheduled
IS	R	WCC Risk Assessment	5.0	Jan-22	22.5	22.5	0.0	0%		0.0	22.5		Scheduled
M	R	WCC Risk Assessment Inventory	5.0	Jan-22	22.5	2.5	-20.0	-89%		0.0	2.5		Scheduled
IS	R	WCC IET and Fin Aid Risk Assessments	5.0	Feb-22	37.5	37.5	0.0	0%		0.0	37.5		Scheduled
SS	R	IAR-CCTA-Progression	5.0	Jun-22	105.0	65.0	-40.0	-38%		0.0	65.0		Scheduled
FM	R	YE Procedures FYE 2021	5.0	Jun-22	22.5	22.5	0.0	0%		22.5	0.0	Jul-21	Completed
FM	R	YE Procedures FYE 2022	5.0	Jul-21	22.5	22.5	0.0	0%		0.0	22.5		Scheduled
IT	R	IAR-NACHA-2022	5.0	Jan-22	75.5	75.5	0.0	0%		0.0	75.5		Scheduled
I	R	Unscheduled Investigations	5.0	Jul-21	105.0	105.0	0.0	0%		75.0	30.0		In Progress
A	IT	IT Governance	5.0	Sep-21	80.0	80.0	0.0	0%		33.0	47.0		In Progress
A	M	Accounts Receivable	5.0	Sep-21	75.0	75.0	0.0	0%		45.0	30.0		In Progress
A	IS	Business Continuity Planning	5.0	Jul-21	75.0	75.0	0.0	0%		89.0	-14.0		In Progress
S	IS	Leave Time Keeping	5.0	Feb-22	75.0	75.0	0.0	0%		0.0	75.0		Scheduled
A	FM	Travel Reimbursements	4.8	Mar-22	60.0	60.0	0.0	0%		0.0	60.0		Scheduled
A	PP	Physical Plant/Maintenance	4.8	Apr-22	40.0	40.0	0.0	0%		0.0	40.0		Scheduled
A	IS	Veterans Affairs Benefits	5.0	Feb-22	0.0	60.0	60.0	100%		0.0	60.0		Scheduled

Total Planned Audit Hours: 1020.0 1020.0 0.0 425.0 595.0

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

**TCAT
Internal Audit Plan
Fiscal Year Ending June 30, 2022
Revised January 2022**

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	FY 20 TCAT Risk Assessment	NA	Oct-21	100.0	100.0	0.0	0%		7.5	92.5		In Progress
FM	C	FY 20 TCAT Consultation	NA	Jul-21	250.0	250.0	0.0	0%		189.0	61.0		In Progress
FM	C	FY 20 TCAT Year End Procedures	NA	Jun-22	50.0	50.0	0.0	0%		20.5	29.5		In Progress
FM	C	FY 20 TCAT Audit Program	NA	Jul-21	150.0	150.0	0.0	0%		67.0	83.0		In Progress
FM	A	FY 21 TCAT Memphis Controls Review	5.0	Sep-21	75.0	75.0	0.0	0%			75.0		
FM	A	FY 21 TCAT McMinnville Controls Review	5.0	Jul-21	37.5	37.5	0.0	0%			37.5		
FM	R	FY 20 TCAT Knoxville President's Expense	4.7	Jul-21	37.5	37.5	0.0	0%		34.0	3.5		In Progress
FM	R	FY 19 TCAT Murfreesboro President's Expense	4.7	Aug-21	37.5	37.5	0.0	0%		27.0	10.5		In Progress
FM	R	FY 19 TCAT Nashville President's Expense	4.6	Jan-21	37.5	37.5	0.0	0%		22.5	15.0		In Progress
FM	A	FY 20 Nashville-IAR-Equipment/Security Review	4.6	Jan-21	37.5	0.0	-37.5	-100%		0.0	0.0		Removed
FM	R	FY 19 TCAT Jackson/Whiteville President's Expense	3.7	Oct-21	37.5	37.5	0.0	0%		42.0	-4.5		In Progress
FM	R	FY 20 TCAT Hohenwald President's Expense	3.2	Oct-21	37.5	37.5	0.0	0%		15.0	22.5		
FM	R	FY 20 TCAT Ripley President's Expense	2.7	Feb-21	37.5	37.5	0.0	0%		30.0	7.5		In Progress
FM	R	FY 20 TCAT Pulaski President's Expense	2.7	Mar-21	37.5	37.5	0.0	0%		39.5	-2.0		In Progress
FM	R	FY 20 TCAT Newbern President's Expense	2.6	Feb-21	37.5	37.5	0.0	0%		41.5	-4.0	Nov-21	Completed
FM	R	FY 20 TCAT Oneida President's Expense	2.6	Jul-21	37.5	37.5	0.0	0%		28.0	9.5		In Progress
FM	R	FY 20 TCAT Crump President's Expense	2.6	May-21	37.5	37.5	0.0	0%		39.5	-2.0	Oct-21	Completed
FM	R	FY 20 TCAT Jacksboro President's Expense	2.1	Mar-21	37.5	37.5	0.0	0%		22.5	15.0		In Progress
FM	R	FY 20 TCAT Chattanooga President's Expense	1.3	May-21	37.5	37.5	0.0	0%			37.5		
FM	A	FY 21 Cosmetology Controls Review	NA	Aug-21	100.0	100.0	0.0	0%		55.5	44.5		In Progress
FM	R	TCAT Covington President's Expense	Added	Dec 21	0.0	37.5	37.5	100%		42.5	-5.0	21-Dec	Completed

Total Planned Audit Hours: 1250.0 1250.0 0.0 723.5 526.5

Estimated Available Audit Hours = 1,250

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

TBR- Information Systems
Internal Audit Plan
Fiscal Year Ending June 30, 2022
Revised January 2022

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			
IT	R	ChSCC Information Systems	5.0	Nov-21	150.0	150.0	0.0	0%		58.5	91.5		In Progress	
IT	R	CoSCC Information Systems	5.0	Mar-22	150.0	150.0	0.0	0%			150.0		Scheduled	
IT	R	DSCC Information Systems	5.0	Mar-21	150.0	75.0	-75.0	-50%		75.0	0.0	Aug-21	Completed	
IT	R	PSCC Information Systems	5.0	Nov-21	0.0	150.0	150.0	100%		21.0			In Progress	
IT	R	NeSCC Information Systems	5.0	Jul-21	150.0	150.0	0.0	0%		168.0	-18.0		In Progress	
IT	R	RSCC Information Systems	5.0	Jul-21	150.0	150.0	0.0	0%		199.5	-49.5		In Progress	
IT	R	VSCC Information Systems	5.0	Jan-22	0.0	150.0	150.0	100%			150.0		Scheduled	
IT	R	WSCC Information Systems	5.0	Feb-21	150.0	50.0	-100.0	-67%		49.5	0.5	Jul-21	Completed	
Total Planned Audit Hours:					900.0	1025.0	125.0				522.0	324.0		

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

**TBR- Investigations
Internal Audit Plan
Fiscal Year Ending June 30, 2022
Revised January 2022**

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-21	200.0	162.5	-37.5	-19%		87.5	75.0		In Progress
IS	P	Investigation Management		Jul-21	200.0	150.0	-50.0	-25%		75.0	75.0		In Progress
IS	R	State Audit Follow-up for TBR		Jul-21	75.0	75.0	0.0	0%			75.0		In Progress
FM	I	Unscheduled Investigations		Jul-21	480.0	72.5	-407.5	-85%			72.5		In Progress
IS	S	INV TBR 21-04		Feb-21	20.0	20.0	0.0	0%		20.0	0.0	Nov-21	Completed
PP	I	INV TBR 21-05		Feb-21	37.5	75.0	37.5	100%		37.5	37.5		In Progress
FM	I	INV TBR 21-06		Apr-21	37.5	37.5	0.0	0%		37.5	0.0	Jan-22	Completed
IS	I	INV TBR 22-01		Oct-21	0.0	45.0	45.0	100%		45.0	0.0	Jan-22	Completed
FM	R	President's Expense Audit - STCC		Sep-21	0.0	112.5	112.5	100%		112.5	0.0	Nov-21	Completed
IS	S	Application Data Review		Jul-21	0.0	300.0	300.0	100%		200.0	100.0		In Progress
Total Planned Audit Hours:					1050.0	1050.0	0.0			615.0	435.0		

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

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Review of Internal Audit Charters

DATE: March 8, 2022

PRESENTER: Mike Batson

ACTION REQUIRED: Roll Call Vote

STAFF'S
RECOMMENDATION: Approve

The TBR system's internal audit offices develop internal audit charters to define the audit activity's purpose, authority, and responsibility, in accordance with the *International Standards for the Professional Practice of Internal Auditing*, issued by the Institute of Internal Auditors (IIA) which states:

1000 - Purpose, Authority, and Responsibility

The purpose, authority, and responsibility of the internal audit activity must be formally defined in an internal audit charter, consistent with the Definition of Internal Auditing, the Code of Ethics, and the Standards. The chief audit executive must periodically review the internal audit charter and present it to senior management and the board for approval.

An annual review of the charter template is performed by the Internal Audit Directors group for consideration of any revisions, particularly with regard to changes in internal audit standards. The charter for each audit office is signed by the campus president and internal audit director before submission to the Audit Committee for approval.

The attached charter has been revised due to a change in Campus President or Director of Internal Audit and is recommended for the committee's approval.

Dyersburg State Community College

Internal Audit Charter

Introduction

Dyersburg State Community College is an institution of the Tennessee Board of Regents (TBR) system. The system is governed by the Board of Regents, consisting of 19 members (the Board) as determined by state law. The TBR Audit Committee is a standing committee of the Board. In accordance with the “State of Tennessee Audit Committee Act of 2005,” the System-wide Chief Audit Executive reports directly to the Audit Committee and the Board and oversees the internal audit operations. Dyersburg State Community College employs an internal auditor in accordance with TBR policy.

Purpose

Internal audit is an independent, objective assurance and consulting activity designed to add value and improve Dyersburg State Community College operations. The mission of internal audit is to enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight. Internal audit helps DSCC accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. Internal audit assists DSCC’s management in the effective discharge of their duties and responsibilities by evaluating activities through assurance and consulting services, recommending improvements, and providing other information designed to promote effective controls.

Assurance services involve the internal auditor’s objective assessment of evidence to provide an independent opinion or conclusions regarding an entity, operation, function, process, system, or other subject matter. The nature and scope of the assurance engagement are determined by the internal auditor. There are generally three parties involved in assurance services: (1) the person or group directly involved with the entity, operation, function, process, system, or other subject matter — the process owner, (2) the person or group making the assessment — the internal auditor, and (3) the person or group using the assessment — the user.

Consulting services are advisory in nature, and are generally performed at the specific request of an engagement client. The nature and scope of the consulting engagement are subject to agreement with the engagement client. Consulting services generally involve two parties: (1) the person or group offering the advice — the internal auditor, and (2) the person or group seeking and receiving the advice — the engagement client. When performing consulting services, the internal auditor should maintain objectivity and not assume management responsibility.

DSCC's management has the primary responsibility for establishing and maintaining a sufficient system of internal controls.

Audit Standards

The internal audit function adheres to mandatory elements of the Institute of Internal Auditors' International Professional Practices Framework, including the Definition of Internal Auditing, the Code of Ethics, the *International Standards for the Professional Practice of Internal Auditing (Standards)*, and the Core Principles for the Professional Practice of Internal Auditing. These mandatory elements constitute principles of the fundamental requirements for the professional practice of internal auditing and for evaluating the effectiveness of the internal audit activity's performance.

Authority and Scope

Internal audit's review of operations may include the examination and evaluation of the effectiveness of all aspects of institutional operations at DSCC. In the course of its work, internal audit has complete and direct access to all DSCC books, electronic and manual records, physical properties, and personnel information relative to the performance of duties and responsibilities. All documents and information given to internal audit during their work will be handled in the same prudent manner that DSCC expects of the employees normally accountable for them.

Organizational Status/Reporting Structure

In accordance with T.C.A. 49-14-102 and TBR Policy 4-01-05-00, *Internal Audit*, the System-wide Chief Audit Executive reports directly to the Audit Committee and the TBR. DSCC's Director of Internal Audit reports to the President with audit reporting responsibility to the Audit Committee and the Board through the System-wide Chief Audit Executive.

The internal auditing services provided by the internal audit office are reported directly to the President and the TBR Audit Committee. All audit work is summarized in timely written reports distributed to management to ensure that the results are given due consideration. In addition to management, reports or summaries are distributed to members of the Audit Committee and to the State of Tennessee, Comptroller's Office. Management is provided a discussion draft of the audit report prior to the report being issued. Internal audit is responsible for following up timely on audit findings to ascertain the status of management's corrective actions.

Independence and Objectivity

Internal audit has neither direct responsibility for, nor authority over, any of the activities, functions, or tasks it reviews, nor shall their review relieve others of their responsibilities. The internal auditor must maintain a high degree of independence and not be assigned duties or engage

in any operations or decision making in any activities that they would normally be expected to review or evaluate as part of the normal audit function.

Responsibility and Role

TBR Policy 04:01:05:00, *Internal Audit*, states the role of internal audit is to assist members of the organization in the effective discharge of their responsibilities. Meaningful internal auditing requires cooperation among internal audit, DSCC's administration, and the department under audit. In fulfilling their responsibilities, internal audit will:

- Comply with auditing standards established by the Institute of Internal Auditors to ensure the effectiveness and quality of the internal audit effort.
- Develop and implement audit plans and programs after consultation with the President that respond to both risk and cost effectiveness criteria.
- Review the reliability and integrity of information, and the information technology processes that produce that information.
- Verify compliance with applicable policies, guidelines, laws, and regulations.
- Suggest policies and procedures or improvements to existing policies and procedures where appropriate.
- Provide audit reports that identify internal control issues and make cost-effective recommendations to strengthen control.
- Facilitate the resolution of audit issues with administrators who have the most direct involvement and accountability.
- Review institutional operations (financial and other) on an advisory basis to inform and assist management in the successful execution of their duties.
- Assist with audits or perform certain agreed upon procedures for external parties. External parties include but are not limited to audit offices of federal and state governments and related agencies.
- Review management's risk assessment process and advise management on the reasonableness and propriety of the assessment.
- Promote and evaluate fraud prevention and identification programs and investigate allegations involving fraud, waste, and abuse.
- Demonstrate and promote appropriate ethics and values within the organization.

- Communicate activities and information among the board, internal auditors, external auditors and the administration.

Quality Assurance and Improvement

Internal audit will maintain a quality assurance and improvement program that covers all aspects of the internal audit activity. The program will include an evaluation of the internal audit's conformance with the *Standards* and an evaluation of whether the internal auditors apply the Institute of Internal Auditors' Code of Ethics, Definition of Internal Auditing, and the Core Principles for the Professional Practices of Internal Auditing. The program will include both internal and external assessments. The System-wide Chief Audit Executive will communicate the results of the assessments to the Audit Committee.

Periodic Review of Internal Audit Charter

This charter will be periodically assessed by the Chief Audit Executive to determine whether the purpose, authority, and responsibilities defined in this charter are adequate to enable the internal auditing activity to accomplish its objectives. The results of the periodic assessment will be communicated to senior management and the Audit Committee.



President, Dyersburg State Community College

1-11-2022
Date



Auditor, Dyersburg State Community College

1-10-22
Date