

TENNESSEE BOARD OF REGENTS
Committee on Audit

AGENDA
November 15, 2022

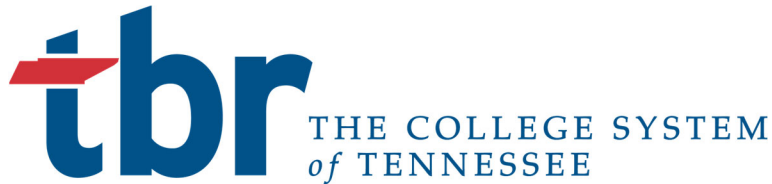
- I. INFORMATIONAL REPORTING (Mike Batson)**
 - a. Highlights of Audit Findings and Recommendations**
 - b. Audit Reports and Reviews**
 - c. System-wide Internal Audit Updates**
 - d. Review of Annual Audits and Expenses for the Chancellor and Presidents for Fiscal Year 2022**

- II. CONSENT AGENDA (Mike Batson)**
 - a. Review of Revisions to Fiscal Year 2023 Internal Audit Plans**

- III. REVIEW OF SALARIES AND STAFFING FOR THE OFFICE OF SYSTEM-WIDE INTERNAL AUDIT (Mike Batson)**

- IV. REVIEW OF SALARIES AND BUDGETS FOR INTERNAL AUDITORS (Mike Batson)**

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



BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Highlights of Audit Findings and Recommendations

DATE: November 15, 2022

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S
RECOMMENDATION: Accept Report

The following items will be discussed with the Audit Committee:

Comptroller's Office- Financial and Compliance Audits
TCAT Jackson- TSAC Financial Aid Program Review
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 September 30, 2022. 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 Internal Audit Recommendations- Community Colleges (Reports sorted by Status, Institution, Report Release Date)										
Institution	Report Release Date	Recommendation	Responsible Staff	TBR Vice Chancellor Area	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	Notes and Dates	Status
DSCC	4/22/22	The review process for VA Benefit Certifications is not well documented, signed and dated by the person conducting the review. It is recommended that a written checklist of items needed for the student file be created and implemented and that the person conducting the review sign off on all items reviewed and note the date of the review. All appropriate certifying documentation, as well as a review of charges calculated and the beginning and ending dates reported in the VA Once system should be included in the review.	Director of Financial Aid	Policy and Strategy	9/1/22		0	8/31/22		Action Completed
MSCC	6/30/2022	We recommend that a budget authority for the Veterans Services operating account and Annual Reporting Fees (ARF) funds be clearly established with regular review of accounting records to ensure accuracy, completeness, review, and reconciliation. Accounts should be corrected as soon as possible to reflect appropriate and accurate expenditures and classifications.	Director of Admissions and Records, Executive Vice President of Business and Finance	Policy and Strategy	8/1/2022		0	8/31/2022	9/1/22 - The Business Office provided training and access was given to the finance module to staff with budgetary authority.	Action Completed
MSCC	6/30/2022	We recommend that the Academic Affairs unit ensure that faculty are reporting FA (failed to attend) student status on a timely basis to ensure the ability of the SCO to report to the VA on a timely basis; to avoid negative consequences for veteran students; and to be in compliance with Title IV program requirements. Discrepancies in reporting across courses for students should be investigated to ensure that appropriate dates and classifications are being used.	Executive Vice President of Academic Affairs	Policy and Strategy	8/18/2022		0	8/19/2022	9/1/22 - The Veterans Affairs Coordinator presented to institution faculty at Convocation held 8/18/22 on the importance of timely attendance reporting for veteran and all students.	Action Completed
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	Policy and Strategy	12/31/2021	6/30/2022	1	7/31/2020	6/23/22 - met with VP Student Learning & Dean Health Sciences. They outlined their decisions regarding contract length for the Clinical Coordinators in the specific disciplines having this role. I requested a summary in writing which I have not received. 7/26/22 - I received a revised matrix for release time for Program Directors & Program Directors/Clinical Coordinators but not Clinical Coordinators. This does not address the problem of a documented payment method to Clinical Coordinators. It is anticipated that RSCC will work with TBR and other colleges to develop this new matrix. 9/1/22 - Working on a review of the past 2 school year's workload for Health Sciences' Clinical Coordinators. Will issue a report with this data which will underscore the need for a revised methodology of computing workload for these faculty members.	Action Completed
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	Business and Finance	8/1/2021	12/31/2022	2	2/2/2021	2/3/2022 - TCAT management reported that a cost effective solution had not been identified resulting in a project request to the IT development team. However, the team lead has left the college and other projects have a greater priority. 6/28/2022 - significant turnover has plagued the Technology team The TCAT project is currently on hold.	In Progress

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ChSCC	7/29/2022	Follow-up to Campus Safety and Security Upgrades: Management should work to complete installation of phase three hardware in the warehouse and eliminate door chaining risk.	Executive Vice President - Business and Finance	Business and Finance	9/30/2022	3/31/2023	1	9/27/2022	9/27/2022 - Management has eliminated the chaining risk, but has a few hardware installations to complete. The installations have been hampered by staffing issues and remodeling efforts.	In Progress
CISCC	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	Business and Finance; Policy and Strategy	7/1/2021		0	2/1/2022	VPAA is verifying that the budget she requested (in order to comply with outside regulatory agency for Nursing instruction) gets funded properly in the FY23 Revised Oct budget	In Progress
CISCC	6/16/2021	Management should complete the upgrading of exterior doors in a timely manner.	VP of Finance and Operations	Business and Finance	1/31/2022		0	6/29/2022	As a follow-up to the 6/16/21 Safety Audit, all doors have been properly replaced except for 3 sets in the Gym. <u>Update:</u> 3 more sets of doors with improper handles were found in the Student Center for a total of 6 sets.	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	Economic and Community Development	2/28/2021		0	1/6/2021	6/24/22 - High turnover of key personnel since 2020; key management in place February 2022 and management has initiated actions to resolve outcomes 7/13/2022 - IA Follow-up scheduled for September 2022 8/1/22 - IA Follow-up scheduled for September 2022 8/29/22 - IA Follow-up scheduled for September 2022 10/4/22 - Met w/ management 9/20	In 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	Economic and Community Development	2/28/2021		0	1/6/2021	6/24/22 - High turnover of key personnel since 2020; key management in place February 2022 and management has initiated actions to resolve outcomes 7/13/2022 - IA Follow-up scheduled for September 2022 8/1/22 - IA Follow-up scheduled for September 2022 8/29/22 - IA Follow-up scheduled for September 2022 10/4/22 - Met w/ management 9/20	In Progress

TBR SWIA - Status Report on Internal Audit Recommendations- Community Colleges
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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	Business and Finance	5/30/2021	6/7/2021	0	12/2/2021	6/24/2022 - key personnel transition in November 2021 delayed management action. 7/13/2022 - IA Follow-up scheduled for October 2022 8/1/2022 - Management reports completion of a GLBA specific IT risk assessment. 8/29/22 - management provided with GLBA safeguard checklist to initiate IA follow-up 10/4/22 - no change	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	Policy and Strategy	6/30/2021		0	9/17/2021	6/24/22 - High turnover in key personnel since 2019; key management in place November 2021 and management has addressed outcome; internal audit review scheduled 7/13/2022 - IA Follow-up scheduled for August 2022 8/1/22 - Scheduled for after start of semester 8/29/22 - Review scheduled to initiate mid-September. 10/4/22 - No change	In Progress
DSCC	3/31/2022	A meeting should be held with all applicable parties, including but not limited to, Athletic department staff, coaches, other departments using group travel, accounting and administrative services staff, to review the Athletic and Other Group Travel policy and decide on consistent practices, procedures and related paperwork to be used in processing all group travel events.	Vice President for Finance and Administrative Services	Business and Finance	9/1/2022	11/1/2022	2	8/16/2022	9/1/2022 - The Finance Department had an internal meeting to discuss the changes necessary for the Group Travel policy and to start work on updating the Group Travel Summary form. 10/1/2022 - Another meeting was held with Finance personnel on 9/28/22 where policies were reviewed and a new Group Travel Summary of Expenses form was developed. This form will also be a dynamic form on the DSCC internal website. Policy changes are being proposed. The next meeting to discuss these proposed changes will be on 10/19/22 with the Finance Dept. and the Athletic Dept.	In Progress
JSCC	7/16/2019	JSCC -INV19-01-Timekeeping - Recommendation 1 of 3: Supervisors and employees should be trained on time sheet procedures.	Director of Athletics and Director of Human Resources	Business and Finance	1/17/2020		0		06/27/2022- Responsible parties notified of the new recommendations process. 06/27/2022. Follow up work was conducted in Spring and Fall 2021. IA needs to review the work and determine the status.	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	Business and Finance	1/17/2020		0		06/27/2022- Responsible parties notified of the new recommendations process. 06/27/2022. Follow up work was conducted in Spring and Fall 2021. IA needs to review the work and determine the status.	In Progress

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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	Business and Finance	1/17/2020		0		06/27/2022- Responsible parties notified of the new recommendations process. 06/27/2022. Follow up work was conducted in Spring and Fall 2021. IA needs to review the work and determine the status.	In Progress
MSCC	5/4/2018	MSCC should maintain documentation of TBR approval, when required, for changes in MSCC policy.	EVP of Academic Affairs and Student Success, AVP for Academic Affairs 10/1/20 - Special Assistant to the President 6/1/22- Interim Vice President for Student Success 9/1/22 - EVP of Student Success, Interim Vice President for Student Success	Policy and Strategy	11/4/2018	10/31/2022	10	12/19/2018	6/30/22 - Motlow Policy: 5:10:00:00 Faculty Class Assignment, Teaching Load Including Outside Employment & Summer School Policy has been in process of revision at Motlow since 4/16/2021. The policy is currently being reviewed by the MSCC Policy Review Committee. 8/5/22 - No update. Policy continues in review process. 9/1/22 - Met with EVP of Academic Affairs and Interim VP for Student Success on 8/29. Policy continues in review process. Currently in review with the President's Cabinet. 9/30/22 - Update - Policy revision up for President's Cabinet vote. Then proceeds to Institutional Oversight Committee for review and approval and then TBR for approval.	In Progress
MSCC	6/29/2018	Motlow State Community College should 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 7/1/21 - Title Change - Executive Director of Diversity, Equity, and Inclusion	Policy and Strategy	12/24/2018	11/11/2022	10	10/2/2019	6/30/22 - An additional follow-up review is in process. 8/5/22 - Update - Follow up review conducted. Recommendation not cleared. Procedures have been developed but not consistently followed or fully documented., 9/1/22 - Met with Executive Director of Diversity, Equity, and Inclusion, Dean of Students, Compliance and Equity Specialist, and Access and Diversity Coordinator, and on 8/29. Revised procedures will be developed and Access and Diversity Committee policy implemented with planned date of 11/11/22. Additional follow up will be scheduled. 9/30/22 - Update - Access and Diversity Committee policy and revised procedures in development process.	In Progress

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MSCC	4/12/2019	The recommendation from the previous audit report is repeated. Motlow State Community College should 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, Assistant Vice President of Workforce Development	Economic and Community Development	9/30/2019	9/30/2022	8	12/16/2020	6/30/22 - Recommendation not cleared. An additional follow-up review will be scheduled once the THEC Workforce Training Contact Hours 2021 - 2022 guidelines are released. 8/5/22 - Update - Received Motlow prepared THEC report due in August on 7/27/22. Follow up will be conducted to test for corrective action implementation. 9/1/22 - Follow up conducted. Recommendation not cleared. Met with the EVP of Workforce and Community Development on 8/29/22. 9/30/22 - THEC review in progress. Final review to be conducted after THEC review finalized. Motlow procedures for the 2022-2023 reporting year developed.	In Progress
MSCC	4/12/2019	Motlow State Community College should 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	Economic and Community Development	9/30/2019	9/30/2022	8	12/16/2020	6/30/22 - Recommendation not cleared. An additional follow-up review will be scheduled once the THEC Workforce Training Contact Hours 2021 - 2022 guidelines are released. 8/5/22 - Update - Received Motlow prepared THEC report due in August on 7/27/22. Follow up will be conducted to test for corrective action implementation. 9/1/22 - Follow up conducted. Recommendation not cleared. Met with the EVP of Workforce and Community Development on 8/29/22. 9/30/22 - THEC review in progress. Final review to be conducted after THEC review finalized. Motlow procedures for the 2022-2023 reporting year developed.	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	Business and Finance	1/1/2020	9/30/2020	0	2/6/2020	Auditor is working with the Director of Human Resources on the formation of Conflicts of Interest Committee. HH 7/31/2022 Auditor has emailed the HR Director to follow-up on 8/25/2022 and 9/1/2022. The HR Director has not responded yet. HH 9/1/2022 Auditor has called the HR Director to follow up and left voicemail. HH 10/3/2022	In Progress

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NaSCC	4/30/2020	The Foundation should develop policies and procedures on procurement and contracting activities.	Executive Director of Foundation	External Affairs	6/1/2020	10/31/2020	0	6/1/2020	The former Executive Director of Foundation had been working with VP Business and Finance on developing the policies and procedures. The director position is currently vacant; auditor will follow up once a new director is hired. HH 6/30/2022 Auditor has emailed the new Executive Director about the recommendation. The Executive Director has not responded yet. HH 9/1/2022 Auditor has sent a follow-up email to the Executive Director. HH 10/3/2022	In Progress
NaSCC	5/20/2022	The college should establish a review process by a supervisor or other employee independent of the Veterans Affairs specialist to ensure completeness of student files and to reduce risk of inaccuracies of data entered into VA Once.	Director of Admissions and Records	Policy and Strategy	9/30/2022		0	10/3/2022	Auditor has emailed the Director of Admissions and Records for a status update. HH 10/3/2022	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	Business and Finance	1/1/2020	9/30/2020	0	2/6/2020	Auditor is working with the Director of Human Resources on the creation of conflict of interest confirmation. HH 7/31/2022 Auditor has emailed the HR Director to follow-up on 8/25/2022 and 9/1/2022. The HR Director has not responded yet. HH 9/1/2022 Auditor has called the HR Director to follow up and left voicemail. HH 10/3/2022	In Progress
STCC	4/20/2022	Each individual student employed in a Federal Work study position should have an individual job description.	Student Services	Policy and Strategy	5/31/2022	12/30/2022	1		10/03/2022- The Federal Work-Study program currently has no students in the program	In Progress
STCC	6/17/2021	Audit resources allocated to safeguarding of assets will be increased.	Internal Audit		12/30/2021	12/30/2022	4		7/30/22 The review will be conducted later in the year	In Progress
STCC	6/29/2021	Increase internal controls over data entry.	Human Resources	Business and Finance	12/30/2021	12/30/2022	3		06/30/2022- Management, IT, and Internal audit are working on a new report.	In Progress
STCC	6/29/2021	Increase internal controls over timekeeping.	Finance	Business and Finance	12/30/2021	12/30/2022	3		06/30/2022- Finance is in the process of setting up a new procedure.	In Progress
STCC	6/29/2021	Increase internal control over the employment of Adjunct Faculty.	Academic Affairs	Policy and Strategy	12/31/2021	6/30/2022	1	7/31/2022	06/23/2022- Management has made decisions regarding the recommendation, but final responses have not been submitted to Internal Audit.	In Progress
STCC	3/25/2022	Annual Reporting Fees should be segregated from the General Fund.	Veteran Affairs	Business and Finance	4/29/2022	12/30/2022	1		06/30/2022- Internal Audit Follow up will be scheduled on 2022-2023 report	In Progress
STCC	3/25/2022	Student files should be reviewed by an employee independent of the SCO.	Veteran Affairs	Policy and Strategy	4/29/2022	12/30/2022	1		06/30/2022- Internal Audit Follow up will be scheduled on 2022-2023 report	In Progress
STCC	3/25/2022	A system shall be established for retrieving mail when employees are not working on campus.	Veteran Affairs	Policy and Strategy	4/29/2022	12/30/2022	1		06/30/2022- Internal Audit Follow up will be scheduled on 2022-2023 report	In Progress

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STCC	4/20/2022	Management should ensure Federal Work Study Students are supervised during their work hours by a Center employee.	Student Services	Policy and Strategy	5/31/2022	12/30/2022	1		10/03/2022- The Federal Work-Study program currently has no students in the program	In Progress
WSSC	4/22/2022	Segregation of duties can be an effective internal control. Although the SCO reports to the Executive Director of Counseling and Testing, his work is not currently being reviewed by a second party. To provide oversight, the SCO should provide the Executive Director of Counseling and Testing or another designated employee with "Read Only" access and high-level training to create familiarity with the certification process and related requirements.	Veterans Coordinator and School Certifying Official (SCO)	Policy and Strategy	10/1/2022	12/1/2022	1	9/7/2022	10/03/2022- Since WSSC's SCO resigned, a replacement SCO has been hired and is scheduled to start on 10/17/22. After some Banner and VA-Once orientation/training, the appropriate segregation of duties can be established.	In Progress
WSSC	4/22/2022	To address unanticipated risks, the SCO should create a Business Continuity Plan using Quali Ready software.	Veterans Coordinator and School Certifying Official (SCO)	Policy and Strategy	10/1/2022	12/1/2022	1	9/7/2022	10/03/2022- Since WSSC's SCO resigned, a replacement SCO has been hired and is scheduled to start on 10/17/22. After some Banner and VA-Once orientation/training and the establishment of an appropriate segregation of duties, the Quali BCP can then be completed.	In Progress
JSCC	5/17/2022	JSCC-IAR- Veterans Affairs - Recommendation 1 of 2: Supporting documentation was missing from some of the student files including student fee schedules, Certificate of Eligibility (COE), Notice of Indebtedness (NOI) letters and original VA ONCE printouts showing credit hours prior to any amendments. Management should review the student files and ensure that adequate supporting documentation exists. It was recommended that a checklist be created and included in each student file.	Dean for Students/School Certifying Official	Policy and Strategy	1/31/2023		0			Not Yet Due
JSCC	5/17/2022	JSCC-IAR- Veterans Affairs - Recommendation 2 of 2: No evidence of student file review was determined. Management should implement review of a sample grouping of student files for each semester. A designated employee, such as the backup SCO, should conduct the review and initial, sign and date the newly implemented checklist in the student file. In addition, the reviewer should email the SCO a listing of the examined files at the completion of the review and include any requests for updates.	Dean for Students/School Certifying Official	Policy and Strategy	1/31/2023		0			Not Yet Due
MSSC	6/30/2022	We recommend that a written checklist of items needed for the student file be created and implemented and that there be regular review of files by a supervisor or other employee independent of the SCO.	Director of Admissions and Records	Policy and Strategy	10/31/2022		0			Not Yet Due
VSCC	6/14/2022	The Manager of Adult Learners and Veterans Affairs (ALVA) should implement a supervisory review of the student files and VA submissions each semester to ensure accuracy and completeness.	ALVA	Policy and Strategy	2/1/2023		0			Not Yet Due
VSCC	6/14/2022	Management should review the current Banner reporting to determine if all changes in schedule can be identified for potential reporting to the VA.	ALVA	Policy and Strategy	2/1/2023		0			Not Yet Due
VSCC	6/14/2022	Management should ensure that applicable financial aid awards are deducted from the veteran benefits	ALVA	Policy and Strategy	2/1/2023		0			Not Yet Due
VSCC	6/14/2022	Management should review the eligibility of the International Education Fee for education benefits and obtain approval from the Tennessee State Approving Agency (SAA) for certification to the VA.	ALVA	Policy and Strategy	4/1/2023		0			Not Yet Due

TBR SWIA - Status Report on State Audit Findings
(Reports sorted by Status, Institution, Report Release Date)

Institution	Report Release Date	Finding	Responsible Staff	TBR Vice Chancellor Area	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	Notes & Date	Status
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	Vice President Technology	Business and Finance	12/17/2021	12/31/2022	2	2/2/2022	06/29/2022: Two areas completed and two areas in process. 8/1/2022 - Remaining corrections hampered by staffing issues and divisional restructuring. 9/29/2022 - Lack of staff and divisional reorganization continue to affect the development of automated processes to complete corrections for these issues.	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	Business and Finance	4/30/2021	1/31/2023	3	4/20/2021	9/1/2022-Currently no students in the Work Study program.	In Progress

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

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PSCC	2/14/2020	Pellissippi State Community College did not provide adequate internal controls in one area. Ineffective internal controls increase 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	Business and Finance	9/30/2020	9/30/2022	3	9/17/2020	9/17/2022	Action Completed
ChSCC	6/10/2022	ChSCC Information Security Review: Chattanooga State Community College did not provide adequate internal controls in seventeen areas. Ineffective internal controls increase 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 seventeen areas have been corrected.	Chief Information Officer	Business and Finance	12/31/2022			8/10/2022		In Progress
CISCC	4/6/2015	CISCC ITGCR: Cleveland State Community College did not provide adequate internal controls in one area. Ineffective internal controls increase 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	Business and Finance	12/1/2015	12/31/2022	6	7/14/2017	6/13/2022	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 increase the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be provided to the Board during Audit Committee Executive Session. Five of seven areas have been corrected.	Chief Information Officer	Business and Finance	11/30/2018	12/31/2022	5	2/4/2019	6/13/2022	In Progress
CoSCC	2/5/2019	CoSCC Information Security Review: Columbia State Community College did not provide adequate internal controls in ten areas. Ineffective internal controls increase 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	Business and Finance	8/31/2019	12/31/2022	1	10/17/2019	8/10/2022	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	TBR Vice Chancellor Area	Date Management's Actions to be Implemented	Revised Date Management's Actions to be Implemented	# of Changes to Date Management's Actions to be Implemented	Initial Date of Internal Audit Follow-up	Most Recent Date of Internal Audit Follow-up	Status
NeSCC	1/7/2022	NeSCC ITGCR: Northeast State Community College did not provide adequate internal controls in ten areas. Ineffective internal controls increase 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> . Three of ten areas have been corrected.	Chief Information Officer	Business and Finance	6/30/2022	12/31/2022	1	8/9/2022		In Progress
RSCC	1/7/2022	RSCC ITGCR: Roane State Community College did not provide adequate internal controls in nine areas. Ineffective internal controls increase 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	Business and Finance	12/31/2022				9/9/2022	In Progress
VSCC	6/10/2022	VSCC ITGCR: Volunteer State Community College did not provide adequate internal controls in six areas. Ineffective internal controls increase 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 six areas have been corrected.	Chief Information Officer	Business and Finance	12/31/2022			8/10/2022	9/9/2022	In Progress
PSCC	6/28/2022	Pellissippi State Community College did not provide adequate internal controls in one area. Ineffective internal controls increase 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	Business and Finance	9/30/2022					Not Yet Due

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Audit Reports and Reviews

DATE: November 15, 2022

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S
RECOMMENDATION: Accept Report

Comptroller's Office

The Comptroller of the Treasury, Division of State Audit, under the authority of TCA 4-3-304, performs financial and compliance audits of each Tennessee Board of Regents community college and the system office, typically every other year. The Comptroller's Office also conducts performance audits of the Tennessee Board of Regents operations, as needed.

FINANCIAL AND COMPLIANCE AUDITS – FINDINGS

Columbia State Community College- Single Audit

— FYE June 30, 2021

Southwest Tennessee Community College

— FYE June 30, 2021 and June 30, 2020

FINANCIAL AND COMPLIANCE AUDITS – NO FINDINGS

Nashville State Community College

— FYE June 30, 2021 and June 30, 2020

Pellissippi State Community College

— FYE June 30, 2021 and June 30, 2020

Walters State Community College

— FYE June 30, 2021 and June 30, 2020

Tennessee Board of Regents – System Office

— FYE June 30, 2020

Tennessee Board of Regents – System Office

— FYE June 30, 2021

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 July 1, 2022 to September 30, 2022.

TCAT Jackson

– Tennessee Student Assistance Corporation (TSAC)
Program Review – Financial Aid Programs

Internal Audit

The Audit Committee will receive executive summaries for the internal audit reports issued from July 1, 2022 to September 30, 2022, as well as reports issued after September 30, 2022, 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	Campus Safety Equipment Inventory	Page 28
TCAT Nashville	President's Expense Audit FY 2021	Page 31
TCAT Ripley	President's Expense Audit FY 2021	Page 32

Internal Audit Reports for Informational Purposes- Instruction & Academic Support

STCC	Review of Medical Programs with Special Admissions Process	Page 35
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Internal Audit Reports for Informational Purposes- Follow-up

ChSCC	Follow-up to the Campus Safety and Security Upgrades Audit	Page 38
CISCC	Follow-up to the Campus Safety and Physical Security Audit	Page 39
DSCC	Follow-up to the Veterans Affairs Benefit Certification Audit	Page 40
JSCC	Additional Follow-up to the Foundation Audit	Page 41

* A Limited Official Use Only report for Pellissippi State Community College- LOU Web Server Vulnerability Assessment was completed on September 30, 2022. This report will be shared in the Audit Committee Executive Session. President's Expense Reports for Community Colleges were completed this quarter and will be shared in section I.d. of the materials.

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

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

Types of Findings

Deficiencies in Internal Control¹

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

Significant Deficiency¹

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

Material Weakness¹

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

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

Instance of Non-Compliance Required to be Reported²

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

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

² The December 2018 Revision of Government Auditing Standards, issued by the Comptroller General of the United States, Government Accountability Office.

**Tennessee Board of Regents
Audit Committee
November 15, 2022**

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

Institution	For the Year Ended	Auditor's Opinion on Financial Statements	Report on Internal Control	Report on Compliance	Results
Columbia State Community College	June 30, 2021	N/A	N/A	N/A	1

We were engaged by Columbia State Community College management to perform this agreed upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the student financial aid programs as required by federal and state regulations at Columbia State Community College for the year ended June 30, 2021. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Results – We found 1 of 60 Title IV recipients for fiscal year ended June 30, 2021, received a direct subsidized loan of \$1,782 that exceeded the recipient's gross need (student's cost of attendance minus the student's expected family contribution and estimated financial assistance) and thus was not in compliance with eligibility requirements as set forth in the 2021 Compliance Supplement of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

Note: This engagement was a limited, agreed upon procedures review and no response was required from the institution.

Institution	For the Year Ended	Auditor's Opinion on Financial Statements	Report on Internal Control	Report on Compliance	Findings
Southwest Tennessee Community College	June 30, 2021 and June 30, 2020	Unmodified Opinion	Three findings identified as significant deficiencies	No instances of noncompliance required to be reported	3

Finding 1 – Southwest Tennessee Community College did not comply with requirements in one area

Southwest Tennessee Community College did not comply with requirements in one area. Pursuant to Standard 6.63 of the U.S. Government Accountability Office's *Government Auditing Standards*, we omitted details from this finding because they are confidential under the provisions of Section 10-7-504(i), *Tennessee Code Annotated*. We provided the college with detailed information regarding the specific condition we identified, as well as the related criteria, causes, and specific recommendations for improvement.

Recommendation – Management should take corrective action to ensure the college complies.

Management's Comment – We concur. The college has begun implementing corrective actions to ensure compliance.

Finding 2 – Southwest Tennessee Community College incorrectly reported, or did not report, student status changes to the National Student Loan Database System

Southwest Tennessee Community College incorrectly reported, or did not report, changes in student status to the National Student Loan Database System (NSLDS). To comply with the status reporting requirements, the school generates a monthly flat file containing enrollment data and sends it to the National Student Clearinghouse, the school's enrollment reporting servicer, which uses the flat file to update the school's roster file and returns the updated roster file to NSLDS to update the system.

Testwork revealed that for 14 of 27 students tested (51.9%), the status in NSLDS conflicted with the status reflected in Banner, the school's financial aid system:

- For nine students (33.3%), the status in NSLDS was reported as half-time rather than three-quarter-time as recorded in Banner.
- For four students (14.8%), the fall status reported in Banner was either full-time or halftime, but the status was blank in NSLDS or was changed by NSLDS to a fall semester withdraw, because the student was not included on the monthly flat file for two consecutive months.
- One student had two errors. The fall status was half-time in Banner but was changed by NSLDS to a fall semester withdraw because the student was not included on the monthly flat file for two consecutive months. Also, as of April 28, 2021, the spring semester status in NSLDS was reported as half-time rather than three-quarter-time as recorded in Banner.

Recommendation – The Registrar should coordinate with information systems staff to ensure that computer processes run by the university's staff are generating appropriate results and that the programming errors are resolved for the flat file.

Management's Comment – Management concurs with the finding. To address the issues associated with the finding, Southwest has done the following:

To address students who were three-quarter time being reported incorrectly in NSLDS, Southwest's Registrar's Office and IT team worked with Tennessee Board of Regents' (TBR) Ellucian IT support personnel to determine that Southwest's status code in Banner for the three-quarter time status was incorrect. The status code has been updated to ensure the correct time status in the file transferred to the National Student Clearinghouse (NSC). This process has been tested, and we have confirmed the correct status code is now transmitting to the NSC and NSLDS for three-quarter time students. In addition, the Registrar will review the file and contact NSC to ensure that current students have been reported correctly.

To address students being omitted from the enrollment file transmitted to the NSC, Southwest's Registrar's Office and IT team worked with TBR Ellucian IT support personnel to determine that the use of a population selection to transmit students to the NSC caused some students to be omitted from the enrollment file. As recommended by TBR and Ellucian, Southwest will transition to the use of attributes to exclude groups of students who should not be submitted to the NSC. TBR has provided Southwest with the documentation needed to transition to the new process, and the Registrar's Office and IT team are working to create the new attributes and implement the new process to ensure students will not be improperly omitted from the NSC file.

This process will be implemented by August 15, 2021.

Finding 3 – The college incurred over \$10,000 in unnecessary payroll costs for an employee who stopped reporting to work

An internal audit report issued for the college stated:

An employee that worked in custodial services stopped coming to work on June 1, 2020. The employee continued to be paid through December 2020. . . . The employee was overpaid a gross amount of \$10,635 (net amount \$9,046) for the period June 2020 through December 2020.

The report recommended that

Human Resources should review established termination procedures for reasonable assurance that notifications of all terminations received from management are forwarded to the Payroll Department in a timely manner.

Management concurred with the report and stated:

. . . HR is reviewing its policies and updating, as necessary to ensure terminations are communicated in a timely fashion. A subsequent meeting with Payroll, Finance, HR, and Audit will outline a process that is approved by all respective departments.

During fieldwork, we asked management for information regarding changes the college has implemented to ensure a similar situation would not occur in the future. Management provided us a copy of new "On-Boarding & Off-Boarding Procedural Steps for Adding, Deleting or Modifying Computer Access Privileges for STCC Personnel" as well as "Human Resources Termination Procedures." Management also stated that the procedures for job abandonment followed procedures for other terminations. We noted that the procedures provided did not address all concerns pertaining to a job abandonment termination. Since the procedures did not delineate management's expectations of staff in that situation, we were not able to determine which department(s) did not perform as expected.

Recommendation – Management should continue to strengthen written policies and procedures to address all common considerations associated with involuntary terminations for job abandonment. These procedures should include, at a minimum,

- expectations for the supervisor or hiring manager to communicate job abandonment, including timeframes for reporting the job abandonment and individuals who should be notified.
- Human Resources’ procedures once it receives notice of a job abandonment, for example, due diligence performed to determine whether the situation constitutes job abandonment warranting termination, the timeframe for drafting a termination letter, and possibly draft language for the letter.

Management’s Comment – We concur. Management has taken the following actions to more clearly communicate supervisors’ or hiring managers’ responsibility to report all terminations to Human Resources, including involuntary terminations and job abandonment, in their respective areas:

- Policies are being reviewed and will be updated by September 1, 2022, to clearly delineate expectations for the supervisor or hiring manager to communicate job abandonment, including timeframes for reporting the job abandonment and individuals/departments to be notified.
- Human Resources staff has developed a video presentation detailing the steps to take when an employee terminates employment. Steps include who to communicate with, when to communicate, required documentation, and college processes to finalize actions.
- Mandatory, annual training will be conducted for all managers, so they are regularly reminded of their responsibility in this process. This training is part of a comprehensive manager training for leaders at the college.

In addition, Human Resources’ procedures will be refined to more clearly outline staff’s responsibility once notice of a job abandonment is received. This procedure will include expected due diligence to be performed to determine whether the situation constitutes job abandonment warranting termination, as well as outlining the timeframe for drafting a termination letter. The procedure will include examples of language to be used in the employee termination letter.

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

**Tennessee Board of Regents
Audit Committee
November 15, 2022**

*Miscellaneous External
Reviews*

Tennessee College of Applied Technology - Jackson
Tennessee Student Assistance Corporation
Financial Aid Program Review – Page 1 of 5
October 5, 2022
Executive Summary

<p>Introduction</p>	<p>The Tennessee Student Assistance Corporation (TSAC) performed a program review of TCAT Jackson’s financial aid programs for the 2021-2022 academic year. The review was conducted August 15, 2022 through August 19, 2022. A TSAC Compliance Officer reviewed a random sample of student records of the institution’s State financial aid recipients.</p>
<p>Findings, Observations, Warnings, Regulations, Required Actions, and Responses</p>	<p>1. Student Notification of Loss of Scholarship</p> <p>a. Observation:</p> <p>Based on discussions with staff at TCAT Jackson, students are informed about program eligibility criteria and the appeal process for TN Promise, TCAT Reconnect, and Wilder-Naifeh upon admission to the school. However, students are not specifically notified when they lose eligibility for the awards. Instead, they will only receive a generic letter indicating their award amounts have changed. This process is typically run weekly, but sometimes more often during busy enrollment periods.</p> <p>b. Regulation:</p> <p>In the TCAT Student Handbook, under the "Appeal and Exception Process for Wilder-Naifeh Technical Skills Grant" section, it states:</p> <p>"Any student wishing to appeal to the IRP must provide a written appeal within five (5) calendar days of notification of denial." If students are not being specifically notified about the loss of their scholarships, they may not have enough time to submit an appeal prior to the deadline.</p> <p>c. Required Action:</p> <p>Develop a method to notify students of the loss of TN Promise, TCAT Reconnect, and Wilder- Naifeh upon cancellation of the award. Include information regarding the appeal process and all related deadlines.</p> <p>d. Management’s Response:</p> <p>We are working with TBR Shared Services to create new communications that will go out to students who have lost eligibility and have appealable reasons for TN Promise, TCAT Reconnect, and Wilder-Naifeh.</p>

Tennessee College of Applied Technology - Jackson
Tennessee Student Assistance Corporation
Financial Aid Program Review – Page 2 of 5
October 5, 2022
Executive Summary

<p>Cont. Findings, Observations, Warnings, Regulations, Required Actions, and Responses</p>	<p>2. Tennessee Promise Certification</p> <p>a. Observation:</p> <p>One Tennessee Promise recipient was incorrectly certified when paid funds in FAST for the Spring term of one aid year (Summer Crossover for TCAT) and then the next aid year the same student was certified as "tuition paid by gift aid" in the FAST Summer term (Summer Crossover for TCAT). This causes FAST to count the student as using two eligible trimesters of Tennessee Promise for one TCAT trimester, which will affect future eligibility since students are limited to 5 semesters/ 8 trimesters of lifetime eligibility.</p> <p>b. Regulation:</p> <p>21/22 TCAT Handbook pg. 40, TN Promise- Certification Process TN Promise Policy & Procedure Manual pg. 13, C- When Certifying TN Promise #8, D: Tuition & Fees Covered by Gift Aid</p> <p>c. Required Action:</p> <p>TCAT Jackson must abide by the policies and procedures set forth in the Tennessee Promise Policy & Procedure manual to ensure all certifications are updated correctly in FAST and students are not negatively impacted by prematurely (incorrectly) reaching maximum assistance.</p> <p>d. Management's Response:</p> <p>TBR Shared Services is creating scripts for the regular processing already in place to account for these students so that the correct certification status for TN Promise will be used going forward.</p> <p>3. TCAT Reconnect Certification Status for Withdrawn Students</p> <p>a. Observation:</p> <p>TCAT Reconnect recipients who withdrew from TCAT Jackson were not certified consistently after withdrawing. The certification statuses chosen resulted in the student becoming permanently and correctly ineligible for the award. However, students should be certified using the correct certification indicator for their specific circumstance. For example, a student who withdraws from a course and falls below part-time status should be certified as "Drop to less than PT".</p> <p>b. Regulation:</p> <p>Tennessee Reconnect Program Policies and Procedures Manual section pg. 10,10-D-e: Drop to less than PT.</p>
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Tennessee College of Applied Technology - Jackson
Tennessee Student Assistance Corporation
Financial Aid Program Review – Page 3 of 5
October 5, 2022
Executive Summary

Cont. Findings, Observations, Warnings, Regulations, Required Actions, and Responses	<p>c. Required Action:</p> <p>TCAT Jackson must abide by the policies and procedures set forth in the Tennessee Reconnect Policies and Procedures Manual to ensure all certifications are updated correctly in FAST.</p> <p>d. Management’s Response:</p> <p>In reviewing the student accounts referenced, we believe the processing concern is related to timing. At the time of certification, the statuses used were correct. However, subsequent updates were made to student accounts for graduation, etc. In these scenarios, the certification statuses used correctly at the time, accurately resulted in the students no longer being eligible.</p> <p>Due to enrollment rules for the TCAT Reconnect (Wilder-Naifeh Reconnect) awarded at technical colleges versus the TN Reconnect Grant awarded at other institutions, as well as general processing specific to clock hours, TCATs do not utilize the drop to PT status.</p> <p>4. TCAT Reconnect Regarding VA Benefits</p> <p>a. Observation:</p> <p>A student was not paid TCAT Reconnect during Summer 2021 because Veterans Affairs (VA) Benefits were being treated as gift aid. The VA benefits did not cause the student to exceed the Cost of Attendance (COA).</p> <p>b. Regulation:</p> <p>T.C.A. § 49-4-708 Tennessee Promise Scholarship Act of 2014</p> <p>c. Required Action:</p> <p>In July 2021, TCAT Jackson received training that specified that VA benefits should not count as gift aid. Continue to ensure VA benefits do not reduce TCAT Reconnect payments.</p> <p>d. Management’s Response:</p> <p>After all of the TCATs received training in July of 2021, this was corrected. TBR created detail codes to work with existing algorithms to account for VA as a contract to not count it as gift aid. This should not be an issue going forward.</p>
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Tennessee College of Applied Technology - Jackson
Tennessee Student Assistance Corporation
Financial Aid Program Review – Page 4 of 5
October 5, 2022
Executive Summary

<p>Cont. Findings, Observations, Warnings, Regulations, Required Actions, and Responses</p>	<p>5. Failure to follow TBR Residency Policy</p> <p>a. Warning:</p> <p>The institution failed to follow Tennessee Board of Regents (TBR) Residency policy to determine Tennessee residency for students awarded state financial aid. Rather than verifying residency, the institution relies on the data listed on a student's FAFSA and in FAST which is self-reported.</p> <p>b. Regulation:</p> <p>T.C.A. § 49-8-104 Rules and regulations for defining residency Tenn. Comp. R. & Regs., Rule 1640-01-01-.02 Student Eligibility Award use.</p> <p>c. Required Action:</p> <p>The institution must implement the TBR Residency Policy for students awarded state financial aid. An updated copy of the Institution's policies and procedures must be provided to TSAC.</p> <p>d. Management's Response:</p> <p>TCAT Jackson is in the process of working with the TBR System Office to develop policies and procedures to comply with this requirement.</p> <p>6. Reduction of TN Promise and TCAT Reconnect When Additional Gift Aid is Received</p> <p>a. Finding:</p> <p>TSAC issued awards for the Tennessee Student Assistance Award (TSAA) program during the Fall 2021 trimester. TN Promise and TCAT Reconnect are last-dollar programs, and the additional TSAA funds caused the students to become ineligible to receive TN Promise and TCAT Reconnect funds.</p> <p>b. Regulation:</p> <p>Tenn. Comp. R. & Regs., Rule 1640-01-26-.15 Award Made in Error</p> <p>c. Required Action:</p> <p>The institution initiated returning the overage paid to the student in TN Promise and TCAT Reconnect funds during the TSAC review.</p> <p>The institution must evaluate all students who received a TSAA disbursement during Fall 2021 after the TN Promise and TCAT Reconnect funds were applied to the student account. Once completed, the details related to this institutional evaluation should be provided to the reviewing TSAC Compliance Officer by email including a listing of adjustments required.</p>
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Tennessee College of Applied Technology - Jackson
Tennessee Student Assistance Corporation
Financial Aid Program Review – Page 5 of 5
October 5, 2022
Executive Summary

Cont. Findings, Observations, Warnings, Regulations, Required Actions, and Responses	<p>Additionally, the institution should review and update their internal awarding policies and procedures to ensure the TN Promise and TCAT Reconnect awards are reviewed each time additional aid is applied to the student account and adjust the award as required.</p> <p>d. Management’s Response:</p> <p>TBR will create a report to identify these students moving forward so that TN Promise and TCAT Reconnect awards are reviewed each time additional aid is applied, specifically late TSAA awards. TCAT Jackson had utilized the "TN Promise Potential Overpayments" report in FAST. However, these students were not listed. These awards were reduced and the funds were returned in FAST prior to the September 1st reconciliation deadline.</p> <p>7. Incorrect Aid Requests from FAST</p> <p>a. Finding:</p> <p>TCAT Jackson requested funds for the students during trimesters in which they were not enrolled. The funds were not awarded in Banner or issued to the students.</p> <p>b. Regulation:</p> <p>Tenn. Comp. R. & Regs., Rule 1640-01-26-.02 Scholarship Award Amounts and Classifications</p> <p>Tenn. Comp. R. & Regs., Rule 1640-01-28-.05 Eligibility</p> <p>c. Required Action:</p> <p>Return all identified funds. The institution should ensure the student is enrolled for the designated term before requesting funds through FAST. Although reconciliation files are not due to TSAC until September 1, it is recommended to fully reconcile at least once per trimester.</p> <p>d. Management’s Response:</p> <p>These were identified during year-end reconciliation and the funds were returned in FAST prior to the September 1 deadline. Some of these were summer 2022 trimester which was still in progress at the time of the audit, so it was a timing issue.</p>
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**Tennessee Board of Regents
Audit Committee
November 15, 2022**

***Internal Audit Reports
Financial Management***

Chattanooga State Community College
Campus Safety Equipment Inventory – Page 1 of 3
June 2022
October 3, 2022
Executive Summary

Key Staff Personnel	Executive Director, Plant Operations Environmental Health and Safety Coordinator Police Chief	Internal Auditor	Kimberly Clingan Director, Internal Audit
Introduction	<p>The mission of the Safety and Risk Management team at Chattanooga State Community College (ChSCC) is to assist the college in providing a safe, healthy, and hazard free environment for students, faculty, staff, and visitors. The desired environment is obtained by preventing/reducing accidents, eliminating environmental hazards, and ensuring compliance with Occupational Safety and Health Administration (OSHA) standards. The Safety and Risk Management team consists of a full-time Environmental Health and Safety Coordinator, an Executive Director of Plant Operations, and the Chief of Police.</p> <p>The tracking of Safety Equipment is an important part of ensuring the college has the needed equipment to fulfill its mission while creating the desired campus environment. Safety equipment consists of fire extinguishers, automated external defibrillators (AEDs), police department equipment, and lab safety equipment. This audit will focus on fire extinguishers, AEDs, and police department equipment.</p>		
Objective	<p>The objectives of the audit were:</p> <ul style="list-style-type: none"> • To determine the effectiveness of internal controls over safety equipment inventory. • To determine that safety equipment inventory is properly tracked and classified as required by ChSCC and TBR policies and procedures. • To determine whether equipment reflected on the inventory listings exists and that equipment records are accurate and complete. • To determine application of appropriate OSHA regulations for fire extinguishers and AEDs concerning inspections and equipment replacement. 		
Scope	<p>This audit was made in accordance with <i>International Standards for the Professional Practice of Internal Auditing</i>, and accordingly included reviews of applicable policies and procedures, inquiries of College employees and other auditing procedures as considered necessary to achieve the objectives. The audit examined the status of the campus safety equipment inventory as of June 2022.</p>		

Chattanooga State Community College
Campus Safety Equipment Inventory – Page 2 of 3
June 2022
October 3, 2022
Executive Summary

Conclusion	Chattanooga State Community College provides a variety of safety equipment to ensure a safe, healthy, and hazard free environment for students, faculty, staff, and visitors. Fire Extinguishers and AEDs are strategically placed throughout the campus buildings and were unobstructed for easy access. However, deficiencies in equipment inventory listings and documentation of training and inspections create a compliance risk for the college. Internal Audit has provided six recommendations to improve the campus safety equipment inventory processes.
Recommendations	<p>Based on performed audit procedures, Internal Audit recommends:</p> <ul style="list-style-type: none"> • The definition of sensitive equipment should be expanded to include Police Department equipment in the Sensitive Equipment Policy. • The Police Department equipment inventory should be added to the sensitive equipment listing and items tagged as appropriate per the Sensitive Equipment policy, 04:12:01. • A replacement tag, 34996, should be made for the AED located on the second floor of the Health Science Center (HSC). • The Fire Extinguisher listing should be updated to ensure it includes all fire extinguishers and appropriate identification information. Changes made during annual inspections, six-year servicing, hydro testing, or twelve-year replacement should be reflected in a timely manner. • Documentation of the required OSHA employee training including the date and time of the activity completed should be developed and retained. • A procedures manual should be developed to define and document the processes for inspection, replacement, and inventory of Fire Extinguishers, AEDs, and other safety equipment and ensure compliance with college, TBR, and federal/state OSHA requirements.
Management Response	<p>Management concurs with the recommendation from the audit and will take the following actions:</p> <ul style="list-style-type: none"> • Recommend to the College Policy Review Committee to have the Sensitive Equipment Policy, 04:12:01 amended no later than February 1, 2023. • Include the Police Department inventory in the sensitive equipment listing and tag items no later than June 30, 2023, to comply with the policy changes. • Install a replacement tag on the HSC AED no later than October 31, 2022.

Chattanooga State Community College
Campus Safety Equipment Inventory – Page 3 of 3
June 2022
October 3, 2022
Executive Summary

Cont. Management Response	<ul style="list-style-type: none">• As the position of the Environmental Health & Safety (EHS) Coordinator is currently vacant, Management will instruct the individual hired into this position to:<ul style="list-style-type: none">○ Revisit the Fire Extinguisher listing, update the information and continue to keep the information updated. The updates to the listing will be completed within one year of hire.○ Document all employee training to include OSHA training beginning immediately upon hiring the new EHS Coordinator.○ Complete a procedures manual to define and document the processes and procedures for inspection, replacement, training, and inventory of Fire Extinguishers, AEDs, and other safety equipment within one year of hiring the new EHS Coordinator.
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Tennessee College of Applied Technology-Nashville
Audit of President's Expenses
For the Period July 1, 2020 – June 30, 2021
September 8, 2022
Executive Summary

President	Mr. Nathan Garrett	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, 2021; 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, 2021:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>President</th> <th>TCAT Nashville</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Salary & Benefits</td> <td style="text-align: right;">\$189,518</td> <td style="text-align: right;">\$189,518</td> </tr> <tr> <td>Administrative Allowance</td> <td style="text-align: right;">\$2,000</td> <td style="text-align: right;">\$2,000</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$6,000</td> <td style="text-align: right;">\$6,000</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">\$8,400</td> <td style="text-align: right;">\$8,400</td> </tr> <tr> <td>Cell Phone Allowance</td> <td style="text-align: right;">\$720</td> <td style="text-align: right;">\$720</td> </tr> <tr> <td>Business Meals & Hospitality</td> <td style="text-align: right;">\$755</td> <td style="text-align: right;">\$755</td> </tr> <tr> <td>Travel</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> <tr> <td>Other</td> <td style="text-align: right;">\$180</td> <td style="text-align: right;">\$180</td> </tr> <tr> <td>President's Office</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> <tr> <td>Salary & Benefits</td> <td style="text-align: right;">\$581,083</td> <td style="text-align: right;">\$581,083</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$1,047</td> <td style="text-align: right;">\$1,047</td> </tr> <tr> <td>Other</td> <td style="text-align: right;">\$196,295</td> <td style="text-align: right;">\$196,295</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right;">\$985,998</td> <td style="text-align: right;">\$985,998</td> </tr> </tbody> </table> <p>The allowances were provided to the President during the year. Use of the expense allowances was not included in tests performed during the audit because each of the presidents elected for the allowance to be paid as taxable income.</p>			President	TCAT Nashville	Total	Salary & Benefits	\$189,518	\$189,518	Administrative Allowance	\$2,000	\$2,000	Housing Allowance	\$6,000	\$6,000	Vehicle Allowance	\$8,400	\$8,400	Cell Phone Allowance	\$720	\$720	Business Meals & Hospitality	\$755	\$755	Travel	-	-	Other	\$180	\$180	President's Office	-	-	Salary & Benefits	\$581,083	\$581,083	Travel	\$1,047	\$1,047	Other	\$196,295	\$196,295	Total Expenses	\$985,998	\$985,998
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Conclusion	The audit of the President's Expenses for the Tennessee College of Applied Technology-Nashville for the period July 1, 2020, through June 30, 2021, revealed no significant deficiencies in internal controls, no large or unusual expenditures, and the expenditures were in compliance with TBR purchasing policies and regulations.																																												

Tennessee College of Applied Technology-Ripley
Audit of President’s Expenses – Page 1 of 2
For the Period July 1, 2020 – June 30, 2021
July 14, 2022
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, 2021; 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, 2021:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>President</th> <th>TCAT Ripley</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Salary & Benefits</td> <td style="text-align: right;">\$66,664</td> <td style="text-align: right;">\$66,664</td> </tr> <tr> <td>Administrative Allowance</td> <td style="text-align: right;">\$667</td> <td style="text-align: right;">\$667</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$2,000</td> <td style="text-align: right;">\$2,000</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">\$2,800</td> <td style="text-align: right;">\$2,800</td> </tr> <tr> <td>Cell Phone Allowance</td> <td style="text-align: right;">\$240</td> <td style="text-align: right;">\$240</td> </tr> <tr> <td>Business Meals & Hospitality</td> <td style="text-align: right;">\$266</td> <td style="text-align: right;">\$266</td> </tr> <tr> <td>Travel</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> </tr> <tr> <td>President’s Office</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> <tr> <td>Salary & Benefits</td> <td style="text-align: right;">\$283,251</td> <td style="text-align: right;">\$283,251</td> </tr> <tr> <td>Travel</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> <tr> <td>Other</td> <td style="text-align: right;">\$30,075</td> <td style="text-align: right;">\$30,075</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right;">\$385,963</td> <td style="text-align: right;">\$385,963</td> </tr> </tbody> </table> <p>The President’s salary is split between TCAT’s Covington, Ripley, and Newbern. Ripley’s portion of the President’s salary, benefits and allowances is invoiced by and paid to TCAT-Covington and included in this report but is recorded in TCAT-Covington’s financials. The President’s salary, benefits and allowances allocated to TCAT-Ripley are included in this report for informational purposes. In addition, the allowances 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.</p>			President	TCAT Ripley	Total	Salary & Benefits	\$66,664	\$66,664	Administrative Allowance	\$667	\$667	Housing Allowance	\$2,000	\$2,000	Vehicle Allowance	\$2,800	\$2,800	Cell Phone Allowance	\$240	\$240	Business Meals & Hospitality	\$266	\$266	Travel	-	-	Other	-	-	President’s Office	-	-	Salary & Benefits	\$283,251	\$283,251	Travel	-	-	Other	\$30,075	\$30,075	Total Expenses	\$385,963	\$385,963
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Tennessee College of Applied Technology-Ripley
Audit of President's Expenses – Page 2 of 2
For the Period July 1, 2020 – June 30, 2021
July 14, 2022
Executive Summary

Conclusion	The audit of the President's Expenses for the Tennessee College of Applied Technology-Ripley for the period July 1, 2020, through June 30, 2021, 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
November 15, 2022**

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

Southwest Tennessee Community College
Review of Medical Programs with Special Admission Process – Page 1 of 2
Executive Summary
September 29, 2022

Key Staff Personnel	Directors of Medical Programs	Internal Auditor	Charlotte Johnson, Internal Auditor
Introduction	<p>The mission of the Southwest Tennessee Community College Radiologic Technology Program is to prepare competent, certified radiographers to help meet entry-level needs of employers of the health care community of the Southwest Tennessee Community College service area. Each year 30 students are selected to participate in the program. A student with a 4.0 Grade Point Average applied but was not admitted to the program. A request was made to review the application process for this program to ensure the selection process was followed. During a review of this process, it was requested that all ten programs which have Special Admission processes be reviewed.</p>		
Objectives	<p>The primary objectives of the review were to determine if policy and procedures created for the selection process are being followed and that selection is not conducted in a manner that could lead to a student being chosen over a more qualified candidate.</p>		
Results of the Current Audit	<p>The application processes that apply to the ten Special Admission Process programs were reviewed.</p> <ul style="list-style-type: none"> Radiology Technology Program Funeral Services Education, AAS Pharmacy Technology Technical Certification Paramedic Program Laboratory Phlebotomy Technician Medical Laboratory Technician Biotechnology Technical Degree Physical Therapist Assistant Program Nursing Genetic Track Nursing LPN Mobility Track, AAS <p>When the Radiologic Technology Program was reviewed, it was found that 60 students applied to the program. Twenty-two students were allowed in the program. These 22 students should have been the students receiving the highest scores from a point system detailed under the Selection Criteria for the program. According to the Director of the program, the students with the top scores were not chosen due to an error with applications. The ARGOS report that was used by the Director to select the students admitted to the program was not correct. The Director of the program had already notified the lower-ranked students that they were accepted into the program before the error was discovered. Higher scoring students were not admitted to the program.</p>		

Southwest Tennessee Community College
Review of Medical Programs with Special Admission Process – Page 2 of 2
Executive Summary
September 29, 2022

<p>Cont. Results of the Current Audit</p>	<p>For the other nine programs, policy and procedures created for the selection process are generally being followed and no conduct was discovered that would lead to any student being chosen over a more qualified candidate.</p> <p>The college’s goal is for all data criteria to be collected and processed in a worksheet created by IT. Identifying and creating the data needed for these worksheets to select the most qualified candidate for these programs, has not been finalized. Some of the programs use IT spreadsheets, other programs are in the process of trying to use the IT spreadsheets, and some programs still collect the data within their departments.</p>
<p>Recommendation</p>	<p>Information Technology and each Special Admission Process Department should create a system to collect the required data to be processed into an ARGOS worksheet to be used to ensure the students with the highest grade point averages are the students admitted into the programs.</p>
<p>Management Response</p>	<p>We concur with this recommendation. The Dean of Health and Natural Sciences and the chairs/coordinators of the special admission programs will work with IT to refine the system to ensure that students with the highest index score are identified and admitted into their respective program. The system currently exists but we will review student applications on a yearly basis to ensure that those students with the higher index scores are admitted. Additionally, we have developed a special admissions committee, which includes special admission program leadership and IT, to annually review admitted students.</p>

**Tennessee Board of Regents
Audit Committee
November 15, 2022**

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

Chattanooga State Community College
Follow up to the Campus Safety and Security Upgrades, Issued July 30, 2020
June 2022
July 29, 2022
Executive Summary

Key Staff Personnel	Executive Director, Plant Operations Renovations Coordinator	Internal Auditor	Kimberly Clingan Director, Internal Audit
Introduction	Chattanooga State Community College (ChSCC) Internal Audit conducted an audit in June 2020 of campus safety and security upgrades completed in accordance with the Tennessee Board of Regents (TBR) Campus Safety and Security Task Force recommendations and it was completed on July 30, 2020. The audit indicated that the college had addressed much of priority one, requiring that all classroom and lecture hall doors must be securable from within, and spent \$303,101 of TBR allocated and institutional funding. However, a few remaining sections of the campus, including some areas of the Tennessee College of Applied Technology (TCAT) buildings, lacked installation of the new hardware. This audit was designed as a follow-up engagement to determine the completion status of the remaining security upgrades as noted during the June 2020 audit.		
Objective	The objective of the audit was to determine if the remaining security upgrades were completed in accordance with the requirements outlined in the TBR Campus Safety and Security Task Force recommendations.		
Scope	This audit was made in accordance with <i>International Standards for the Professional Practice of Internal Auditing</i> , and accordingly included reviews of applicable policies and procedures, inquiries of college employees and other auditing procedures as considered necessary to achieve the objectives. The audit examined the status of the campus safety and security upgrades as of June 2022.		
Conclusion	Chattanooga State Community College including TCAT - Chattanooga has addressed priority one of the TBR Campus Safety and Security Task Force recommendations through installation of appropriate locks or panic bars. The college also has a plan for other identified improvements to ensure acceptable security and safety levels are maintained throughout campus. However, a few internal and external doors are subject to the risk of chaining. Management should work to complete installation of phase three hardware in the warehouse and eliminate door chaining risk.		
Management Response	Management concurs with the recommendation from the audit. As of July 26, 2022, a portion of the door hardware corrections had been completed. The remaining hardware changes and/or upgrades will be completed by September 30, 2022.		

**Cleveland State Community College
Campus Safety and Physical Security Follow-up
July 2018 through August 2022
Executive Summary**

Key Staff Personnel	Interim VPs of Finance and Operations	Internal Auditor	Denise Callais
Introduction	<p>In March 2016, Tennessee Board of Regents (TBR) created the Campus Safety and Security Task Force to be proactive in maintaining campus safety across the Tennessee Board of Regents System. Based on a TBR administered Faculty and Staff Campus Safety Climate survey, the Task Force determined three of the most beneficial safety measures to consider related to locking mechanisms on classroom and building doors. (<i>TBR Safety & Security Task Force, 2016</i>). The Tennessee State Building Commission allocated a total of \$7,950,000 To be spent across TBR Colleges for fiscal years ending June 30, 2018, 2019, and 2020.</p> <p>The college was allocated \$42,780 each year for the fiscal years 2018, 2019, and 2020 for a total of \$128,340. The top priorities of CISCC were classroom doors and replacing of handle-type panic bars on exterior doors. At the time of the first review the old-style panic bars had not been installed.</p>		
Objectives	<p>The objectives of the internal audit engagement focused on ascertaining whether the college expended the campus safety and security allotment as intended by legislation and whether access and classroom doors meet the security requirements outlined by the Campus Security Task Force 2016.</p>		
Audit Results	<p>A walk through CLSCC Campus buildings revealed that most panic handlebars had been replaced on the majority of the doors. It was noted that six sets of doors still had the old bars: three leading to the exit of the gym and three in the Student Center (Veteran Resource Ctr, TVEC & former Success Ctr).</p>		
Conclusion	<p>Cleveland State’s spending of the dollars appropriated by the state legislature for upgrading door hardware security was within the legislature’s intent and followed purchasing policies and guidelines. The upgrades meet the security requirements outlined by the task force. However, it was noted that six sets of doors had not been upgraded.</p>		
Recommendation	<p>Management should complete the upgrading of exit doors as soon as possible.</p>		
Management Response	<p>Management concurs with the recommendation from the audit. Remaining hardware changes will be completed as funding is provided by the state.</p>		

Dyersburg State Community College
Follow-Up on Veterans Affairs Benefit Certification Audit Report
August 31, 2022
Executive Summary

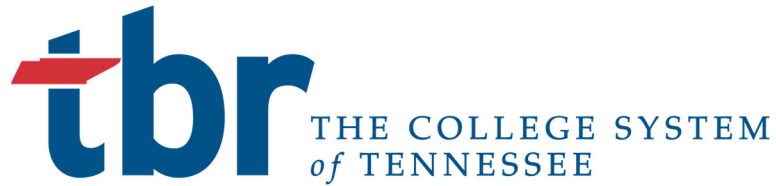
Key Staff Personnel	Director of Financial Aid, Financial Aid Counselor and VA School Certifying Official	Internal Auditor	Sandra Pruetz, Director of Internal Audit
Introduction	<p>The Servicemen’s Readjustment Act of 1944, commonly known as the GI Bill, provides funding for education of veterans and their dependents. The funding provided under chapters 30, 31, 33, 35 and 1606 of the GI Bill may include tuition and fees, books and supplies, and housing stipends. To obtain these benefits, an eligible veteran must notify the college’s Veterans Affairs (VA) Office that he/she (or the dependent of a veteran) wishes to receive veteran’s education benefits under the GI Bill and obtain a Certificate of Eligibility (COE) from the U.S. Department of Veterans Affairs. An Annual Reporting Fee (ARF) is paid to the college on a calendar year basis (38 USC 3684(c)) to reimburse some expenses of certifying veteran’s education information and must be used for approved Veterans Affairs support activities.</p> <p>This audit is a follow-up audit on the April 2022 audit observations and recommendation, as well as a review of the implementation of management’s action plans. The current status of the audit recommendation has been reviewed and is presented in the Results of the Current Audit section in this report.</p>		
Objectives	The objectives of this engagement were to determine whether adequate corrective actions have been taken to address the previous audit observations and implement the audit recommendation listed in the April 2022 audit report.		
Scope	The original audit examined Veterans Affairs Benefit Certification processes for Academic Year 2021 – 2022. This audit includes a review of the Veterans Affairs Benefit Certification process for Fall 2022.		
Conclusion	Based on the results of the follow-up review, management has taken adequate actions to address the audit observations and to implement the previous audit recommendation. No further action is required at this time.		

Jackson State Community College
Additional Follow-up to JSCC Foundation Audit – Page 1 of 2
For July 1, 2021 – June 30, 2022
August 8, 2022
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>.</p> <p>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>A second follow up was conducted in October 2021. The review covered the November 2020 through June 2021 timeframe.</p> <p>The current report documents the results of a third 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 July 1, 2021 through June 30, 2022 timeframe.		
Conclusion	Based on tests performed for the period under review, the recommendations have been adequately addressed.		

Jackson State Community College
Additional Follow-up to JSCC Foundation Audit – Page 2 of 2
For July 1, 2021 – June 30, 2022
August 8, 2022
Executive Summary

Results of the Current Audit	<p>Recommendation 1: 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: 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 approval.</p> <p>Current Status: Foundation policies have been developed by Management and approved by the Foundation Board.</p> <p>Recommendation 2: 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: 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 Budget, Investment and Finance (BIF) committee and then approved by the Foundation Board.</p> <p>Current Status: A Foundation budget has been developed by Management and approved by the Foundation Board.</p>
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BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: System-wide Internal Audit Updates

DATE: November 15, 2022

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S
RECOMMENDATION: Accept Report

Mike Batson will give brief updates for the following items:

- Pellissippi State Community College – Interim Director of Internal Audit
- October 2022 Internal Auditors Conference

BOARD TRANSMITTAL

MEETING: Committee on Audit

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

DATE: November 15, 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, 2021, through June 30, 2022, for the Chancellor and the presidents. The following audits were conducted for the year ended June 30, 2022. An overview of the expense reports will be addressed at the meeting.

Dyersburg State Community College
Motlow State Community College
Nashville State Community College
Roane State Community College
Volunteer State Community College
Walters State Community College

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

Tennessee Board of Regents
Summary of Expenses for the Presidents and Chancellor (Unaudited, except as noted)
For the Period of July 1, 2021 through June 30, 2022

	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		\$ 309,647	\$ 2,372	\$ 1,440	\$ 492	\$ 313,951	\$ -	\$ -	\$ 812	\$ 2,584	\$ 3,396	\$ -
President's Office	1	\$ 75,537	\$ 293	\$ -	\$ 2,166	\$ 77,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ChSCC		\$ 385,184	\$ 2,665	\$ 1,440	\$ 2,658	\$ 391,947	\$ -	\$ -	\$ 812	\$ 2,584	\$ 3,396	\$ -
President		\$ 285,052	\$ 4,932	\$ 3,163	\$ 23,179	\$ 316,326	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -
President's Office	1	\$ 66,305	\$ -	\$ -	\$ 749	\$ 67,054	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CISCC		\$ 351,357	\$ 4,932	\$ 3,163	\$ 23,928	\$ 383,380	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -
President		\$ 295,824	\$ 2,194	\$ 48,985	\$ 33,366	\$ 380,369	\$ -	\$ -	\$ 720	\$ -	\$ 720	\$ 37,970
President's Office	1	\$ 86,708	\$ 2,919	\$ -	\$ 48,706	\$ 138,333	\$ -	\$ -	\$ -	\$ 2,529	\$ -	\$ -
CoSCC		\$ 382,532	\$ 5,113	\$ 48,985	\$ 82,072	\$ 518,702	\$ -	\$ -	\$ 720	\$ 2,529	\$ 3,249	\$ 37,970
President		\$ 297,306	\$ 4,160	\$ 9,362	\$ 31,903	\$ 342,731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
President's Office	1	\$ 99,245	\$ -	\$ -	\$ 1,843	\$ 101,088	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*DSCC		\$ 396,551	\$ 4,160	\$ 9,362	\$ 33,746	\$ 443,819	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
President		\$ 256,934	\$ 1,054	\$ 617	\$ 1,153	\$ 259,758	\$ -	\$ -	\$ -	\$ 1,927	\$ 1,927	\$ -
President's Office	1	\$ 96,838	\$ 1,677	\$ -	\$ 1,507	\$ 100,022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
JSCC		\$ 353,772	\$ 2,731	\$ 617	\$ 2,660	\$ 359,780	\$ -	\$ -	\$ -	\$ 1,927	\$ 1,927	\$ -
President		\$ 294,467	\$ 8,168	\$ 5,837	\$ 21,853	\$ 330,325	\$ -	\$ -	\$ 13,854	\$ -	\$ 13,854	\$ 4,685
President's Office	1.1	\$ 119,739	\$ 6,404	\$ -	\$ 6,458	\$ 132,601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*MSCC		\$ 414,206	\$ 14,572	\$ 5,837	\$ 28,311	\$ 462,926	\$ -	\$ -	\$ 13,854	\$ -	\$ 13,854	\$ 4,685
President	1	\$ 316,335	\$ 2,834	\$ 967	\$ 8,121	\$ 328,257	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -
President's Office		\$ 120,254	\$ 1,886	\$ -	\$ 6,958	\$ 129,098	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*NaSCC		\$ 436,588	\$ 4,720	\$ 967	\$ 15,079	\$ 457,355	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -
President		\$ 359,464	\$ 4,137	\$ 1,909	\$ -	\$ 365,510	\$ -	\$ -	\$ 6,822	\$ -	\$ 6,822	\$ -
President's Office	2	\$ 243,002	\$ 9,700	\$ 611	\$ 57,077	\$ 310,390	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NeSCC		\$ 602,466	\$ 13,837	\$ 2,520	\$ 57,077	\$ 675,900	\$ -	\$ -	\$ 6,822	\$ -	\$ 6,822	\$ -
President		\$ 315,047	\$ 4,161	\$ -	\$ 28,375	\$ 347,583	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 556
President's Office	2	\$ 151,348	\$ -	\$ 640	\$ 9,228	\$ 161,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PSCC		\$ 466,395	\$ 4,161	\$ 640	\$ 37,603	\$ 508,799	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 556

Tennessee Board of Regents
Summary of Expenses for the Presidents and Chancellor (Unaudited, except as noted)
For the Period of July 1, 2021 through June 30, 2022

	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		\$ 269,703	\$ 6,334	\$ 20	\$ 400	\$ 276,457	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
President's Office	1	\$ 77,471	\$ -	\$ 468	\$ 1,626	\$ 79,565	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*RSCC		\$ 347,174	\$ 6,334	\$ 488	\$ 2,026	\$ 356,022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
President		\$ 299,690	\$ 10,477	\$ 1,138	\$ 12,356	\$ 323,661	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,837
President's Office	2	\$ 75,465	\$ -	\$ -	\$ -	\$ 75,465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STCC		\$ 375,155	\$ 10,477	\$ 1,138	\$ 12,356	\$ 399,126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,837
President		\$ 348,739	\$ 9,743	\$ 9,964	\$ 50,465	\$ 418,911	\$ -	\$ -	\$ 4,519	\$ 1,340	\$ 5,859	\$ -
President's Office	1	\$ 78,914	\$ 2,022	\$ -	\$ 534	\$ 81,470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*VSCC		\$ 427,653	\$ 11,765	\$ 9,964	\$ 50,999	\$ 500,381	\$ -	\$ -	\$ 4,519	\$ 1,340	\$ 5,859	\$ -
President		\$ 266,994	\$ 16,421	\$ 2,492	\$ 275	\$ 286,182	\$ -	\$ -	\$ 6,312	\$ -	\$ 6,312	\$ -
President's Office	1.5	\$ 139,035	\$ 483	\$ -	\$ 4,000	\$ 143,518	\$ -	\$ -	\$ -	\$ 700	\$ 700	\$ -
*WSCC		\$ 406,029	\$ 16,904	\$ 2,492	\$ 4,275	\$ 429,700	\$ -	\$ -	\$ 6,312	\$ 700	\$ 7,012	\$ -
Chancellor		\$ 482,404	\$ 2,023	\$ 31	\$ 999	\$ 485,457	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chancellor's Office	1	\$ 118,753	\$ 3,347	\$ 2,238	\$ 21,958	\$ 146,296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TBR		\$ 601,157	\$ 5,370	\$ 2,269	\$ 22,957	\$ 631,753	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ 5,946,219	\$ 107,741	\$ 89,882	\$ 375,747	\$ 6,519,590	\$ -	\$ -	\$ 33,039	\$ 10,080	\$ 43,119	\$ 46,048

* Audited expenses.

**President's/Chancellor's Expense Report Summary- Travel Expenses
FY 2018 - FY 2022**

Institution	FY 22				FY 21				FY 20			
	Institutional	Foundation	External Sources	Total	Institutional	Foundation	External Sources	Total	Institutional	Foundation	External Sources	Total
ChSCC	2,372	-	-	\$ 2,372	270	-	-	\$ 270	4,605	-	-	\$ 4,605
CISCC	4,932	-	-	\$ 4,932	-	-	-	\$ -	250	-	-	\$ 250
CoSCC	2,194	-	-	\$ 2,194	1,273	-	-	\$ 1,273	2,922	575	-	\$ 3,497
DSCC	4,160	-	-	\$ 4,160	539	-	-	\$ 539	2,007	-	-	\$ 2,007
JSCC	1,054	-	-	\$ 1,054	-	-	-	\$ -	3,120	-	-	\$ 3,120
MSCC	8,168	-	4,685	\$ 12,853	1,575	-	-	\$ 1,575	5,663	-	1,370	\$ 7,033
NaSCC	2,834	-	-	\$ 2,834	1,506	-	-	\$ 1,506	10,497	60	-	\$ 10,557
NeSCC	4,137	-	-	\$ 4,137	-	-	-	\$ -	3,888	-	2,969	\$ 6,857
PSCC	4,161	-	56	\$ 4,217	1,097	-	-	\$ 1,097	7,557	-	1,400	\$ 8,957
RSCC	6,334	-	-	\$ 6,334	1,200	-	-	\$ 1,200	3,024	-	-	\$ 3,024
STCC	10,477	-	2,837	\$ 13,314	-	-	-	\$ -	8,144	-	219	\$ 8,363
VSCC	9,743	-	-	\$ 9,743	2,417	-	-	\$ 2,417	13,464	-	-	\$ 13,464
WSCC	16,421	-	-	\$ 16,421	4,944	-	-	\$ 4,944	3,291	-	-	\$ 3,291
TBR	2,023	-	-	\$ 2,023	500	-	-	\$ 500	6,380	-	-	\$ 6,380
TOTAL	79,010	-	7,578	\$ 86,588	15,321	-	-	\$ 15,321	74,812	635	5,958	\$ 81,405

Institution	FY 19				FY 18			
	Institutional	Foundation	External Sources	Total	Institutional	Foundation	External Sources	Total
ChSCC	6,576	-	-	\$ 6,576	9,655	-	-	\$ 9,655
CISCC	4,639	-	1,472	\$ 6,111	3,754	-	-	\$ 3,754
CoSCC	8,910	100	-	\$ 9,010	11,441	375	-	\$ 11,816
DSCC	11,279	1,157	-	\$ 12,436	10,243	-	-	\$ 10,243
JSCC	7,747	-	-	\$ 7,747	5,102	-	-	\$ 5,102
MSCC	17,132	-	879	\$ 18,011	3,283	-	-	\$ 3,283
NaSCC	15,631	-	158	\$ 15,789	4,039	2	-	\$ 4,041
NeSCC	10,178	-	-	\$ 10,178	4,029	-	-	\$ 4,029
PSCC	13,868	-	5,055	\$ 18,923	16,897	-	5,750	\$ 22,647
RSCC	14,757	-	-	\$ 14,757	6,112	-	-	\$ 6,112
STCC	9,541	-	847	\$ 10,388	6,679	-	-	\$ 6,679
VSCC	8,996	1,748	-	\$ 10,744	8,362	-	-	\$ 8,362
WSCC	11,572	-	2,159	\$ 13,731	13,996	-	-	\$ 13,996
TBR	10,877	-	-	\$ 10,877	4,817	-	-	\$ 4,817
TOTAL	151,703	3,005	10,570	\$ 165,278	108,409	377	5,750	\$ 114,536

**President's/Chancellor's Expense Report Summaries- Business Meals and Hospitality Expenses
FY 2018 - FY 2022**

Institution	FY 22				FY 21				FY 20			
	Institutional	Foundation	External Sources	Total	Institutional	Foundation	External Sources	Total	Institutional	Foundation	External Sources	Total
ChSCC	1,440	812	-	\$ 2,252	80	-	-	\$ 80	2,679	425	-	\$ 3,104
CISCC	3,163	-	-	\$ 3,163	555	-	-	\$ 555	2,830	161	-	\$ 2,991
CoSCC	48,985	720	37,970	\$ 87,675	163	-	-	\$ 163	7,158	-	-	\$ 7,158
DSCC	9,362	-	-	\$ 9,362	355	-	-	\$ 355	10,902	-	1,000	\$ 11,902
JSCC	617	-	-	\$ 617	-	210	-	\$ 210	2,344	-	-	\$ 2,344
MSCC	5,837	13,854	4,685	\$ 24,376	4,560	441	-	\$ 5,001	17,496	6,715	-	\$ 24,211
NaSCC	967	-	-	\$ 967	327	-	-	\$ 327	3,826	-	-	\$ 3,826
NeSCC	1,909	6,822	-	\$ 8,731	6,143	3,405	-	\$ 9,548	6,198	17,166	-	\$ 23,364
PSCC	-	-	-	\$ -	160	-	-	\$ 160	200	528	-	\$ 728
RSCC	20	-	-	\$ 20	-	-	-	\$ -	3,164	4,335	-	\$ 7,499
STCC	1,138	-	2,837	\$ 3,975	94	-	-	\$ 94	17,917	-	-	\$ 17,917
VSCC	9,964	4,519	-	\$ 14,483	486	262	-	\$ 748	4,554	1,413	-	\$ 5,967
WSCC	2,492	6,312	-	\$ 8,804	-	8,101	-	\$ 8,101	978	7,828	-	\$ 8,806
TBR	31	-	-	\$ 31	-	-	-	\$ -	1,269	-	-	\$ 1,269
TOTAL	85,925	33,039	45,492	\$ 164,456	12,923	12,419	-	\$ 25,342	81,515	38,571	1,000	\$ 121,086

Institution	FY 19				FY 18			
	Institutional	Foundation	External Sources	Total	Institutional	Foundation	External Sources	Total
ChSCC	3,220	510	-	\$ 3,730	576	306	-	\$ 882
CISCC	5,572	949	645	\$ 7,166	5,448	1,063	-	\$ 6,511
CoSCC	10,438	-	-	\$ 10,438	9,900	-	-	\$ 9,900
DSCC	10,716	264	2,839	\$ 13,819	3,209	-	-	\$ 3,209
JSCC	2,420	359	-	\$ 2,779	4,589	1,485	-	\$ 6,074
MSCC	31,785	10,364	2,000	\$ 44,149	19,527	15,202	-	\$ 34,729
NaSCC	1,965	-	-	\$ 1,965	4,393	2,417	-	\$ 6,810
NeSCC	2,151	21,191	-	\$ 23,342	3,010	25,624	3,095	\$ 31,729
PSCC	561	528	-	\$ 1,089	2,169	528	-	\$ 2,697
RSCC	3,733	5,350	-	\$ 9,083	1,079	1,080	-	\$ 2,159
STCC	5,327	-	-	\$ 5,327	40,595	2,183	-	\$ 42,778
VSCC	3,864	1,390	-	\$ 5,254	3,007	572	-	\$ 3,579
WSCC	2,535	7,494	-	\$ 10,029	1,835	7,095	-	\$ 8,930
TBR	10,243	-	-	\$ 10,243	12,316	-	-	\$ 12,316
TOTAL	94,530	48,399	5,484	\$ 148,413	111,653	57,555	3,095	\$ 172,303



**Dyersburg State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2021 – June 30, 2022**

October 25, 2022

**Audit Conducted by
Jackson State Community College
Office of Internal Audit**

October 25, 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 Dyersburg State Community College for the fiscal year July 1, 2021 to June 30, 2022, 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 Dyersburg State Community College personnel during the review.

Sincerely,



Chrystal Pittman
Director of Internal Audit
Jackson State Community College

CC: Dr. Scott Cook, President
Dr. Charlene White, Vice President for Business
Mr. Mike Batson, Chief Audit Executive
Ms. Sandra Pruitt, Director of Internal Audit

Dyersburg State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2021 – June 30, 2022

President	Dr. Scott Cook	Internal Auditor	Chrystal Pittman, Jackson 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, 2021 to June 30, 2022; 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, 2022:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: right; width: 12.5%;">Institutional</th> <th style="text-align: right; width: 12.5%;">Foundation</th> <th style="text-align: right; width: 12.5%;">External</th> <th style="text-align: right; width: 12.5%;">Total</th> </tr> </thead> <tbody> <tr> <td>President:</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$267,692</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$267,692</td> </tr> <tr> <td>Bonus Payments</td> <td style="text-align: right;">\$12,556</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$12,556</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;">\$1,476</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$1,476</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">\$4,165</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,165</td> </tr> <tr> <td>Other Allowances</td> <td style="text-align: right;">\$7,417</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$7,417</td> </tr> <tr> <td>Salary, Benefits & Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$297,306</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;">\$297,306</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$4,160</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,160</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$9,362</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$9,362</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$31,903</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$31,903</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;">\$99,245</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$99,245</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;">\$1,843</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$1,843</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$443,819</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;">\$443,819</td> </tr> </tbody> </table> <p>Note: Rounding differences in Salary, Benefits & Other Payments</p> <p>Additional Disclosures: For the period under review, Dr. Karen Bowyer served as President from July 1, 2021 through January 4, 2022. Dr. Scott Cook became President of the College on January 4, 2022. Dr. Bowyer currently serves as President Emeritus.</p>						Institutional	Foundation	External	Total	President:					Salary and Benefits	\$267,692	\$00	\$00	\$267,692	Bonus Payments	\$12,556	\$00	\$00	\$12,556	Discretionary Allowance	\$4,000	\$00	\$00	\$4,000	Housing Allowance	\$1,476	\$00	\$00	\$1,476	Vehicle Allowance	\$4,165	\$00	\$00	\$4,165	Other Allowances	\$7,417	\$00	\$00	\$7,417	Salary, Benefits & Other Payments	\$297,306	\$00	\$00	\$297,306	Travel (Schedule A)	\$4,160	\$00	\$00	\$4,160	Business Meals and Hospitality (Schedule B)	\$9,362	\$00	\$00	\$9,362	Other Expenses (Schedule C)	\$31,903	\$00	\$00	\$31,903	President's Office:					Salary and Benefits	\$99,245	\$00	\$00	\$99,245	Travel	\$00	\$00	\$00	\$00	Business Meals and Hospitality	\$00	\$00	\$00	\$00	Other Expenses	\$1,843	\$00	\$00	\$1,843	Total Expenses	\$443,819	\$00	\$00	\$443,819
	Institutional	Foundation	External	Total																																																																																											
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Business Meals and Hospitality	\$00	\$00	\$00	\$00																																																																																											
Other Expenses	\$1,843	\$00	\$00	\$1,843																																																																																											
Total Expenses	\$443,819	\$00	\$00	\$443,819																																																																																											

	<p>Bonus Payments – The Board authorized a bonus plan for presidents. During the period, former President Bowyer received one-time payment bonuses totaling \$12,556.</p> <p>Discretionary Allowance - The Presidents were provided a discretionary spending allowance in the amount of \$4,000 per fiscal year. Use of the allowance was not included in the tests performed during the audit because the former (Bowyer) and current (Cook) President elected for it to be paid as taxable income.</p> <p>Housing – The former President (Bowyer) was provided use of a residence until her departure as DSCC President.</p> <p>Housing Allowance - The current President (Cook) was provided a housing allowance of \$900 per month during the timeframe he did not occupy the DSCC residential home.</p> <p>Other Allowances – The current President (Cook) was provided a one-time moving allowance of \$7,000. The allowance was charged to the Human Resources Organization Code 303100. President Cook was also provided a cell phone allowance of \$70 per month. The former President (Dr. Bowyer) was provided an allowance for a home and cell phone.</p> <p>Vehicle – The former President (Bowyer) was provided use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2016 was \$25,947. Costs to maintain the vehicle are paid by the college and totaled \$74.63 (Organization Code 304120) for the period.</p> <p>Vehicle Allowance – The current President (Cook) was provided a \$700 per month vehicle allowance.</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> <p>Footnotes – FN1: Former President Bowyer attended the TBR Quarterly meeting in December 2021. All expenses were paid by TBR. FN2: Current President Cook attended the SEM Conference in June 2022. All expenses were paid by TBR.</p>
Observations	This report contains no observations.
Conclusion	The objectives of the audit of the expenses of the Office of the President for Dyersburg State Community College for the fiscal year July 1, 2021 through June 30, 2022 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.

Dyersburg State Community College
Summary of the President's Expenses- Audited
For the Period July 1, 2021 to June 30, 2022

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 267,692	\$ -	\$ -	\$ -	\$ -	\$ 267,692
Bonus Payments		12,556	-	-	-	-	12,556
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		1,476	-	-	-	-	1,476
Vehicle Allowance		4,165	-	-	-	-	4,165
Other Allowances		417	-	7,000	-	-	7,417
Salary, Benefits & Other Payments		<u>290,305</u>	<u>-</u>	<u>7,000</u>	<u>-</u>	<u>-</u>	<u>297,305</u>
Travel	A	4,160	-	-	-	-	4,160
Business Meals and Hospitality	B	9,362	-	-	-	-	9,362
Other Expenses	C	16,962	-	14,941	-	-	31,903
Total Expenses for the President		<u>320,789</u>	<u>-</u>	<u>21,941</u>	<u>-</u>	<u>-</u>	<u>342,730</u>
President's Office:							
Salary and Benefits		99,245	-	-	-	-	99,245
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		1,768	-	75	-	-	1,843
		<u>101,013</u>	<u>-</u>	<u>75</u>	<u>-</u>	<u>-</u>	<u>101,088</u>
Total Expenses		<u>\$ 421,802</u>	<u>\$ -</u>	<u>\$ 22,016</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 443,818</u>

Additional Disclosures:

Bonus Payments – The Board authorized a bonus plan for presidents. During the period, former President Bowyer received a one-time incentive bonus payment of \$12,256 in July 2022. She also received a \$300 one-time bonus in November 2022.

Discretionary Allowance - The Presidents were provided a discretionary spending allowance in the amount of \$4,000 per fiscal year. Use of the allowance was not included in the tests performed during the audit because the former (Bowyer) and current (Cook) President elected for it to be paid as taxable income.

Housing - The former President (Bowyer) was provided the use of a residence until her departure as DSCC President.

Housing Allowance - The current President (Cook) was provided a housing allowance of \$900 per month during the timeframe he did not occupy the DSCC residential home.

Vehicle - The former President (Bowyer) was provided use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2016 was \$25,947. Costs to maintain the vehicle are paid by the college and totaled \$74.63 (Organization Code 304120) for the period.

Vehicle Allowance – The current President (Cook) was provided a \$700 per month vehicle allowance.

Other Allowances - The current President (Cook) was provided a one-time moving allowance of \$7,000. The allowance was charged to the Human Resources Organization Code 303100. President Cook was also provided a cell phone allowance of \$70 per month. The former President (Dr. Bowyer) was provided an allowance for a home and 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.

Footnotes:

FN1: Former President Bowyer attended the TBR Quarterly meeting in December 2021. All expenses were paid by TBR.

FN2: Current President Cook attended the SEM Conference in June 2022. All expenses were paid by TBR.

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-Audited
For the Period July 1, 2021 to June 30, 2022

Schedule A

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		Ext	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
07/23/2021	07/23/2021	7/27/2021	Gibson County Center	President's Staff Retreat	\$ 31	\$ -	\$ -	\$ -	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ 31	100100 73300
10/19/2021	10/19/2021	10/25/2021	Dyer County area	Bus Mileage/travel for Dyer Co. Ag Day for Dyer Co. Leadership	49	-	-	-	49	-	-	-	-	\$ 49	100120-73500
12/02/2021	12/04/2021	12/22/2021	Dallas, TX	HERDI South Meeting	175	-	-	133	308	-	-	-	-	\$ 308	100100 73200
12/13/2021	12/13/2021	12/15/2021	135 Mary Ann Drive Memphis, TN	Transfer of IT equipment from Troy Ave. to Mary Ann Drive	73	-	-	-	73	-	-	-	-	\$ 73	100100 73100
01/03/2022	01/06/2022	02/16/2022	Holiday Inn Express	Dr. Cook's hotel stay while the president's residence was unavailable.	-	384	-	-	384	-	-	-	-	\$ 384	100120-73600
01/04/2022	01/04/2022	01/19/2022	Dyer Co. Leadership Group Tour of DSCC & Dyersburg Schools	Dyer County Leadership	6	-	-	-	6	-	-	-	-	\$ 6	100120-73500
02/01/2022	02/02/2022	02/15/2022	Dyer County Leadership to Capitol/State Legislature Event in Nashville on 02/01 & 02/02	Dyer County Leadership	184	-	-	-	184	-	-	-	-	\$ 184	100120-73500
03/01/2022	03/01/2022	03/02/2022	Dyer Co. Leadership Group Tour of TCAT Newbern and Dyer County High School on 03/01	Dyer County Leadership	13	-	-	-	13	-	-	-	-	\$ 13	100120-73500
03/28/2022	03/31/2022	04/06/2022	Double Tree, Nashville, TN	Dr. Cook's trip to SOAR at TBR in Nashville, TN	-	776	137	140	1,053	-	-	-	-	\$ 1,053	100100-73100
04/07/2022	04/07/2022	04/08/2022	Dyersburg, TN (city tour)	Mileage for use of DSCC's Freightliner bus by Weststar Leadership group on 04/07/2022	11	-	-	-	11	-	-	-	-	\$ 11	100120-73500
04/12/2022	04/13/2022	06/17/2022	Detroit, MI	Tour Ford plant with other TBR employees	-	152	84	91	327	-	-	-	-	\$ 327	100100-73200
04/12/2022	04/13/2022	04/11/2022	Detroit, MI	Airline ticket for round trip to Detroit to tour the Ford plant	168	-	-	-	168	-	-	-	-	\$ 168	100100-73200
04/12/2022	04/13/2022	3/31/2022	Southwest Airlines	Flight to Detroit, MI for Ford Blue Oval City research	233	-	-	-	233	-	-	-	-	\$ 233	100100-73200
04/19/2022	04/19/2022	04/20/2022	Jackson State Community College Jackson, TN	Travel in Avalon (fleet car) to JSCC for mtg on Blue Oval City (Ford facility)	67	-	-	-	67	-	-	-	-	\$ 67	100100-73100
04/20/2022	04/20/2022	04/20/2022	TBR SOAR Registration Fee	TBR SOAR Award Registration Fee	-	-	-	1,200	1,200	-	-	-	-	\$ 1,200	100100-73100
05/09/2022	05/09/2022	05/10/2022	Discovery Park of America, Union City, TN	Travel in Avalon (fleet car) to attend map exhibition at Discovery Park of America	42	-	-	-	42	-	-	-	-	\$ 42	100100-73100
06/16/2022	06/16/2022	06/17/2022	Columbia State Community College, Columbia, TN	Attend TBR Board Meeting & Columbia State's 50th anniversary gala	-	-	11	-	11	-	-	-	-	\$ 11	100100-73100
Total Travel Expenses for the President					\$ 1,052	\$ 1,312	\$ 232	\$ 1,564	\$ 4,160	\$ -	\$ -	\$ -	\$ -	\$ 4,160	

Dyersburg State Community College
Schedule B - Business Meals & Hospitality Expenses for the President- Audited
For the Period July 1, 2021 to June 30, 2022

Schedule B

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					
07/21/2021	07/23/2021	Wal-Mart	Refreshments for President's Staff Retreat	24	-	-	-	-	24	8	\$ 2.98	100100-74509
07/22/2021	07/23/2021	Food Rite	Refreshments for President's Staff Retreat	64	-	-	-	-	64	8	\$ 7.99	100100-74509
07/23/2021	07/23/2021	To The Last Drop Coffee Shop	Lunch for President's Staff Retreat	139	-	-	-	-	139	8	\$ 17.38	100100-74509
07/30/2021	07/30/2021	Kroger	Refreshments for Administrative Council	28	-	-	-	-	28	25	\$ 1.12	100100-74509
08/05/2021	08/05/2021	Naifeh's Cash Saver	Paramedic Psychrometer exam lunch	46	-	-	-	-	46	26	\$ 1.76	100130-74509
08/26/2021	08/11/2021	Milan Chamber of Commerce	Milan Chamber Gala	40	-	-	-	-	40	1	\$ 40.00	100100-74509
09/30/2021	09/23/2021	Humboldt Chamber of Commerce	Annual Membership Banquet	35	-	-	-	-	35	1	\$ 35.00	100100-74509
10/07/2021	10/08/2021	Wendy's	Salads for working lunch (Faculty Assembly Exec Committee)	51	-	-	-	-	51	7	\$ 7.29	100120-74509
10/08/2021	10/08/2021	Wendy's	Salads for working lunch (budget review)	24	-	-	-	-	24	3	\$ 8.00	100120-74509
10/08/2021	10/08/2021	Smallcakes Dyersburg	Dessert for working lunch (budget review)	8	-	-	-	-	8	3	\$ 2.74	100120-74509
10/15/2021	10/15/2021	Wendy's	Salads for lunch - promotion/tenure meeting	44	-	-	-	-	44	6	\$ 7.29	100120-74509
10/26/2021	10/18/2021	Greater Gibson Co. Chamber of Commerce	Annual Chamber Banquet	215	-	-	-	-	215	8	\$ 26.88	100100-74509
10/26/2021	10/26/2021	Wendy's	Dr. Bowyer's lunch at alumni meeting on 10-26-2021	7	-	-	-	-	7	1	\$ 7.29	400140-74509
11/04/2021	11/04/2021	Wendy's	Salads for working lunch (Faculty Assembly Exec Committee)	61	-	-	-	-	61	8	\$ 7.59	100120-74509
11/28/2021	12/02/2021	Another Thyme	Catering for Dr. Bowyer's Christmas Open House	1,500	-	-	-	-	1,500	125	\$ 12.00	100100-74509
01/04/2022	01/04/2022	Karen Bowyer & Staff	Tickets purchased for Martin Luther King luncheon @DSCC	(105)	-	-	-	-	(105)	7	\$ (15.00)	100130-74509
01/19/2022	01/19/2022	DSCC Petty Cash & Karen Bowyer	Refund of ticket purchased for Martin Luther King luncheon- Event cancelled	105	-	-	-	-	105	7	\$ 15.00	100130-74509
01/05/2022	01/05/2022	Wal-Mart	Sodas & supplies for President's office for meetings and lunches	13	-	-	-	-	13	24	\$ 0.56	100120-74509
01/12/2022	01/14/2022	The Willow Tree	Catering for luncheon after DSCC's spring update.	2,601	-	-	-	-	2,601	190	\$ 13.69	100100-74509
01/18/2022	01/18/2022	Wal-Mart	Sodas for President's office for meetings and lunches	15	-	-	-	-	15	24	\$ 0.64	100120-74509
01/21/2022	01/21/2022	Chick Fil A	Working lunch for President's Cabinet	58	-	-	-	-	58	6	\$ 9.75	100120-74509
01/28/2022	01/28/2022	Wal-Mart	Supplies for meetings in the President's office/conference	21	-	-	-	-	21	30	\$ 0.71	100120-74509
03/02/2022	03/02/2022	Wal-Mart	Sodas & water for President's office for meetings and lunches	20	-	-	-	-	20	30	\$ 0.67	100120-74509

Dyersburg State Commuity College
Schedule B - Business Meals & Hospitality Expenses for the President- Audited
For the Period July 1, 2021 to June 30, 2022

Schedule B

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					
03/11/2022	03/16/2022	The Willow Tree	Legislative meeting hosted by DSCC	219	-	-	-	-	219	18	\$ 12.17	100130-74509
03/18/2022	03/18/2022	Chick Fil A	Advancement lunch meeting	40	-	-	-	-	40	3	\$ 13.26	100120-74509
03/24/2022	03/24/2022	Wal-Mart	Sodas for President's office for meetings and lunches	16	-	-	-	-	16	30	\$ 0.55	100120-74509
04/05/2022	04/04/2022	Wal-Mart	Refreshments for math contest	79	-	-	-	-	79	40	\$ 1.97	100120-74509
04/14/2022	04/19/2022	The Willow Tree/R&D Catering	Lunch for Spring Conference	3,335	-	-	-	-	3,335	210	\$ 15.88	100120-74509
04/29/2022	05/04/2022	Andrea Franckowiak/Tasty Creations by Ms. Frank	Lunch for a meeting at DSCC with TBR guests and President's Cabinet to discuss various topics	154	-	-	-	-	154	11	\$ 14.00	100120-74509
05/06/2022	03/21/2022	W. TN Strawberry Festival	Ticket for Governor's Luncheon at West TN Strawberry Festival	43	-	-	-	-	43	1	\$ 42.99	100100-74509
05/11/2022	05/12/2022	Wal-Mart	Refreshments for Kent Jetton's retirement reception	52	-	-	-	-	52	100	\$ 0.52	100130-74509
05/12/2022	05/12/2022	Kroger	Cake and fruit for Kent Jetton's retirement reception	137	-	-	-	-	137	100	\$ 1.37	100130-74509
06/07/2022	06/07/2022	DSCC Petty Cash	Expenses for Legislative lunch/meeting at DSCC	13	-	-	-	-	13	6	\$ 2.20	100120-74509
06/07/2022	06/18/2022	A-Mays-Zing Catering	Expenses for Legislative lunch/meeting at DSCC	125	-	-	-	-	125	6	\$ 20.83	100120-74509
06/20/2022	06/20/2022	Chick-Fil-A	President's cabinet working lunch meeting	69	-	-	-	-	69	6	\$ 11.58	100120-74509
08/18/2022	05/25/2022	United Way of Tennessee	VIP table sponsorship at Unitas in Aug. 2022	1,600	-	-	-	-	1,600	8	\$ 200.00	100120-74509
08/18/2022	05/25/2022	United Way of Tennessee	Move to Prepaid Expense - VIP table sponsorship at Unitas in Aug. 2022	(1,600)	-	-	-	-	(1,600)	8	\$ (200.00)	100120-74509
09/02/221	09/02/221	Wendy's	Faculty Assembly Executive Committee meeting	65	-	-	-	-	65	9	\$ 7.19	100120-74509
Total Business Meals and Hospitality Expenses for the President				\$ 9,362	\$ -	\$ -	\$ -	\$ -	\$ 9,362			

Dyersburg State Community College
Schedule C - Other Expenses for the President- Audited
For the Period July 1, 2021 to June 30, 2022

Schedule C

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
07/02/2021	American Association of Community Colleges	AACC_FY22 dues	2,065	-	-	-	-	2,065	100100-74480
07/06/2021	Milan Chamber of Commerce	Annual membership dues	-	-	184	-	-	184	730170-74480
07/08/2021	Dr. Karen Ann Bowyer	Reimburse CableOne house phone	45	-	-	-	-	45	100100-74210
07/08/2021	Walmart	Drawer Organizer-EMS	61	-	-	-	-	61	100130-74509
07/14/2021	Crockett Co. Chamber of Commerce	Annual membership dues	-	-	175	-	-	175	730160-74480
07/15/2021	Verizon Wireless	Bowyer cell/tablet charges	100	-	-	-	-	100	100100-74211
07/15/2021	University of Texas at Austin	NISOD Annual membership dues	-	-	1,125	-	-	1,125	200160-74480
07/15/2021	Southern Association of Colleges and Schools Commission on Colleges	SACSCOC membership dues - FY21 - 07-01-2021 - 06/30/2022	-	-	7,984	-	-	7,984	200200-74480
07/22/2021	Obion Co. Chamber of Commerce	Annual membership dues	-	-	200	-	-	200	730160-74480
07/26/2021	Southern Association of Colleges	FY22 Program Review	150	-	-	-	-	150	100100-74480
07/27/2021	Milan Chamber of Commerce	Golf tournament hole sponsorship	100	-	-	-	-	100	100100-74470
07/28/2021	Insight Public Sector	Adobe applications	17	-	-	-	-	17	100100-74502
08/03/2021	Fuelman	Fuel for President's car	-	-	21	-	-	21	304120-75210
08/16/2021	Dr. Karen Ann Bowyer	Reimburse CableOne house phone	45	-	-	-	-	45	100100-74210
08/16/2021	Fuelman	Fuel for President's car	-	-	32	-	-	32	304120-75210
08/17/2021	Verizon Wireless	Bowyer cell/tablet charges	158	-	-	-	-	158	100100-74211
08/25/2021	Fuelman	Fuel for President's car	-	-	25	-	-	25	304120-75210
08/26/2021	Hobby Lobby	Frame for Dr. Feather's tribute	162	-	-	-	-	162	100120-74980
09/02/2021	Blossoms	Spray for Glover	85	-	-	-	-	85	100120-74980
09/09/2021	Dr. Karen Ann Bowyer	Reimburse CableOne house phone	45	-	-	-	-	45	100100-74210
09/09/2021	Fuelman	Fuel for President's car	-	-	26	-	-	26	304120-75210
09/17/2021	Verizon Wireless	Bowyer cell/tablet charges	158	-	-	-	-	158	100100-74211
09/23/2021	TN Trained Fee	K. Bowyer - TN Trained Fee	59	-	-	-	-	59	100100-74480
09/24/2021	Blossoms	Spray for Mr. Bill Adcock's funeral	100	-	-	-	-	100	100120-74980
10/04/2021	Covington Tipton Co. Chamber of Commerce	Sponsorship of Farm to Table dinner	40	-	-	-	-	40	100100-74980
10/04/2021	Fuelman	Fuel for President's car	-	-	29	-	-	29	304120-75210
10/12/2021	SACSCOC	2021 SACSCOC Virtual Annual Meeting_12-02 - 12/07/2021	275	-	-	-	-	275	100100-74490
10/14/2021	Fuelman	Fuel for President's car	-	-	30	-	-	30	304120-75210
10/15/2021	Dr. Karen Ann Bowyer	Reimburse CableOne house phone	45	-	-	-	-	45	100100-74210
10/15/2021	Verizon Wireless	Bowyer cell/tablet charges	158	-	-	-	-	158	100100-74211
10/27/2021	Fuelman	Fuel for President's car	-	-	28	-	-	28	304120-75210
11/04/2021	Wal-Mart	Frames for certificates	25	-	-	-	-	25	100130-74980
11/08/2021	Knot Just Flowers	Flowers sent to Charles Eninis at the death of his sister-in-law	62	-	-	-	-	62	100120-74980
11/09/2021	Alumni Association	Frames for certificates for JNC 25th Anniversary - used frames purchased by Alumni Association	25	-	-	-	-	25	100130-74980
11/11/2021	Dr. Karen Ann Bowyer	Reimburse CableOne house phone	45	-	-	-	-	45	100100-74210

Dyersburg State Community College
Schedule C - Other Expenses for the President- Audited
For the Period July 1, 2021 to June 30, 2022

Schedule C

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
11/15/2021	4Imprint Inc	Freight	113	-	-	-	-	113	100100-74120
11/15/2021	4Imprint Inc	Set up Charge	55	-	-	-	-	55	100100-74120
11/15/2021	4Imprint Inc	100 Two Tone Tote Bags	689	-	-	-	-	689	100100-74120
11/17/2021	Verizon Wireless	Bowyer cell/tablet charges	158	-	-	-	-	158	100100-74211
11/17/2021	Fuelman	Fuel for President's car	-	-	27	-	-	27	304120-75210
11/18/2021	American Association of Community Colleges	Annual membership dues - President's Academy Fee	75	-	-	-	-	75	100100-74480
11/18/2021	American Association of Community Colleges	Annual membership dues - Institutional Member Fee	4,135	-	-	-	-	4,135	100100-74480
11/22/2021	Amazon	Kensington Thunderbolt 3 docking station	-	-	279	-	-	279	501100-74502
11/22/2022	Amazon	Samsung Monitor	-	-	370	-	-	370	501100-74502
11/29/2021	State Gazette	10 newspapers	8	-	-	-	-	8	100100-74980
12/14/2021	Dr. Karen Ann Bowyer	Reimburse CableOne house phone	45	-	-	-	-	45	100100-74210
12/14/2021	Josh Duggin	Reimburse fuel purchases for the Eagle van	23	-	-	-	-	23	100100-75150
12/14/2021	Fuelman	Fuel for President's car	-	-	28	-	-	28	304120-75210
12/15/2021	Verizon Wireless	Bowyer cell/tablet charges	158	-	-	-	-	158	100100-74211
12/17/2021	Hobby Lobby	Photo Albums	13	-	-	-	-	13	100100-74500
12/17/2021	Jessica Jones	Greener Things Florist Supplies Dr. Bowyer - Bow for retirement reception (petty cash)	-	-	5	-	-	5	207140-74980
01/14/2022	Fuelman	Fuel for President's car - transaction date of 12/16/2021	-	-	30	-	-	30	304120-75210
01/14/2022	Fuelman	Fuel for President's car - transaction date of 12/22/2021	-	-	21	-	-	21	304120-75210
01/18/2022	Dyersburg/Dyer Co. Chamber	Annual investment dues	200	-	-	-	-	200	730160-74480
01/18/2022	Greater Gibson Co. Chamber	Annual investment dues	200	-	-	-	-	200	730170-74480
01/19/2022	Verizon Wireless	Tablet (iPad) charge, cell phone and credit for lap top charges	96	-	-	-	-	96	100100-74211
01/24/2022	Lauderdale Chamber/ECD	Annual investment dues	83	-	-	-	-	83	730160-74480
01/26/2022	Blossoms	Spray for the funeral of the husband of Ms. Emma Reynolds' (retired faculty)	100	-	-	-	-	100	100120-74980
01/27/2022	CDW LLC	Mouse and keyboard for Apple Macbook for Dr. Cook - DSCC p.o. P0011001	-	-	612	-	-	612	501100-74502
01/27/2022	CDW LLC	Apple MacBook for Dr. Cook - DSCC p.o. P0011001	-	-	2,486	-	-	2,486	501100-74504
01/27/2022	Dyersburg/Dyer Co. Chamber	2022 Board of Directors Annual Lunch Fee	145	-	-	-	-	145	730160-74480
01/28/2022	Richard A. Williams	Photo Portrait of Dr. Cook at DSCC	125	-	-	-	-	125	100100-74490
01/31/2022	Higher Education Publications Inc	2022 Higher Education Directory	88	-	-	-	-	88	100100-74480
02/02/2022	Dropbox-Dropbox Professional	annual subscription to Dropbox - Dr. Bowyer	218	-	-	-	-	218	100100-74480
02/15/2022	Jean's Flowers	Flower gifts sent to 4 Troy University employees to express our gratitude for their assistance when the DSCC bus broke down	130	-	-	-	-	130	100120-74490

Dyersburg State Community College
Schedule C - Other Expenses for the President- Audited
For the Period July 1, 2021 to June 30, 2022

Schedule C

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
02/16/2022	Nat'l Collegiate Association	Nat'l Collegiate Association Membership - Dr. Cook	550	-	-	-	-	550	100100-74480
02/16/2022	Tennessee College Association	TN College Association Annual dues - Dr. Cook	75	-	-	-	-	75	100100-74480
02/16/2022	Kiwanis Club of Dyersburg	Ad for Kiwanis Club annual pancake breakfast	100	-	-	-	-	100	100120-74470
02/21/2022	Verizon Wireless	Tablet (iPad) charge and credit for cell phone charge	17	-	-	-	-	17	100100-74211
03/08/2022	Dr. Karen Ann Bowyer	Reimburse CableOne house phone	45	-	-	-	-	45	100100-74210
03/08/2022	Blossoms	Flowers for Cynthia Webb in appreciation of her acceptance to be interim VP for Finance & Admin Services	53	-	-	-	-	53	100120-74980
03/08/2022	Blossoms	Flowers for Sharron Burnett upon her departure from DSCC	53	-	-	-	-	53	100120-74980
03/17/2022	Verizon Wireless	Tablet (iPad) charges	40	-	-	-	-	40	100100-74211
03/18/2022	Wal-Mart	Printing of Dr. Cook's presidential portrait	13	-	-	-	-	13	100120-74490
03/29/2022	Tennessee College Association	TN College Annual Meeting Registration - Dr. Cook	100	-	-	-	-	100	100100-74480
04/01/2022	Staples Business Advantage	President's Chair	813	-	-	-	-	813	100100-74500
04/05/2022	SACS	SACS Summer 2022 registration fee	-	-	1,000	-	-	1,000	200200-74490
04/08/2022	Walmart	Frames & Gift bags	323	-	-	-	-	323	100120-74490
04/08/2022	Walmart	Clocks & Paper	33	-	-	-	-	33	100120-74490
04/12/2022	Walmart	Spring Conference	35	-	-	-	-	35	100120-74490
04/12/2022	Dyersburg Trophy	Clock Plates	83	-	-	-	-	83	100120-74490
04/12/2022	Dyersburg Trophy	Plaques	374	-	-	-	-	374	100120-74490
04/21/2022	Lampus Plus	Office Furniture President	315	-	-	-	-	315	100100-74500
04/27/2022	Walmart	TBR Luncheon 04/29/2022	37	-	-	-	-	37	100120-74500
04/28/2022	Lampus Plus	President's Lamp	315	-	-	-	-	315	100100-74500
05/04/2022	Wal-Mart	Supplies for Kent Jetton's retirement reception, mailing supplies for recognition plaques for retirees	85	-	-	-	-	85	100130-74980
05/10/2022	Vista Print	Christmas Cards - quantity of 250	437	-	-	-	-	437	100130-74980
05/10/2022	Mpix	President Photos 05/10/2022	132	-	-	-	-	132	100100-74490
05/16/2022	Blossoms	Flowers for Sarah Jean - pianist at commencement	55	-	-	-	-	55	100130-74980
05/18/2022	My Intent	Bracelets-Employees	675	-	-	-	-	675	100120-74503
05/23/2022	The Medalcraft Mint Inc.	Medallion for Dr. Cook to wear at graduation ceremonies	1,875	-	-	-	-	1,875	100120-74490
05/25/2022	Humboldt Chamber of Commerce	Annual investment dues	-	-	225	-	-	225	730170-74480
05/26/2022	Sands Florist & Gifts	Flowers for Dr. Niles Reddick-guest speaker at commencement	60	-	-	-	-	60	100130-74980
06/13/2022	Hobby Lobby	Frame for President Photo	1,311	-	-	-	-	1,311	100120-74490
06/16/2022	Kathryn's Flowers	Flowers for L. Crown - DSCC Foundation Board Member	35	-	-	-	-	35	100120-74980
06/23/2022	Hobby Lobby	President Pic framing BAM	151	-	-	-	-	151	100120-74490

Dyersburg State Community College
 Schedule C - Other Expenses for the President- Audited
 For the Period July 1, 2021 to June 30, 2022

Schedule C

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
06/30/2022	American Association of Community Colleges	Annual membership dues - President's Academy Fee - move to prepaid expense_FY23	(2,105)	-	-	-	-	(2,105)	100100-74480
Total Other Operating Expenses for the President			<u>16,962</u>	<u>-</u>	<u>14,941</u>	<u>-</u>	<u>-</u>	<u>31,904</u>	

Motlow State Community College

Audit of President's Expenses

Fiscal Year July 1, 2021 – June 30, 2022

October 14, 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 Motlow State Community College for the fiscal year July 1, 2021 to June 30, 2022, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of or for the benefit of the president regardless of the funding source.

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

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

Sincerely,



Kimberly Clingan
Director of Internal Audit
Chattanooga State Community College

CC: Dr. Michael L. Torrence, President
Ms. Renee Austin, Executive Vice President - Business and Finance
Ms. Tammy Wiseman, Director of Internal Audit

**Motlow State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2021 – June 30, 2022**

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Motlow State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2021 – June 30, 2022

President	Dr. Michael L. Torrence	Internal Auditor	Kimberly Clingan Chattanooga 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, 2021 to June 30, 2022; 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, 2022:</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;">\$250,537</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$250,537</td> </tr> <tr> <td>Bonus Payments</td> <td style="text-align: right;">\$18,570</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$18,570</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$4,000</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,000</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$10,800</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$10,800</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">\$8,400</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$8,400</td> </tr> <tr> <td>Other Allowances</td> <td style="text-align: right;">\$2,160</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$2,160</td> </tr> <tr> <td>Salary, Benefits & Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$294,467</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;">\$294,467</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$8,169</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,685</td> <td style="text-align: right;">\$12,854</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$5,837</td> <td style="text-align: right;">\$13,854</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$19,691</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$21,853</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$21,853</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;">\$119,739</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$119,739</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$6,404</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$6,404</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;">\$6,458</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$6,458</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$462,927</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$13,854</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$4,685</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$481,466</td> </tr> </tbody> </table> <p>Additional Disclosures: Bonus Payments – The Board authorized a bonus plan for presidents. During the period, the President received a Metric-based bonus payment of \$18,570. Discretionary Allowance – The President was provided a discretionary spending allowance. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income. Housing Allowance - The President was provided a housing allowance of \$900 per month.</p>						Institutional	Foundation	External	Total	President:					Salary and Benefits	\$250,537	\$00	\$00	\$250,537	Bonus Payments	\$18,570	\$00	\$00	\$18,570	Discretionary Allowance	\$4,000	\$00	\$00	\$4,000	Housing Allowance	\$10,800	\$00	\$00	\$10,800	Vehicle Allowance	\$8,400	\$00	\$00	\$8,400	Other Allowances	\$2,160	\$00	\$00	\$2,160	Salary, Benefits & Other Payments	\$294,467	\$00	\$00	\$294,467	Travel (Schedule A)	\$8,169	\$00	\$4,685	\$12,854	Business Meals and Hospitality (Schedule B)	\$5,837	\$13,854	\$00	\$19,691	Other Expenses (Schedule C)	\$21,853	\$00	\$00	\$21,853	President's Office:					Salary and Benefits	\$119,739	\$00	\$00	\$119,739	Travel	\$6,404	\$00	\$00	\$6,404	Business Meals and Hospitality	\$00	\$00	\$00	\$00	Other Expenses	\$6,458	\$00	\$00	\$6,458	Total Expenses	\$462,927	\$13,854	\$4,685	\$481,466
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	<p>Other Allowances – The President was provided other allowances of \$180 per month for wireless and internet connectivity, which were paid as taxable income.</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>		
Questioned Costs	None	Recoveries	N/A
Observation	<p>Travel Expenses Reimbursed by External Sources</p> <p>The President occasionally has travel activities that are reimbursed by external sources due to serving on an organization’s Board or speaking at a conference. These travel activities were arranged by the college, but the reimbursement for the expenses was received directly by the President. The President has forwarded these reimbursements to the college, but the expectation of the reimbursement was not communicated to Finance in a timely manner causing issues with effective identification of expenses on behalf of the President by the college. A proactive step of adding a section to the travel authorization to include amounts to be received by third parties has been taken by the college and implemented in August 2022.</p> <p>To ensure reimbursable travel activities are appropriately accounted for and disclosed in future reports, the President should not request a reimbursement from the college for any external source associated travel expenses until after receipt of the third party reimbursement. A copy of the external source reimbursement request should be provided to Finance as part of the documentation for any request for reimbursement from the college.</p> <p>The Chancellor and the Chief Audit Executive have been made aware of these external source travel activities by the President. They are in agreement that the college should only make reimbursement for expenses not covered by the external source and properly documented in accordance with college and TBR travel policies and procedures. To be eligible for reimbursement by the college, such travel must be consistent with the educational, research, and professional needs of the college and will increase the employee’s usefulness to the System.</p>		
Conclusion	<p>The objectives of the audit of the expenses of the Office of the President for Motlow State Community College for the fiscal year July 1, 2021 through June 30, 2022 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls, except as noted in the observation regarding travel expenses reimbursed by external sources. 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 Motlow State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit, Motlow State Community College Office of Internal Audit, and handled in accordance with institutional policies; however, this report is a matter of public record.</i></p>		

Motlow State Community College
Summary of the President's Expenses- Audited
For the Period July 1, 2021 to June 30, 2022

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 250,537	\$ -	\$ -	\$ -	\$ -	\$ 250,537
Bonus Payments		18,570	-	-	-	-	18,570
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>294,467</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>294,467</u>
Travel	A	6,140	-	2,028	-	4,685	12,854
Business Meals and Hospitality	B	5,603	13,854	234	-	-	19,691
Other Expenses	C	9,012	-	12,841	-	-	21,853
Total Expenses for the President		<u>315,222</u>	<u>13,854</u>	<u>15,103</u>	<u>-</u>	<u>4,685</u>	<u>348,865</u>
President's Office:							
Salary and Benefits (1.1 FTE)		119,739	-	-	-	-	119,739
Travel		5,955	-	449	-	-	6,404
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		1,958	-	4,500	-	-	6,458
		<u>127,653</u>	<u>-</u>	<u>4,949</u>	<u>-</u>	<u>-</u>	<u>132,602</u>
Total Expenses		<u>\$ 442,875</u>	<u>\$ 13,854</u>	<u>\$ 20,052</u>	<u>\$ -</u>	<u>\$ 4,685</u>	<u>\$ 481,466</u>

Additional Disclosures:

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

Vehicle Allowance - The President is provided a vehicle allowance of \$700.00 per month.

Other Allowances - The President is provided other spending allowances of \$1560 for wireless community device allowance and \$600 for internet connectivity allowance.

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

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

Motlow State Community College
Schedule A - Travel Expenses for the President- Audited
For the Period July 1, 2021 to June 30, 2022

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	07/08/21	Online	WSJ Tech Live				149		149				149	11000/74835	
08/05/21	08/05/21	08/05/21	Renaissance Hotel - Nashville	Attend TNECD Governor's Conference 2021				275		275				275	11000/73100	
N/A	N/A	10/28/21	Online	December 2021 SACSCOC Meeting				375		375				375	11000/74835	
06/21/22	06/24/22	11/30/21	Denver, Colorado	Attend Global Mind ED Conference				381		381	2,028			2,410	11000/74835,11210/73200	
01/27/22	01/28/22	02/09/22	Hyatt Regency, Jacksonville, FL	Workforce Development Institute	316	217	68	798	1,398					1,398	11000/73200,74835	
02/24/22	02/25/22	03/16/22	Kimpton Overland Hotel, Atlanta, GA	Southern Regional Education Board Conference		194	114	22	329					329	11000/73200	
03/02/22	03/05/22	03/23/22	Virtual	Reality & Healthcare Symposium	-	-	-	15	15					15	11000/73100	
03/09/22	03/09/22	03/30/22	Nashville Sounds	Lunch and Learn				15	15					15	11000/73100	
03/28/22	03/29/22	04/04/22	Hilton Garden Inn, Nashville	TCA Conference				197	100	297				297	11000/73100,73150	
03/29/22	03/31/22	04/07/22	Doubletree, Nashville	SOAR	20	589		110	719					719	11000/73100	
04/11/22	04/14/22	04/20/22	Gaylord, Grapevine, Texas	OLC Conference	-	-	190		190				2,356	2,546	11000/73200	
04/20/22	04/21/22	04/25/22	Omni, Atlanta, GA	Drug and Rx Conference		288	114	244	646					646	11000/73200	
05/11/22	05/12/22	05/23/22	Chattanooga, TN	TENSOS		128	77	20	225				400	625	11000/73100	
05/22/22	05/24/22	06/02/22	Element, Scottsdale, AZ	TLN Conference	-	-	144		144				1,929	2,073	11000/73200,74835	
06/06/22	06/07/22	06/16/22	Marriott, New Orleans	Horizon Summit	499	161	87	52	799					799	11000/73200	
06/16/22	06/17/22	06/27/22	Columbia State Community College	TBR Quarterly Meeting		136	47		183					183	11000/73100	
Total Travel Expenses for the President																
					\$ 835	\$ 1,910	\$ 839	\$ 2,556	\$ 6,140	\$ -	\$ 2,028	\$ -	\$ 4,685	\$ 12,854		

Comments:
 OLC reimbursed a \$1861 for travel to the OLC Conference and is shown as a reduction of our costs and is reflected in the external source column.
 OLC conference registration fee of \$495 was waived due to Dr. Torrence speaking at the event and is shown under external sources.
 TENSOS conference registration fee of \$400 was waived due to Dr. Torrence speaking at the event and is shown under external sources.
 Arizona University reimbursed a \$1929.41 for travel to the TLN Conference which is shown as a reduction of our costs and is reflected in the external source column.

Motlow State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Audited
For the Period July 1, 2021 to June 30, 2022

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					
09/24/21	10/06/21	Minuteman Press	Jerry Copper Event Invites	\$ 116.86		\$ -	\$ -	\$ -	\$ 116.86	N/A	N/A	11000/74120
07/06/21	07/06/21	Panera Bread	Refreshments: Meeting with Oxford medical & WGU TN	34					34	12	2.87	11000/74590
08/13/21	08/12/21	Walmart	Motlow//Deputy Commissioner/Dept. of Labor and Workforce Development	19	-	-	-	-	19	37	0.51	11000/74590
N/A	07/14/21	Amazon	Hospitality Items	30						Unknown	Unknown	11000/74510
N/A	07/28/21	Amazon	Hospitality Items	396						Unknown	Unknown	11000/74590
N/A	10/19/21	Amazon	Hospitality Items	39						Unknown	Unknown	11000/74510
N/A	11/10/21	Alissa Roebuck	Tent Cards/Hiatt Spivey Dedication - Hospitality Items	15						Unknown	Unknown	11000/74510
N/A	12/01/21	Amazon	Holiday Cards/Hospitality Items	45						Unknown	Unknown	11000/74510
N/A	12/01/21	Amazon	Gift Boxes - Veterans Gift - Hospitality Items	10						Unknown	Unknown	11000/74510
N/A	12/01/21	Amazon	Gift Boxes - Veterans Gift - Hospitality Items	17						Unknown	Unknown	11000/74510
N/A	02/14/21	Amazon	Hospitality Items	53						Unknown	Unknown	11000/74510
N/A	02/21/22	Amazon	Hospitality Items	27						Unknown	Unknown	11000/74510
N/A	04/05/22	Amazon	Hospitality Items	111						Unknown	Unknown	11000/74510
N/A	04/12/22	Amazon	Hospitality Items	34						Unknown	Unknown	11000/74510
N/A	05/03/22	Amazon	Hospitality Items	38						Unknown	Unknown	11000/74510
N/A	05/31/22	Amazon	Hospitality Items	<u>37</u>						Unknown	Unknown	11000/74510
			Subtotal - Hospitality Items						851	Unknown	Unknown	11000/74510
04/07/22	09/30/22	Kroger	Water Welcome Meeting Dr. Tobin ATD Coach	7								11000/74590
04/07/22	09/29/22	Jim & Nick's	Lunch Welcome Meeting Dr. Tobin ATD Coach	140								11000/74590
04/07/22	03/31/22	Sam's	Meals for ATD Meeting	170								11000/74590
04/07/22	04/07/22	Sam's	Meals Welcome Meeting Dr. Tobin ATD Coach	<u>121</u>								11000/74590
			Subtotal - Welcome Meeting Dr. Tobin ATD Coach						438	22	19.90	

Motlow State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Audited
For the Period July 1, 2021 to June 30, 2022

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					
08/30/21	08/30/21	Walmart	SGA sponsored cupcakes for campus for Dr. Torrence's Birthday-Moore			115			115	Unknown		30308/74590
08/30/21	08/30/21	Walmart	SGA sponsored cupcakes for campus for Dr. Torrence's Birthday-Smyrna			81			81	Unknown		30308/74590
N/A	08/31/21	Motlow College Bookstore	T-Mobile Hotspot Distribution - Shirts	34	-	-	-	-		2	17.16	11000/74590
08/24/21	09/30/21	Miss Bobo's	Lunch T-Mobile Hotspot Distribution -	292						8		11000/74590
06/21/21	08/31/21	Panera Bread	Refreshments T-Mobile Hotspot Distribution -	48						8		11000/74590
			Subtotal - T Mobile Hotspot Distribution						375	8	46.82	
10/22/21	10/20/21	Jo's Custom Cakes and Catering	Hiatt Spivey Building Dedication - Catering		2,673							10000/74490
10/22/21	11/9/2021 & 11/22/21	Motlow State Community College	Hiatt Spivey Bldg. Dedication Reimbursement - Supplies		401							10000/74590
10/22/21	01/05/22	Motlow State Community College	Hiatt Spivey Bldg. Dedication Reimbursement - Supplies		67							10000/74590
			Subtotal - Hiatt Spivey Bldg. Dedication						3,142	77	40.80	
10/21/21	10/27/21	Shoney's	Foundation Executive Committee Meeting -		180				180	11	16.36	10000/74590
11/04/21	11/04/21	Panera Bread	Refreshments for Smart Security and Signage Meeting	51					51	10	5.07	11000/74590
N/A	11/16/21	Motlow Follett Bookstore	Gift for Two Potential Donors	32					32	2	16.15	11000/74590
11/30/21	12/08/21	Hilda A. Tunstill	Donor Luncheon - Ms. Mary Bobo's		197				197	6	32.80	10000/74590
12/10/21	11/24/21	Minuteman Press	Foundation Holiday Celebration - Invites		172							10001/74590
12/10/21	12/08/21	Catering Creations	Foundation Holiday Reception - Catering		2,175							10001/74490
12/10/21	12/08/21	Cindy Marin	Foundation Holiday Celebration - Thank you Cookies		198							10001/74590
12/10/21	12/15/21	Kelly P Fox	Foundation Holiday Celebration - Drink Supplies		68							10001/74590
12/10/21	12/21/21	Tree City Wine and Spirits	Foundation Holiday Celebration		492							10001/74490

Motlow State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Audited
For the Period July 1, 2021 to June 30, 2022

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
12/10/21	01/05/22	Motlow State Community College	Foundation Holiday Celebration - Decorations		875							10000/74590
12/10/21	01/05/22	Mark Hutchins	Foundation Holiday Celebration - Decorations		65							10000/74590
12/10/21	01/05/22	Motlow State Community College	Foundation Holiday Celebration - Decorations		16							10000/74590
12/10/21	01/05/22	Motlow State Community College	Foundation Holiday Celebration - Decorations		27							10000/74590
12/10/21	02/09/22	Motlow State Community College	Foundation Holiday Celebration - Decorations		422							10000/74590
			Subtotal - Foundation Holiday Reception						4,512	115	39.23	
12/21/21	12/10/21	K & S Awards	Glass Plaque for Retiring Trustees		17				17	1	16.95	10000/74590
12/02/21	12/08/21	Catering Creations	Retirement Celebration (Past Two Years) - Catering		2,129							10001/74490
12/02/21	01/05/22	Motlow State Community College	Retirement Celebration (Past Two Years)- Appreciation Gifts		1,746							10001/74590
			Subtotal - Retirement Celebration						3,875	130.00	29.81	
12/01/21	12/08/21	Keepsake Catering	Holiday Celebration McMinnville		250				250	34	7.35	10001/74490
12/01/21	12/08/21	Lisa Sanders	Holiday Celebration - Fayetteville		125				125	25	5.00	10001/74490
01/13/22	01/13/22	Panera Bread	Motlow Spring Assembly	71		-	-	-	71	9.00	7.86	11000/74835
01/05/22	01/05/22	Mimi's Café	Rutherford County Legislative Briefing	321								11000/74590
01/05/22	01/05/22	Panara Bread	Rutherford County Legislative Briefing	112					-			11000/74590
			Subtotal - Rutherford Co Legislative						433	20	21.64	
02/10/22	02/21/22	Thistle Farms Café	Met Dr. Arnold on Higher Education for justice involved	27					27	2	13.25	11000/74590
02/28/22	03/24/22	Bad Daddy's Burger Bar	Site Visit Luncheon with Molly Marcum	35					35	2	17.55	11000/74590
11/19/21	01/05/22	Motlow State Community College	Motlow Gives Competition - Fayetteville Campus		42				42	10	4.18	11000/74590
11/19/21	01/05/22	Motlow State Community College	Motlow Gives Competition - Smyrna Campus		71				71	20	3.55	11000/74590

Motlow State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Audited
For the Period July 1, 2021 to June 30, 2022

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
12/01/21	02/09/22	Motlow State Community College	Holiday Celebration - Smyrna		425				425	51	8.33	10001/74490
03/30/22	03/22/22	Sharon Bateman	Foundation Executive Committee Luncheon and Meeting		147				147	11	13.35	10000/74590
02/18/22	04/13/22	Motlow State Community College	Foundation Investment Committee Meeting Luncheon		145							
02/18/22	04/13/22	Motlow State Community College	Foundation Investment Committee Meeting Luncheon		18							
			Subtotal - Foundation Investment Committee Meeting Luncheon						163	9	18.14	10000/74590
4/27/22	4/21/22	K&S Awards	Student Recognition Trophies	1,665	-	-	-	-	1,665	200	\$ 8.33	11000/74590
5/8/22	5/8/22	Birdie's	T-Mobile Live Q&A	96	-	-	-	-	96	8	\$ 11.97	11000/74590
04/21/22	05/23/22	The Flower Shoppe	Floral Arrangement for Funeral Service of Motlow Friend		110				110	1	110.00	10000/74590
4/27/22	4/27/22	Domino's	Brand Reveal	434	-	-	-	-	434	100	\$ 4.34	11000/74590
5/9/22	5/9/22	Chop House	Graduation Speakers and Cabinet	290	-	-	-	-	290	9	\$ 32.27	11000/74590
5/2/22	5/2/22	Sam's	Dr. Torrence 5th Anniversary Campus Celebration	265	-	-	-	-				11000/74590
5/2/22	5/2/22	Kroger	Dr. Torrence 5th Anniversary Campus Celebration			38						12103/74590
5/2/22	5/2/22	Walmart	Dr. Torrence 5th Anniversary Campus Celebration	60	-	-	-	-				11000/74590
			Subtotal - President's 5th Anniversary Celebration						363	100	3.63	
5/26/22	5/26/22	Mary Bobo's	T-Mobile Luncheon	312	-	-	-	-	312	9	\$ 34.62	11000/74590
11/19/22	06/08/22	Motlow State Community College	Motlow Gives Competition - Remaining Balance		6				6	30	0.19	10000/74590
02/04/22	06/15/22	Motlow State Community College	Tulahoma Chamber Annual Banquet		375				375	8	46.88	10000/74590
05/06/22	06/15/22	Motlow State Community College	Golf Shirts for Friends of Motlow in Tournament		108				108	4	27.00	10000/74590
06/14/22	06/22/22	Phyllis Daniel	Reimbursement for Folders for June Trustee Meeting		50				50	35	1.43	10000/74590
05/19/22	04/13/22	Publix	Rebranding Event drinks		61				61			
				-	-	-	-	-	-			
Total Business Meals and Hospitality Expenses for the President				\$ 5,603	\$ 13,854	\$ 234	\$ -	\$ -	\$ 19,691			

Motlow State Community College
Schedule C - Other Expenses for the President - Audited
For the Period July 1, 2021 to June 30, 2022

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
08/03/21	CDW	MacBook Pro	3,570					3,570	11000/74596
08/03/21	CDW	Apple Care	282					282	11000/74510
08/31/21	Simplify Compliance	Tennessee Journal Subscription	\$ 627.00					\$ 627.00	11000/74480
09/23/21	Dickson Paint & Flooring	Remove Old Flooring & cove base, install new flooring and install cove base in President's Suite	3,388					3,388	11000/74490
11/10/21	Amazon	Mac Book Charger	72					72	11000/74510
12/07/21	The Biz Foundry	Office Rental	-		279			279	40005/74631
12/20/21	Kroger	Postage Charge - Stamps - Mailing Greeting Cards	12					12	11000/74230
01/10/22	Amazon	The Innovator's Dilemma Book	21	-	-	-	-	21	11000/74510
01/26/22	The Biz Foundry	Office Rental	-	-	837	-	-	837	40005/74631
02/09/22	Ebsco Industries, Inc.	Ebook Humankind			130			130	12601/74480
02/09/22	Ebsco Industries, Inc.	Ebook Radical Empathy			220			220	12601/74480
02/09/22	Amazon	Books Humankind, Empathy			34			34	12601/78512
02/16/22	Kathy Bennett Photographer	Framed portrait of Motlow	338	-	-	-	-	338	11000/74590
03/09/22	Amazon	Adapter of MacBook	56	-	-	-	-	56	11000/74510
04/06/22	The Biz Foundry	Office Rental	-	-	837	-	-	837	40005/74631
4/19/22	CDW, Inc.	Apple Keyboard	128	-	-	-	-	128	11000/74530
4/19/22	CDW, Inc.	3-Dock	350	-	-	-	-	350	11000/74530
4/27/22	Ebsco Industries, Inc.	Baseball 100 Book			99			99	12601/74480
5/3/22	Amazon	MacBook Privacy Screen	39	-	-	-	-	39	11000/74510
5/4/22	CDW, Inc.	Bluetooth Mouse	85	-	-	-	-	85	11000/74530
5/9/22	Courtesy Dry Cleaners	Doctorial Rob for Graduation	12	-	-	-	-	12	11000/74490
6/6/22	Vistaprint	Business Cards	33	-	-	-	-	33	11000/74120
6/15/22	Factory Furniture	Office Furniture/President's Moore County Suite			9,996			9,996	40005/74510,74595
09/15/21	T-Mobile	Cell Phone Billing			68			68	60050/74210
10/06/21	T-Mobile	Cell Phone Billing			34			34	60050/74210
11/03/21	T-Mobile	Cell Phone Billing			34			34	60050/74210
01/12/22	T-Mobile	Cell Phone Billing			34			34	60050/74210
02/09/22	T-Mobile	Cell Phone Billing			34			34	60050/74210
03/16/22	T-Mobile	Cell Phone Billing			34			34	60050/74210
04/13/22	T-Mobile	Cell Phone Billing			34			34	60050/74210
05/11/22	T-Mobile	Cell Phone Billing			34			34	60050/74210
06/08/22	T-Mobile	Cell Phone Billing			34			34	60050/74210
07/07/22	T-Mobile	Cell Phone Billing			34			34	60050/74210
12/08/22	T-Mobile	Cell Phone Billing			34			34	60050/74210
			-	-	-	-	-	-	
Total Other Operating Expenses for the President			\$ 9,012	\$ -	\$ 12,841	\$ -	\$ -	\$ 21,853	

Internal Audit Report



**Nashville State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2021 – June 30, 2022**

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

Nashville State Community College

Audit of President's Expenses

For the Fiscal Year July 1, 2021 – June 30, 2022

October 25, 2022

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

Audit Committee:

Enclosed is the internal audit report of the expenses of the Office of the President for Nashville State Community College for the fiscal year July 1, 2021 to June 30, 2022, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of, or for the benefit of the president regardless of the funding source.

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

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

Sincerely,

A handwritten signature in black ink that reads "Nancy Batson". The signature is written in a cursive, flowing style.

Nancy Batson
Director of Internal Audit
Volunteer State Community College

CC: Dr. Shanna Jackson, Nashville State Community College President
Ms. Jennifer Rector, Nashville State Community College Vice President for Business and Finance
Mr. Henry Ho, Nashville State Community College Director of Internal Audit
Mr. Mike Batson, Tennessee Board of Regents Chief Audit Executive

Nashville State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2021 – June 30, 2022

President	Dr. Shanna Jackson Nashville State Community College	Internal Auditor	Nancy Batson Volunteer State Community College																																																																																
Objectives	<p>To comply with Tennessee Code Annotated, Title 49, Chapter 7 and Tennessee Board of Regents (TBR) Policy 4:03:03:60, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2021 to June 30, 2022.</p> <p>To determine compliance with state statutes and TBR and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of, or for the benefit of the president regardless of the funding source.</p>																																																																																		
Scope	<p>The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds, or external sources, and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i>, issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.</p>																																																																																		
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, 2022:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: right; border-bottom: 1px solid black;"><u>Institutional</u></th> <th style="text-align: right; border-bottom: 1px solid black;"><u>Foundation</u></th> <th style="text-align: right; border-bottom: 1px solid black;"><u>External</u></th> <th style="text-align: right; border-bottom: 1px solid black;"><u>Total</u></th> </tr> </thead> <tbody> <tr> <td colspan="5">President:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$290,070.69</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$290,070.69</td> </tr> <tr> <td>Bonus Payments</td> <td style="text-align: right;">\$3,064.00</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$3,064.00</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$3,999.84</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$3,999.84</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$10,800.00</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$10,800.00</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right; border-bottom: 1px solid black;">\$8,400.00</td> <td style="text-align: right; border-bottom: 1px solid black;">\$0</td> <td style="text-align: right; border-bottom: 1px solid black;">\$0</td> <td style="text-align: right; border-bottom: 1px solid black;">\$8,400.00</td> </tr> <tr> <td>Salary, Benefits, & Other Payments</td> <td style="text-align: right;">\$316,334.53</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$316,334.53</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$2,833.90</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$2,833.90</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$967.25</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$967.25</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$8,121.04</td> <td style="text-align: right;">\$500.00</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$8,621.04</td> </tr> <tr> <td colspan="5">President's Office:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$120,253.60</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$120,253.60</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$1,885.85</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$1,885.85</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right; border-bottom: 1px solid black;">\$6,958.36</td> <td style="text-align: right; border-bottom: 1px solid black;">\$0</td> <td style="text-align: right; border-bottom: 1px solid black;">\$0</td> <td style="text-align: right; border-bottom: 1px solid black;">\$6,958.36</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$457,354.53</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$500.00</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$0</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$457,854.53</td> </tr> </tbody> </table>				<u>Institutional</u>	<u>Foundation</u>	<u>External</u>	<u>Total</u>	President:					Salary and Benefits	\$290,070.69	\$0	\$0	\$290,070.69	Bonus Payments	\$3,064.00	\$0	\$0	\$3,064.00	Discretionary Allowance	\$3,999.84	\$0	\$0	\$3,999.84	Housing Allowance	\$10,800.00	\$0	\$0	\$10,800.00	Vehicle Allowance	\$8,400.00	\$0	\$0	\$8,400.00	Salary, Benefits, & Other Payments	\$316,334.53	\$0	\$0	\$316,334.53	Travel (Schedule A)	\$2,833.90	\$0	\$0	\$2,833.90	Business Meals and Hospitality (Schedule B)	\$967.25	\$0	\$0	\$967.25	Other Expenses (Schedule C)	\$8,121.04	\$500.00	\$0	\$8,621.04	President's Office:					Salary and Benefits	\$120,253.60	\$0	\$0	\$120,253.60	Travel	\$1,885.85	\$0	\$0	\$1,885.85	Other Expenses	\$6,958.36	\$0	\$0	\$6,958.36	Total Expenses	\$457,354.53	\$500.00	\$0	\$457,854.53
	<u>Institutional</u>	<u>Foundation</u>	<u>External</u>	<u>Total</u>																																																																															
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Salary and Benefits	\$120,253.60	\$0	\$0	\$120,253.60																																																																															
Travel	\$1,885.85	\$0	\$0	\$1,885.85																																																																															
Other Expenses	\$6,958.36	\$0	\$0	\$6,958.36																																																																															
Total Expenses	\$457,354.53	\$500.00	\$0	\$457,854.53																																																																															

	<p>Additional Disclosures:</p> <p>Bonus Payments – The Board authorized a bonus plan for presidents. During the period, the President received a Metric-based bonus payment of \$3,064.</p> <p>Discretionary Allowance – The President was provided a discretionary spending allowance of \$333.32 per month. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income.</p> <p>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>Other Allowances – The college provided a cell phone and cell phone service for the President. The college paid the vendor directly, and costs totaled \$1,125.27 for the year.</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> <p>The following schedules are presented in the report:</p> <ul style="list-style-type: none"> ▪ Summary of the President’s Expenses ▪ Exhibit A, Travel Expenses ▪ Exhibit B, Business Meal and Hospitality Expenses ▪ Exhibit C, Other Expenses
Results	The report contains no observations or recommendations. Adjustments were made to the expense schedules presented in the report based on audit work results. These adjustments were provided to the college management.
Conclusion	The objectives of the audit of the expenses of the Office of the President for Nashville State Community College for the fiscal year July 1, 2021 through June 30, 2022 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 Nashville State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR Office of System-wide Internal Audit and Nashville State Community College, Office of Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public record.</i>

Nashville State Community College
Summary of the President's Expenses- Audited
For the Period July 1, 2021 to June 30, 2022

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President							
Salary and Benefit		\$ 290,070.69					\$ 290,070.69
Executive Incentive Payment		3,064.00					3,064.00
Discretionary Allowance		3,999.84					3,999.84
Housing Allowance		10,800.00					10,800.00
Vehicle Allowance		8,400.00					8,400.00
Salary, Benefits, and Other Payments		<u>\$ 316,334.53</u>					<u>\$ 316,334.53</u>
Travel	Exhibit A	2,833.90					2,833.90
Business Meals and Hospitality	Exhibit B	650.88		\$ 316.37			967.25
Other Expenses	Exhibit C	721.26	\$ 500.00	7,399.78			8,621.04
Total Expenses for the President		<u>\$ 320,540.57</u>	<u>\$ 500.00</u>	<u>\$ 7,716.15</u>			<u>\$ 328,756.72</u>
President's Office							
Salary and Benefits		\$ 117,253.60		\$ 3,000.00			\$ 120,253.60
Travel		1,096.19		789.66			1,885.85
Other Expenses		6,958.36					6,958.36
		<u>\$ 125,308.15</u>		<u>\$ 3,789.66</u>			<u>\$ 129,097.81</u>
Total Expenses		<u>\$ 445,848.72</u>	<u>\$ 500.00</u>	<u>\$ 11,505.81</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 457,854.53</u>

Additional Disclosures:

Bonus Payment: TBR approved a \$3,064.00 executive incentive payment for Dr. Jackson in July 2021 (Organization Code 11000).

Discretionary Allowance: The President was provided a \$999.96 quarterly spending allowance totaling \$3,999.84 (Organization Code 11000).

Housing Allowance: The President was provided a \$2,700 quarterly housing allowance totaling \$10,800 (Organization Code 11000).

Vehicle Allowance: The President was provided a \$2,100 quarterly vehicle allowance totaling \$8,400 (Organization Code 11000).

Other Allowances: The college provided a cell phone and cell phone service for the President. The college paid the vendor directly, and costs totaled \$1,125.57 for the year.

**Nashville State Community College
Schedule of Travel Expenses for the President- Audited
For the Period July 1, 2021 to June 30, 2022**

Departure Date	Return Date	Date Paid	Location	Purpose	Expense Amount				Expense Source					Organizational and Account Codes	
					Transportation	Lodging	Meals and Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources		
									Institutional	Foundation	Institutional	Foundation			
											Total				
09/21/21	09/23/21	09/16/21	Nashville, TN (virtual)	Registration for COMBASE Virtual Conference				\$ 75.00	\$ 75.00				\$ 75.00	11000-73100	
10/27/21	10/27/21	09/16/21	Nashville, TN	Registration for Nashville Area Chamber and Partnership 2030 Annual Celebration				\$ 50.00	\$ 50.00				\$ 50.00	11000-73100	
03/09/22	03/09/22	02/11/22	Nashville, TN	2022 Governor's Address	\$ 55.00				\$ 55.00				\$ 55.00	11000-73100	
04/27/22	05/02/22	02/02/22	New York, NY	HERDI Conference 4/27/22 to 4/29/22	\$ 137.96				\$ 137.96				\$ 137.96	11000-73200 (1)	
		02/03/22		(Higher Education Research and Development Institute)			\$ 1,143.09	\$ 217.25	\$ 1,050.00	1,050.00			\$ 1,050.00	11000-74480	
		05/05/22		AACC Conference 4/30/22 to 5/2/22 (American Association of Community Colleges)						1,360.34			\$ 1,360.34	11000-73200	
Subtotal					\$ 137.96	\$ 1,143.09	\$ 217.25	\$ 1,050.00	\$ 2,548.30				\$ 2,548.30		
05/04/22	05/06/22	01/28/20	San Diego, CA	Leadership Study Mission									\$ 0.00	(2)	
06/16/22	06/17/22	06/23/22	Columbia, TN	TBR Meeting for Presidents		\$ 105.60			\$ 105.60				\$ 105.60	11000-73100	
Total Travel Expenses for the President					\$ 192.96	\$ 1,248.69	\$ 217.25	\$ 1,175.00	\$ 2,833.90	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,833.90	

(1) HERDI (Higher Education Research and Development Institute) paid the hotel and per diem expenses for the April 2022 Think Tank session.

(2) This is an event that was originally scheduled and paid for in 2020. With the cancellation of events due to the pandemic, the payment was carried forward to 2022. There were no costs incurred in fiscal year 2022.

Nashville State Community College
Schedule of Business Meals and Hospitality Expenses for the President- Audited
For the Period July 1, 2021 to June 30, 2022

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	Amount per Person	Organizational and Account Codes
				Institutional	Foundation	Institutional	Foundation					
09/30/21	09/29/21	Panera Bread	Lunch for Achieving the Dream Coaches Visit at the White Bridge Road Campus	\$ 27.06					\$ 27.06	3	\$9.02	11000-74981
12/16/21	12/15/21	Panera Bread	Breakfast Catering for Legislative Forum at the Clarksville Campus			\$ 316.37			\$ 316.37	26	\$12.17	11012-74981
04/22/22	05/05/22	Suzanne Sadler-Belcher	Reimbursement for Retirement Celebration supplies	36.94					\$ 36.94	100	\$0.37	11000-74981
05/04/22	05/04/22	The Picnic Café	Lunch for Achieving the Dream Coaches	50.60					\$ 50.60	3	\$16.87	11000-74981
05/10/22	05/12/22	Sodexo	Commencement - President's Reception at Lipscomb University	382.32					\$ 382.32	20	\$19.12	11000-74981
04/22/22	04/18/22	Publix	Refreshments for Retirement Celebration	153.96					\$ 153.96	100	\$1.54	11000-74981
Total Business Meal and Hospitality Expenses for the President				<u>\$ 650.88</u>	<u>\$0.00</u>	<u>\$ 316.37</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$ 967.25</u>			

**Nashville State Community College
Schedule of Other Expenses for the President- Audited
For the Period July 1, 2021 to June 30, 2022**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organizational and Account Codes						
			Institutional	Foundation	Institutional	Foundation									
08/05/21	Verizon	Monthly telephone service for July 2021	\$	60.57				\$ 60.57	11000-74210						
09/02/21	Verizon	Monthly telephone service for August 2021		60.57				\$ 60.57	11000-74210						
10/07/21	Verizon	Monthly telephone service for September 2021		60.51				\$ 60.51	11000-74210						
11/04/21	Verizon	Monthly telephone service for October 2021		56.40				\$ 56.40	11000-74210						
12/09/21	Verizon	Monthly telephone service for November 2021		60.45				\$ 60.45	11000-74210						
01/05/22	Verizon	Monthly telephone service for December 2021		60.45				\$ 60.45	11000-74210						
02/03/22	Verizon	Monthly telephone service for January 2022		60.40				\$ 60.40	11000-74210						
03/03/22	Verizon	Monthly telephone service for February 2022		60.40				\$ 60.40	11000-74210						
04/07/22	Verizon	Monthly telephone service for March 2022		60.40				\$ 60.40	11000-74210						
05/05/22	Verizon	Monthly telephone service for April 2022		60.37				\$ 60.37	11000-74210						
06/02/22	Verizon	Monthly telephone service for May 2022		60.37				\$ 60.37	11000-74210						
07/12/22	Verizon	Monthly telephone service for June 2022		60.37				\$ 60.37	11000-74210						
		Subtotal	\$	721.26				\$ 721.26							
10/21/21	Shaw Industries	Carpeting for President's office and conference room.				\$ 4,899.78		\$ 4,899.78	931518-74320						
11/11/21	J & J Interiors	Painting cabinets in President's office				2,500.00		\$ 2,500.00	931518-74380						
01/27/22	Speaker	College convocation		\$ 500.00				\$ 500.00	43028-74790						
			\$	721.26	\$	500.00	\$	7,399.78	\$	0.00	\$	0.00	\$	8,621.04	

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

For the Period July 1, 2021 through June 30, 2022

October 14, 2022

**Roane State Community College
Audit of the President’s Expenses
For the Period July 1, 2021 through June 30, 2022**

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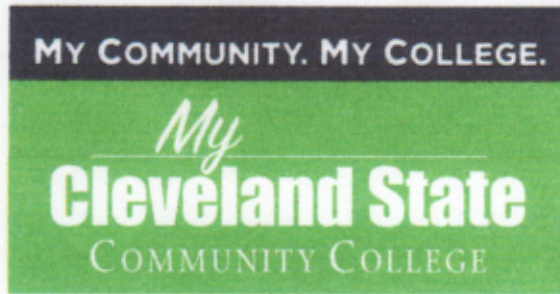
Letter of Transmittal

Executive Summary.....1-2

Exhibits:

Exhibit A – Summary of Expenses Schedule.....3
Exhibit B – Travel.....4
Exhibit C – Business Meals & Hospitality.....5
Exhibit D – Other.....6

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



October 12, 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 Roane State Community College for the fiscal year July 1, 2021 to June 30, 2022, 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 Roane State Community College's personnel during the review.

Sincerely,

E. Denise R. Callais, CPA
Director of Internal Audit
Cleveland State Community College

CC: Dr. Chris Whaley, President, Roane State Community College
Marsha Mathews, Vice President of Business & Finance
Mike Batson, CPA, Chief Audit Executive, Tennessee Board of Regents
Cynthia Cortesio, CIA, Director of Internal Audit, Roane State Community College

Roane State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2021 – June 30, 2022

President	Dr. Chris Whaley	Internal Auditor	Denise Callais, CPA Cleveland 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, 2021 to June 30, 2022; 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, 2022:</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;">\$236,615</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$236,615</td> </tr> <tr> <td>Bonus Payments</td> <td style="text-align: right;">\$9,888</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$9,888</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$4,000</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,000</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$10,800</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$10,800</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">\$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;">\$269,703</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;">\$269,703</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$6,334</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$6,334</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$20</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$20</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$400</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$400</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;">\$77,471</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$77,471</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;">\$468</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$468</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$1,626</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$1,626</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$356,023</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;">\$356,023</td> </tr> </tbody> </table> <p>Additional Disclosures:</p> <p>Bonus Payments – The Board authorized a bonus plan for presidents. During the period, the President received a Metric-based bonus payment of \$9,888</p> <p>Discretionary Allowance – The President was provided a discretionary spending allowance \$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> <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>						Institutional	Foundation	External	Total	President:					Salary and Benefits	\$236,615	\$00	\$00	\$236,615	Bonus Payments	\$9,888	\$00	\$00	\$9,888	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	\$269,703	\$00	\$00	\$269,703	Travel (Schedule A)	\$6,334	\$00	\$00	\$6,334	Business Meals and Hospitality (Schedule B)	\$20	\$00	\$00	\$20	Other Expenses (Schedule C)	\$400	\$00	\$00	\$400	President's Office:					Salary and Benefits	\$77,471	\$00	\$00	\$77,471	Travel	\$00	\$00	\$00	\$00	Business Meals and Hospitality	\$468	\$00	\$00	\$468	Other Expenses	\$1,626	\$00	\$00	\$1,626	Total Expenses	\$356,023	\$00	\$00	\$356,023
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Conclusion	<p>The objectives of the audit of the expenses of the Office of the President for Roane State Community College for the fiscal year July 1, 2021 through June 30, 2022 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>
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Restriction on Use of Report	<p><i>This report is intended solely for the internal use of the Tennessee Board of Regents and Roane State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit, Roane State Community College Office of Internal Audit, and handled in accordance with institutional policies; however, this report is a matter of public record.</i></p>
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Roane State Community College
Summary of the President's Expenses- Audited
For the Period July 1, 2021 to June 30, 2022

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 236,615	\$ -	\$ -	\$ -	\$ -	\$ 236,615
Bonus Payments		9,888	-	-	-	-	9,888
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>265,703</u>	<u>-</u>	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>269,703</u>
Travel	A	6,334	-	-	-	-	6,334
Business Meals and Hospitality	B	20	-	-	-	-	20
Other Expenses	C	400	-	-	-	-	400
Total Expenses for the President		<u>272,457</u>	<u>-</u>	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>276,457</u>
President's Office:							
Salary and Benefits (1 FTE)		77,471	-	-	-	-	77,471
Travel			-	-	-	-	-
Business Meals and Hospitality		468	-	-	-	-	468
Other Expenses		1,626	-	-	-	-	1,626
		<u>79,566</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>79,566</u>
Total Expenses		<u>\$ 352,023</u>	<u>\$ -</u>	<u>\$ 4,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 356,023</u>

Additional Disclosures:

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

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

Vehicle Allowance – The President is 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 - Audited
For the Period July 1, 2021 to March 31, 2022

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			
10/2/21	10/6/21	9/30/21	Bloomington, MN	NACCE Board Meeting	\$ -	\$ -	\$ -	\$ 799	\$ 799	\$ -	\$ -	\$ -	\$ -	\$ 799	111001-73200
12/7/21	12/7/21	10/5/21	Virtual	SACSCOC Annual Meeting	-	-	-	275	275	-	-	-	-	275	111001-73100
10/2/21	10/6/21	10/29/21	Bloomington, MN	NACCE Board Meeting	446	728	356	60	1,590	-	-	-	-	1,590	111001-73200
11/2/21	11/5/21	12/3/21	Las Vegas, NV	Radwaste Summitt	759	502	242	60	1,562	-	-	-	-	1,562	111001-73200
2/15/22	2/17/22	1/11/22	Virtual	Achieving the Dream	-	-	-	300	300	-	-	-	-	300	111001-73100
2/25/22	3/1/22	3/11/22	Dyersburg, TN	Regional Basketball Tourn.	-	-	266	-	266	-	-	-	-	266	111001-73100
3/29/22	3/29/22	3/7/22	Virtual	TN College Assoc	-	-	-	100	100	-	-	-	-	100	111001-73100
3/29/22	3/31/22	4/7/22	Nashville, TN	SOAR Awards	-	699	198	-	896	-	-	-	-	896	111001-73100
2/25/22	3/1/22	5/10/22	Dyersburg, TN	Regional Basketball Tourn.	-	315	-	-	315	-	-	-	-	315	111001-73100
6/16/22	6/17/22	6/23/22	Columbia, TN	TBR Qtrly	-	143	89	-	231	-	-	-	-	231	111001-73100
					-	-	-	-	-	-	-	-	-	-	
Total Travel Expenses for the President					\$ 1,205	\$ 2,386	\$ 1,149	\$ 1,594	\$ 6,334	\$ -	\$ -	\$ -	\$ -	\$ 6,334	

Roane State Community College
 Schedule B - Business Meals & Hospitality Expenses for the President - Audited
 For the Period July 1, 2021 to June 30, 2022

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					
9/8/21	10/7/21	Tracy Powers	Pizza w/President at Campbell Co. Campus	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ 20	25	\$ 0.80	111001-74503
Total Business Meals and Hospitality Expenses for the President				\$ 20	\$ -	\$ -	\$ -	\$ -	\$ 20			

Roane State Community College
Schedule C - Other Expenses for the President- Audited
For the Period July 1, 2021 to June 30, 2022

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
5/10/22	TN Dept of Revenue	Professional Privilege Tax	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ 400	111001-74980
			-	-	-	-	-	-	
Total Other Operating Expenses for the President			\$ 400	\$ -	\$ -	\$ -	\$ -	\$ 400	



THE COLLEGE SYSTEM
of TENNESSEE

Volunteer State Community College

Audit of President's Expenses

October 14, 2022

Audit Conducted by:
System-wide Internal Audit



THE COLLEGE SYSTEM
of TENNESSEE

Office of System-wide Internal Audit

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

tbr.edu

October 14, 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, 2021 to June 30, 2022, 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,

Jacqueline Struckmeyer

Jacqueline Struckmeyer
Director of Internal Audit
Tennessee Board of Regents

CC: Dr. Orinthia Montague, President
Brett Stoller, 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, 2021 – June 30, 2022

President	Dr. Orinthia Montague	Internal Auditor	Jacqueline Struckmeyer Director of Internal Audit 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, 2021 to June 30, 2022; 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, 2022:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;"></th> <th style="text-align: right; width: 10%;">Institutional</th> <th style="text-align: right; width: 10%;">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;">\$296,512</td> <td></td> <td></td> <td style="text-align: right;">\$296,512</td> </tr> <tr> <td> Bonus Payments</td> <td style="text-align: right;">20,427</td> <td></td> <td></td> <td style="text-align: right;">20,427</td> </tr> <tr> <td> Discretionary Allowance</td> <td style="text-align: right;">4,000</td> <td></td> <td></td> <td style="text-align: right;">4,000</td> </tr> <tr> <td> Housing Allowance</td> <td style="text-align: right;">10,800</td> <td></td> <td></td> <td style="text-align: right;">10,800</td> </tr> <tr> <td> Vehicle Allowance</td> <td style="text-align: right;">7,000</td> <td></td> <td></td> <td style="text-align: right;">7,000</td> </tr> <tr> <td> Other Allowances</td> <td style="text-align: right;">10,000</td> <td></td> <td></td> <td style="text-align: right;">10,000</td> </tr> <tr> <td> Salary, Benefits & Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$348,739</td> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">\$348,739</td> </tr> <tr> <td> Travel (Schedule A)</td> <td style="text-align: right;">\$9,743</td> <td></td> <td></td> <td style="text-align: right;">\$9,743</td> </tr> <tr> <td> Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">9,964</td> <td style="text-align: right;">\$4,519</td> <td></td> <td style="text-align: right;">14,483</td> </tr> <tr> <td> Other Expenses (Schedule C)</td> <td style="text-align: right;">50,465</td> <td style="text-align: right;">1,340</td> <td></td> <td style="text-align: right;">51,805</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;">78,914</td> <td></td> <td></td> <td style="text-align: right;">78,914</td> </tr> <tr> <td> Travel</td> <td style="text-align: right;">2,022</td> <td></td> <td></td> <td style="text-align: right;">2,022</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;">534</td> <td></td> <td></td> <td style="text-align: right;">534</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$500,381</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$5,859</td> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$506,240</td> </tr> </tbody> </table> <p>Additional Disclosures: Bonus Payments – The Board authorized a bonus plan for presidents. During the audit period, the former President received a Metric-based bonus payment of \$20,427. Discretionary Allowance – The President was provided a discretionary spending allowance. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income.</p>						Institutional	Foundation	External	Total	President:					Salary and Benefits	\$296,512			\$296,512	Bonus Payments	20,427			20,427	Discretionary Allowance	4,000			4,000	Housing Allowance	10,800			10,800	Vehicle Allowance	7,000			7,000	Other Allowances	10,000			10,000	Salary, Benefits & Other Payments	\$348,739			\$348,739	Travel (Schedule A)	\$9,743			\$9,743	Business Meals and Hospitality (Schedule B)	9,964	\$4,519		14,483	Other Expenses (Schedule C)	50,465	1,340		51,805	President's Office:					Salary and Benefits	78,914			78,914	Travel	2,022			2,022	Business Meals and Hospitality					Other Expenses	534			534	Total Expenses	\$500,381	\$5,859		\$506,240
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	<p>Housing Allowance - The President was provided a housing allowance of \$900.00 per month.</p> <p>Other Allowances – The President was provided a moving allowance totaling \$10,000, which was paid as taxable income.</p> <p>Vehicle – The former 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, totaling \$117 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.</p> <p>Vehicle Allowance – The current President was provided a vehicle allowance of \$583.33 per month.</p>
Observations	None noted.
Conclusion	<p>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, 2021 through June 30, 2022 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>

Volunteer State Community College
Schedule A - Travel Expenses for the President - Audited
For the Period July 1, 2021 - June 30, 2022

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			
12/2/21	12/7/21	9/20/21	Virtual	SACSCOC Annual Meeting	-	-	-	375	375	-	-	-	-	375	102075 - 73115
10/19/21	10/19/21	11/10/21	VSCC Livingston Campus	N.Bishop tour w/Dr.Montague	80	-	-	-	-	-	80	-	-	80	108080 - 73110
11/3/21	11/4/21	11/17/21	Washington, DC	Dr. Montague-AACC Conf	313	302	77	-	692	-	-	-	-	692	102075 - 73210
12/17/21	12/17/21	1/26/22	Livingston,Cookeville Campus	N. Bishop Holiday Luncheon	80	-	-	-	-	-	80	-	-	80	108080 - 73110
1/11/22	1/11/22	1/26/22	VSCC Cookeville Campus	N. Bishop Meetings	81	-	-	-	-	-	81	-	-	81	108080 - 73110
1/26/22	1/28/22	2/9/22	Jacksonville, FL	N.Bishop-Workforce Dev Conf	361	434	226	900	-	-	1,921	-	-	1,921	108080 - 73210
1/26/22	1/28/22	2/16/22	Jacksonville, FL	Dr.Montague-Workforce Conf	452	434	234	900	2,020	-	-	-	-	2,020	102075 - 73210
3/29/22	3/29/22	2/24/22	Nashville, TN	TCA Annual Meeting	-	-	-	100	100	-	-	-	-	100	102075 - 73115
3/28/22	3/31/22	4/27/22	Nashville, TN	Dr.Montague-TBR Soar Event	-	799	119	75	993	-	-	-	-	993	102075 - 73110
4/29/22	5/3/22	5/25/22	New York, NY	Dr.Montague-AACC Conf	187	1,560	356	1,167	3,270	-	-	-	-	3,270	102075 - 73210
6/16/22	6/27/22	6/29/22	Columbia, TN	Dr.Montague -TBR Board Mtg	-	131	-	-	131	-	-	-	-	131	102075 - 73110
Total Travel Expenses for the President					Total Travel Expenses				\$ 7,581		\$ -		\$ -		\$ 9,743

Volunteer State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Audited
For the Period July 1, 2021 to June 30, 2022

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					
Dr. Faulkner Retirement Reception												
8/12/21	8/12/21	ESPO Hospitality LLC	Dr.Faulkner's Retirement Rec	-	-	-	3,371	-	3,371	100	\$ 33.71	101001 - 74530
8/12/21	8/19/21	ESPO Hospitality LLC	Addtl. Guests Retirement Rec	-	-	-	544	-	544	21	\$ 25.90	101001 - 74530
									3,915	121	\$ 32.36	
Volunteer State 50th Anniversary Celebration Event												
10/21/21	10/14/21	Nothing Bundt Cakes	Buntinis -50th Anniv Celebra	-	-	780	-	-	780	42	\$ 18.57	104150 - 74510
10/21/21	11/4/21	Paul Fields	Catering -50th Anniv Celebra	-	-	5,075	-	-	5,075	350	\$ 14.50	104150 - 74530
									5,855	392	\$ 14.94	
Alumni, Foundation and Donor Events												
12/16/21	12/21/21	Paul Fields	Breakfast w/Alumni Assoc	-	-	-	7	-	7	1	\$ 6.50	101001 - 74530
9/27/21	10/1/21	LongHorn Steak House	Lunch with Donor	-	-	-	15	-	15	1	\$ 14.98	101001 - 74530
9/30/21	10/14/21	Paul Fields	Annual Foundation Dinner	-	-	-	17	-	17	1	\$ 16.50	101001 - 74530
2/24/22	2/24/22	Choc Covered Strawberry	Meeting w/Donor	-	-	-	11	-	11	1	\$ 10.74	101001 - 74530
									49	4	\$ 12.18	
P-16 Council Events												
7/23/21	9/2/21	Paul Fields	Lunch for P-16 Meeting	352	-	-	-	-	352	38	\$ 9.25	102225 - 74530
10/22/21	10/28/21	Paul Fields	Lunch North Ctrl P-16 Meetng	-	-	467	-	-	467	34	\$ 13.74	108080 - 74530
4/27/22	5/12/22	C&C Enterprises/GradeA Cafe	Lunch for P-16 Meeting	-	-	448	-	-	448	32	\$ 14.00	108080 - 74530
									1,267	104	\$ 12.18	
Board of Trustee Events												
8/20/21	9/9/21	Paul Fields	Trustee Breakfast	-	-	-	11	-	11	1	\$ 10.50	101001 - 74530
8/20/21	9/9/21	Paul Fields	Trustee Orientation Lunch	-	-	-	14	-	14	1	\$ 14.00	101001 - 74530
9/10/21	10/14/21	Paul Fields	Trustee Recptn w/Dr.Montague	-	-	-	11	-	11	1	\$ 10.50	101001 - 74530
10/15/21	10/21/21	Paul Fields	Trustee Breakfast Meeting	-	-	-	11	-	11	1	\$ 10.50	101001 - 74530
6/10/22	6/30/22	R.Fitts dba Bit-o-Heaven	Catering-Trustee Work Session	-	-	-	23	-	23	1	\$ 22.95	101001 - 74530
									68	5	\$ 13.69	
Faculty, Staff and Student Events												
10/8/21	10/21/21	Paul Fields	Cabinet Retreat	133	-	-	-	-	133	14	\$ 9.50	102225 - 74530
9/30/21	10/28/21	Paul Fields	Brew with the Blue Event	-	-	4	-	-	4	1	\$ 3.75	606311 - 74530
11/15/21	12/2/21	Paul Fields	Dancing Meet/Greet with Pres	-	-	340	-	-	340	40	\$ 8.50	606311 - 74530
11/11/21	12/9/21	Paul Fields	ECD Division Mtg w/Dr.Montague	-	-	13	-	-	13	1	\$ 12.50	108080 - 74530
1/10/22	1/10/22	Bit-O-Heaven Catering	Lunch for Convocation	-	-	19	-	-	19	1	\$ 18.75	104075 - 74530
10/15/22	1/20/22	Paul Fields	Lunch Springfield Open House	-	-	7	-	-	7	1	\$ 6.50	104150 - 74530
12/13/21	1/27/22	Paul Fields	Employee Holiday Luncheon	-	439	-	-	-	439	50	\$ 8.77	101001 - 74530
4/18/22	4/27/22	Orinthia Montague	Lunch w/ employee candidate	47	-	-	-	-	47	2	\$ 23.50	102225 - 74530

Volunteer State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Audited
For the Period July 1, 2021 to June 30, 2022

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						
6/14/22	6/15/22	McAlister's Deli	Lunch for Commencmnt Comm	216	-	-	-	-	216	19	\$ 11.35	102225 - 74530	
6/14/22	6/21/22	Karen Waller (reimburse)	Drinks for Commencmnt Comm	21	-	-	-	-	21	19	\$ 1.08	102225 - 74530	
8/18/21	9/19/21	Paul Fields	Pres. Farewell Reception	-	-	1,106	-	-	1,106	75	\$ 14.75	102300 - 74530	
10/6/21	11/3/21	Karen Waller (reimburse)	Snacks for Cabinet Retreat	44	-	-	-	-	44	14	\$ 3.14	102225 - 74530	
3/25/22	3/25/22	Jimmy John's	Lunch for Cabinet Retreat	180	-	-	-	-	180	12	\$ 14.98	102225 - 74530	
3/25/22	4/13/22	Karen Waller (reimburse)	Snacks for Cabinet Retreat	43	-	-	-	-	43	13	\$ 3.31	102225 - 74530	
									2,609	262	\$ 9.96		
Miscellaneous Campus Events													
8/11/21	9/2/21	Paul Fields	Sumer Co Robotics Lunch	-	-	11	-	-	11	1	\$ 11.00	108080 - 74530	
8/20/21	9/9/21	Paul Fields	Recption-Tompkins Book Sign	-	-	-	12	-	12	1	\$ 11.50	101001 - 74530	
7/15/21	10/7/21	Paul Fields	Tech Workforce Meet & Greet	-	-	3	-	-	3	1	\$ 3.00	732000 - 74530	
7/15/21	10/7/21	Paul Fields	Tech Workforce Forum Mtg	-	-	3	-	-	3	1	\$ 3.00	218075 - 74530	
10/12/21	10/21/21	Paul Fields	Lunch/Tour w/Facebook Rep	-	-	-	19	-	19	1	\$ 18.50	101001 - 74530	
9/30/21	10/21/21	Paul Fields	VisitVanderb.HumphreysFello	-	-	4	-	-	4	1	\$ 3.75	202175 - 74530	
10/14/21	10/27/21	Bishop, Nick (reimburse)	Tour Robertson Co area	-	-	51	-	-	51	4	\$ 12.73	108080 - 74530	
10/19/21	10/28/21	Jerry's IGA	Supplies Dr.Montague's Visit	-	-	21	-	-	21	1	\$ 20.55	208230 - 74530	
10/19/21	11/3/21	Powell, Michael (reimburse)	Donuts forDr.Montague's Visit	-	-	28	-	-	28	1	\$ 28.00	208230 - 74530	
11/17/21	12/2/21	Paul Fields	Lunch w/Chancellor,Legislators	111	-	-	-	-	111	6	\$ 18.50	102225 - 74530	
11/30/21	12/9/21	C&C Enterprises/GradeA Cate	LunchMtg w/leaders Cookeville	-	-	18	-	-	18	1	\$ 18.00	108080 - 74530	
11/19/21	12/9/21	Paul Fields	Catering-Tour Music City Stud	-	-	10	-	-	10	1	\$ 10.00	108080 - 74530	
11/23/21	12/16/21	Paul Fields	Catering - SEM Meeting	-	-	170	-	-	170	17	\$ 10.00	107000 - 74530	
3/9/22	3/9/22	Karen Waller (reimburse)	Water for President's Guests	8	-	-	-	-	8	1	\$ 8.00	102225 - 74530	
3/9/22	3/17/22	Top of the Ridge Catering	Lunch - Leadership Sumner	-	-	15	-	-	15	1	\$ 14.75	108080 - 74530	
4/21/22	5/12/22	C&C Enterprises/GradeA Cate	Luncheon-Upper Cumberland	-	-	15	-	-	15	1	\$ 14.55	208230 - 74530	
4/28/22	5/11/22	Nick Bishop (reimburse)	Lunch Meeting w/guests	-	-	77	-	-	77	4	\$ 19.15	108080 - 74530	
									573	44	\$ 13.03		
Miscellaneous External Events													
7/23/21	8/12/21	Tenn Central Economic Auth	TCEA Annual Lunch Meeting	30	-	-	-	-	30	1	\$ 30.00	102075 - 74490	
12/10/21	11/17/21	Gallatin Chamber of Commerc	Luncheon Meeting	-	-	20	-	-	20	1	\$ 20.00	502000 - 74490	
11/23/21	11/23/21	Hend Chamber of Commerce	Luncheon Meeting	-	-	25	-	-	25	1	\$ 25.00	502000 - 74490	
2/14/22	2/8/22	Gallatin Chamber of Commerc	Luncheon Meeting	-	-	18	-	-	18	1	\$ 18.00	502000 - 74490	
2/14/22	2/8/22	Hend Chamber of Commerce	Luncheon Meeting	-	-	35	-	-	35	1	\$ 35.00	502000 - 74490	
4/1/22	4/1/22	Gallatin Chamber of Commerce	Apr.Chamber Luncheon	-	-	-	18	-	18	1	\$ 18.00	101001 - 74530	
									146	6	\$ 24.33		
Total Business Meals and Hospitality Expenses for the President				\$ 1,184	\$ 439	\$ 8,780	\$ 4,080	\$ 14,483		\$ 938	\$ 15.44		

Volunteer State Community College
Schedule C - Other Expenses for the President - Audited
For the Period July 1, 2021 to June 30, 2022

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
Dr. Faulkner Retirement Expenses									
8/18/21	Alison Webster (reimb)	Flowers Dr. F Retirement Rec	-	-	-	85	-	85	101001 - 74510
8/19/21	Suter, Richard	Photography Dr. F Retirement	-	-	-	395	-	395	101001 - 74490
8/25/21	Webster, Alison	Supplies-Dr. F Retirement	-	-	-	19	-	19	101001 - 74490
8/26/21	Brown's Florist	Flowers Dr. F Retirement Rec	-	-	560	-	-	560	104075 - 74510
8/26/21	DoDat Communications	Supplies Dr. F Retirement	-	-	-	53	-	53	101001 - 74120
9/2/21	DoDat Communications	Supplies Dr. F Retirement	-	-	-	32	-	32	101001 - 74510
								1,143	
Volunteer State 50th Anniversary Celebration Expenses									
11/11/21	Brown's Florist	Flowers -50th Anniv Celebratn	-	-	25	-	-	25	104075 - 74510
9/24/21	Amazon	Cupcake Stands -50th Anniv	-	-	660	-	-	660	104075 - 74510
10/1/21	Amazon	Photo Frames for 50th Anniv	-	-	132	-	-	132	104150 - 74510
10/7/22	Nashville Balloon Bash	Deposit down 50th annivers	-	-	110	-	-	110	104075 - 74510
10/8/21	Dollar General	Candy for 50th Annivers	-	-	137	-	-	137	104150 - 74510
10/9/21	Amazon	Stickers for Candy -50th Ann	-	-	37	-	-	37	104150 - 74510
10/10/21	Oriental Trading Comp	Prizes for 50th Annivers	-	-	501	-	-	501	104150 - 74510
10/11/21	Amazon	Tablecloths -50th annivers	-	-	637	-	-	637	104075 - 74510
10/12/21	Amazon	Table Skirting/Clips -50 Anniv	-	-	635	-	-	635	104150 - 74510
10/14/21	ASAP Printing	50th Anniv Celeb Invitations	-	-	202	-	-	202	104075 - 74170
10/21/21	Tractor Supply Co.	Galvanized Tubs -50th Anniv	-	-	106	-	-	106	104150 - 74510
10/25/21	Geiger	50th Anniv Face Masks	-	-	2,140	-	-	2,140	104150 - 74510
10/28/21	Liberty Party	2 Tents for 50th Anniv Celeb	-	-	6,332	-	-	6,332	104150 - 74510
11/3/21	Lesa Cross (reimb)	Items for 50th Anniv Celebr	-	-	47	-	-	47	104150 - 74510
11/4/21	Nashville Balloon Bash	Remaining for 50th anniv	-	-	987	-	-	987	104150 - 74510
11/10/21	Komo Designs	Water Bottles 50th Anniv Cele	-	-	3,450	-	-	3,450	104150 - 74510
11/11/21	Memories by Murray	Photos -50th Anniv Celebratn	-	-	150	-	-	150	104150 - 74510
11/17/21	M.Kicklitter dba Event Audio	Avio Rentals 50th Anniv Celeb	-	-	60	-	-	60	104150 - 74510
11/18/21	Westmoreland Florist	Floral Arrangement -50th Ann	-	-	1,465	-	-	1,465	104150 - 74510
12/2/21	Impressive Printing	50th Anniv Celeb Booklets	-	-	791	-	-	791	104150 - 74510
4/13/22	Cindy Stone	Printing 50th Anniv Items	-	-	594	-	-	594	104150 - 74490
								19,198	

Volunteer State Community College
Schedule C - Other Expenses for the President - Audited
For the Period July 1, 2021 to June 30, 2022

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
Gallatin Chamber Event Expenses									
10/4/21	Lowe's	Items for Gallatin Cham Event	-	-	130	-	-	130	104150 - 74510
10/5/21	Walmart	Items for Gallatin Cham Event	-	-	59	-	-	59	104150 - 74510
10/5/21	Tractor Supply Co.	Items for Gallatin Cham Event	-	-	84	-	-	84	104150 - 74510
10/5/21	Volstate CC Bookstore	Items for Gallatin Cham Event	-	-	25	-	-	25	104150 - 74510
11/1/21	Amazon	Items for Gallatin Cham Event	-	-	36	-	-	36	104150 - 74510
								334	
								334	
President's Office and Suite Expenses									
10/1/21	Sherwin Williams	Paint/Supplies for Pres. Offc	-	-	334	-	-	334	312085 - 74320
10/7/21	Harold W.Moore & Sons	Patch/Paint President's Offc	-	-	950	-	-	950	312085 - 74320
2/10/22	Shaw Industries	Tilework -Presidential Suite	-	-	9,287	-	-	9,287	730000 - 74510
2/17/22	SJH Holding dba Facility Plan	Furniture for Pres. Suite	-	-	5,780	-	-	5,780	730000 - 74510
5/11/22	Gallatin Floor Fashions	Flooring for Pres.Suite Ramer	-	-	720	-	-	720	730000 - 74510
6/16/22	Harold W.Moore & Sons	Painting - Pres.Suite Sumner	-	-	4,850	-	-	4,850	312085 - 74320
								21,921	
								21,921	
Miscellaneous Expenses									
5/12/22	Rotary Club of Hendersonville	Rotary Dues-Montague	-	-	325	-	-	325	502000 - 74490
7/19/21	Chronicle Store	Future of Gen Z print, digital	79	-	-	-	-	79	102075 - 74510
7/22/21	Verizon	President's iPad	-	-	34	-	-	34	307075 - 74630
8/18/21	Alison Webster (reimb)	Supplies Committee Mtg	-	-	-	12	-	12	101001 - 74530
8/19/21	Verizon	President's iPad	-	-	34	-	-	34	307075 - 74630
9/9/21	Staples	Business Cards/NameBadges	114	-	-	-	-	114	102075 - 74510
9/24/21	Hampton Inn Gallatin	Room Rental/Trustee Receptn	-	-	-	410	-	410	101001 - 74630
10/1/21	WalMart	New Coffee Pot Pres Conf Rm	109	-	-	-	-	109	102075 - 74510
11/18/21	Brown's Florist	Flowers sent by Dr. Montague	-	90	-	-	-	90	101001 - 74510
11/21/21	Eagle Mountain Flag	Jamaican Flag and Pole	-	231	-	-	-	231	101001 - 74510
12/2/21	R.Suter Photography	Dr. Montague Photo Shoot	-	-	695	-	-	695	104075 - 74490
12/2/21	Concept One	Happy Holidays Sign	-	-	612	-	-	612	104150 - 74510
12/9/21	First Place Trophy	EngravedPlate for PresPortrait	-	-	17	-	-	17	104105 - 74510

Volunteer State Community College
Schedule C - Other Expenses for the President - Audited
For the Period July 1, 2021 to June 30, 2022

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
12/9/21	Tenn Board of Regents	Background Check President	-	-	164	-	-	164	104150 - 74490
12/16/21	Perfect Fit Image Apparel	Pens w/Logo	-	-	1,979	-	-	1,979	502000 - 74120
12/21/21	Jarvis Award Sign/Flags	Reserved Parking Sign	-	-	55	-	-	55	730000 - 74510
12/31/21	Foundation Paid Postage	Postage for Dec. 2021	-	14	-	-	-	14	101001 - 74530
1/27/22	National Pen Company	Pens ordered by Dr.Montague	-	-	238	-	-	238	104075 - 74510
2/17/22	Geiger	Stylus Twist Pens Promo	-	-	670	-	-	670	104075 - 74510
2/17/22	Hend Rotary Foundation	Golf Tour Sponsorship	-	-	2,100	-	-	2,100	104075 - 74470
5/5/22	ASAP Printing	Business Cards -Dr. Montagu	42	-	-	-	-	42	102075 - 74120
6/23/22	Lighthouse Counsel	Board Work-Session Survey	-	-	1,000	-	-	1,000	502000 - 74490
6/29/22	Cindy Stone	Printing Various items	-	-	188	-	-	188	104150 - 74490
								9,209	
Total Other Operating Expenses for the President			\$ 344	\$ 335	\$ 50,121	\$ 1,005	\$ -	\$ 51,805	

**WALTERS STATE COMMUNITY COLLEGE
REVIEW OF PRESIDENT'S EXPENSES
JULY 1, 2021 – JUNE 30, 2022**

October 12, 2022

REPORT ON AUDIT

**Walters State Community College
Audit of President’s Expenses
For the Fiscal Year July 1, 2021 – June 30, 2022**

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Exhibits

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Schedule B – Business Meals & Hospitality Expenses for the President.....5

Schedule C – Other Expenses for the President.....7

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

October 12, 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 Walters State Community College for the fiscal year July 1, 2021 to June 30, 2022, 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 Walters State Community College personnel during the review.

Sincerely,



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

CC: Dr. Anthony Miksa, President
Dr. Mark Hurst, Vice President of Business Affairs
Mike Batson, Chief Audit Executive
Mark Ortlieb, Internal Auditor

Walters State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2021 – June 30, 2022

President	Dr. Anthony Miksa	Internal Auditor	Christopher L. Hyder, CIA Northeast 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, 2021 to June 30, 2022; 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, 2022:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: right;">Institutional</th> <th style="text-align: right;">Foundation</th> <th style="text-align: right;">External</th> <th style="text-align: right;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5">President:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$233,406</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$233,406</td> </tr> <tr> <td>Bonus Payments</td> <td style="text-align: right;">\$10,388</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$10,388</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;">\$266,994</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;">\$266,994</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$16,421</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$16,421</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$2,492</td> <td style="text-align: right;">\$6,312</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$8,804</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$275</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$275</td> </tr> <tr> <td colspan="5">President's Office:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$139,035</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$139,035</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$483</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$483</td> </tr> <tr> <td>Business Meals and Hospitality</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$4,000</td> <td style="text-align: right;">\$700</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4700</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$429,700</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$7,012</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;">\$436,712</td> </tr> </tbody> </table> <p>Additional Disclosures: Bonus Payments – The Board authorized a bonus plan for presidents. During the period, the President received a Metric-based bonus payment of \$9,888. Discretionary Allowance – The President was provided a discretionary spending allowance. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income. Housing Allowance - The President was provided a housing allowance of \$900 per month. Vehicle 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.</p>						Institutional	Foundation	External	Total	President:					Salary and Benefits	\$233,406	\$00	\$00	\$233,406	Bonus Payments	\$10,388	\$00	\$00	\$10,388	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	\$266,994	\$00	\$00	\$266,994	Travel (Schedule A)	\$16,421	\$00	\$00	\$16,421	Business Meals and Hospitality (Schedule B)	\$2,492	\$6,312	\$00	\$8,804	Other Expenses (Schedule C)	\$275	\$00	\$00	\$275	President's Office:					Salary and Benefits	\$139,035	\$00	\$00	\$139,035	Travel	\$483	\$00	\$00	\$483	Business Meals and Hospitality	\$00	\$00	\$00	\$00	Other Expenses	\$4,000	\$700	\$00	\$4700	Total Expenses	\$429,700	\$7,012	\$00	\$436,712
	Institutional	Foundation	External	Total																																																																																											
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<p>Conclusion</p>	<p>The objectives of the audit of the expenses of the Office of the President for Walters State Community College for the fiscal year July 1, 2021 through June 30, 2022 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. The original schedules were adjusted to move the president’s one-time incentive bonus from the Salary and Benefits line to the Bonus Payments line and to move two foundation expenses for student awards from Business Meals and Hospitality to Other Expenses. Since the amounts were included in the original schedules and only mis-categorized, it was not considered necessary to require resubmission by the college or to make any observations or findings related to this review.</p>
<p>Restriction on Use of Report</p>	<p><i>This report is intended solely for the internal use of the Tennessee Board of Regents and Walters State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit, and the Northeast State Community College, Office of Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public record.</i></p>

Walters State Community College
Summary of the President's Expenses - Audited
For the Period July 1, 2021 to June 30, 2022

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 233,406	\$ -	\$ -	\$ -	\$ -	\$ 233,406
Bonus Payments		10,388	-	-	-	-	10,388
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>266,994</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>266,994</u>
Travel	A	16,421	-	-	-	-	16,421
Business Meals and Hospitality	B	2,492	-	-	6,312	-	8,804
Other Expenses	C	275	-	-	-	-	275
Total Expenses for the President		<u>286,182</u>	<u>-</u>	<u>-</u>	<u>6,312</u>	<u>-</u>	<u>292,494</u>
President's Office:							
Salary and Benefits (1.5 FTE)		139,035	-	-	-	-	139,035
Travel		483	-	-	-	-	483
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		4,000	-	-	700	-	4,700
		<u>143,518</u>	<u>-</u>	<u>-</u>	<u>700</u>	<u>-</u>	<u>144,218</u>
Total Expenses		<u>\$ 429,700</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,012</u>	<u>\$ -</u>	<u>\$ 436,712</u>

Additional Disclosures:

Bonus Payments – The President was authorized for and received bonus payments of \$500 for longevity a one-time incentive payment of \$9888 in July 2021 .

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)

Discretionary Allowance - The President is provided a discretionary allowance of \$333 per month.

External Sources - This report includes the disclosure of items provided, paid, or reimbursed by external sources for the benefit of the President. In instances when the values of

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 - Audited
For the Period July 1, 2021 to June 30, 2022

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
7/21/21	7/22/21	7/28/21	Nashville, TN	To attend THEC meeting relative to WSCC Master Plan approval	\$ -	\$ 278	\$ -	\$ 42	\$ 320	\$ -	\$ -	\$ -	\$ -	\$ 320	11000-73110
11/15/21	11/16/21	12/1/21	Richmond, VA	To attend national cross country tournament	352	124	96	107	679	-	-	-	-	679	11000-73210
11/17/21	11/18/21	12/1/21	Nashville, TN	To attend THEC/TEMA training for CC presidents	-	259	119	42	420	-	-	-	-	420	11000-73110
		12/2/21	New York, NY	2022 Annual AACC Convention Registration (in person)	-	-	-	1,050	1,050	-	-	-	-	1,050	11000-73230
12/16/21	12/18/21	12/22/21	Little Rock, AR	To attend NJCAA Board of Regents Meeting*	1,401	129	148	36	1,714	-	-	-	-	1,714	11000-73210
3/29/22		2/8/22	Nashville, TN	Registration Fee for TN College Association 2022 Annual Meeting	-	-	-	100	100	-	-	-	-	100	11000-73110
2/10/22	2/10/22	2/11/22	Pigeon Forge, TN	Attended Pigeon Forge Hospitality Assoc. luncheon - registration fee	-	-	-	20	20	-	-	-	-	20	11000-73110
3/15/22	3/15/22	3/23/22	Pigeon Forge, TN	Pigeon Forge State of the City Address - registration fee	-	-	-	28	28	-	-	-	-	28	11000-73110
3/4/22	3/4/22	3/23/22	Cocke Co, TN	Cocke County Annual Legislative Breakfast - registration fee	-	-	-	10	10	-	-	-	-	10	11000-73110
3/17/22	3/28/22	3/23/22	Lubbock, TX	To attend NCAA Women's National basketball tournament	1,852	123	89	28	2,092	-	-	-	-	2,092	11000-73210
3/28/22	3/31/22	4/7/22	Nashville, TN	To attend TCCAA Annual Meeting, TBR President's Meeting, SOAR events, TBR Day on the Hill, & TBR Quarterly Board Meeting	-	931	232	-	1,145	-	-	-	-	1,145	11000-73110
4/14/22	4/15/22	4/20/22	Birmingham, AL	To attend NJCAA Annual Meeting*	-	-	104	35	139	-	-	-	-	139	11000-73210
5/1/22	5/3/22	5/4/22	New York, NY	To attend AACC Conference	645	808	138	33	1,684	-	-	-	-	1,684	11000-73210
5/9/22	5/10/22	5/12/22	Chattanooga, TN	To attend conference baseball & softball tournaments	-	175	83	-	257	-	-	-	-	257	11000-73110
5/19/22	5/21/22	5/23/22	Joplin, MO	To attend NJCAA National Golf Tournament in support of WS Golf team	2,516	214	148	42	2,920	-	-	-	-	2,920	11000-73210
5/27/22	6/4/22	6/9/22	Grand Junction, CO	To attend the JUCO World Series in support of WS Baseball team	1,947	999	502	165	3,612	-	-	-	-	3,612	11000-73210
6/16/22	6/17/22	6/28/22	Columbia, TN	To attend TBR Quarterly Board Meeting	-	143	89	-	231	-	-	-	-	231	11000-73110
Total Travel Expenses for the President					\$ 8,713	\$ 4,183	\$ 1,748	\$ 1,738	\$ 16,421	\$ -	\$ -	\$ -	\$ -	\$ 16,421	

*Lodging provided by NJCAA

Walters State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Audited
For the Period July 1, 2021 to June 30, 2022

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Account		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/1/21	7/20/21	The Little Dutch*	Luncheon with General Sessions Judge Sempkowski to discuss facilities use for CASA	\$ -	\$ -	\$ -	\$ 40	\$ -	\$ 40	3	\$ 13.33	11030-74981
7/13/21	7/29/21	Fan Food Inc*	Food and beverages for Smokies Sky Box Suite to entertain potential donors	-	-	-	654	-	654	20	\$ 32.70	33010-74981
8/11/21	9/1/21	Jersey Girl Diner	Morristown Chamber Membership Breakfast hosted by WSCC	1,000	-	-	-	-	1,000	100	\$ 10.00	11000-74981
9/8/21	9/28/21	The Country Club, Inc*	Luncheon meeting with potential donors	-	-	-	56	-	56	4	\$ 14.00	11030-74981
10/7/21	10/21/21	The Country Club, Inc*	Discuss partnership opportunities with Girls, Inc Executive Director, Lisa Bender and 2 College VPs	-	-	-	64	-	64	4	\$ 16.00	11025-74981
10/28/21	11/11/21	The Country Club, Inc*	Discuss job responsibilities with potential Cycling Coach and WS Athletic Director	-	-	-	40	-	40	3	\$ 13.33	11025-74981
11/23/21	12/16/21	The Country Club, Inc*	Luncheon meeting with potential Foundation donor to discuss giving opportunities	-	-	-	26	-	26	2	\$ 13.00	11025-74981
12/1/21	12/16/21	Aubrey's*	Luncheon meeting to discuss development of Cycling Team with WS Athletic Director, WS VP, and local cycling team member	-	-	-	65	-	65	4	\$ 16.25	11025-74981
12/8/21	12/20/21	Honey Baked Ham Company	Boxed lunches for Faculty Senate Presentation	237	-	-	-	-	237	25	\$ 9.48	11000-74981
	1/10/22	Walmart	Drinks/Snacks for meetings/events in Pres office	30	-	-	-	-	30	various	various	11000-74981
	1/10/22	Walmart	Drinks/Snacks for meetings/events in Pres office	3	-	-	-	-	3	various	various	11000-74981
12/20/21	1/20/22	The Chop House*	Discuss development of Cycling Team	-	-	-	44	-	44	3	\$ 14.67	11025-74981
12/21/21	1/20/22	The Country Club, Inc*	Luncheon meeting with donors to discuss establishing scholarship with Foundation	-	-	-	41	-	41	3	\$ 13.67	11025-74981
	1/20/22	The Country Club, Inc	Annual Membership dues	-	-	-	4,608	-	4,608	6	\$ 768.00	11050-74480
1/29/22	2/8/22	Costa Del Sol*	Dinner with prospective donors	-	-	-	111	-	111	4	\$ 27.75	11025-74981
3/31/22	3/29/22	The Country Club, Inc.	Installment 1 of 3 for membership assessment dues	-	-	-	150	-	150	6	\$ 25.00	11050-74480

Walters State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Audited
For the Period July 1, 2021 to June 30, 2022

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Account		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
3/26/22	4/14/22	Fatz Café*	Dinner with prospective donors	-	-	-	139	-	139	4	\$ 34.75	11025-74981
4/14/22	4/14/22	The Country Club, Inc	Installment 2 of 3 for membership assessment dues	-	-	-	100	-	100	1	\$ 100.00	11050-74480
4/26/22	4/27/22	Morristown Area Chamber of Commerce	Ticket to Morristown Chamber of Commerce Small Business Awards Luncheon	22	-	-	-	-	22	1	\$ 22.00	11000-74981
3/29-3/30	4/30/22	SOAR costs (LGIP)	SOAR Awards Gala (finalist dinner, honors luncheon, gala dinner)	1,200	-	-	-	-	1,200	8	\$ 150.00	11000-74981
5/17/22	5/17/22	The Country Club, Inc	Installment 3 of 3 for membership assessment dues	-	-	-	100	-	100	1	\$ 100.00	11050-74480
6/14/22	6/23/22	The Country Club, Inc*	Luncheon to discuss possible articulations with Morristown TCAT president Susie Cox and WS VP Dr. Donna Seagle	-	-	-	74	-	74	3	\$ 24.67	11025-74981
Total Business Meals and Hospitality Expenses for the President				\$ 2,492	\$ -	\$ -	\$ 6,312	\$ -	\$8,804			

*Dr Miksa paid for the meals. This was reimbursing him.

Walters State Community College
Schedule C - Other Expenses for the President - Audited
For the Period July 1, 2021 to June 30, 2022

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
9/28/21	Southern Association of Colleges and School	Registration for 2021 SACSCOC Virtual Annual Conference	\$ 275	\$ -	\$ -	\$ -	\$ -	\$ 275	11000-74831
4/19/22	Tanner Keck	2021-2022 President's Outstanding Student Award	-	-	-	500	-	500	11050-74790
4/25/22	Brice Anderson	2021-2022 President's Choice Art Award for artwork to be displayed in President's Office	-	-	-	200	-	200	11050-74790
			-	-	-	-	-	-	
Total Other Operating Expenses for the President			\$ 275	\$ -	\$ -	\$ 700	\$ -	\$ 975	

CHATTANOOGA STATE COMMUNITY COLLEGE
Summary of the President's Expenses - Unaudited
For the Period July 1, 2021 to June 30, 2022

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 274,482	\$ -	\$ -	\$ -	\$ -	\$ 274,482
Bonus Payments		11,965	-	-	-	-	11,965
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		-	-	-	-	-	-
Salary, Benefits & Other Payments		<u>309,647</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>309,647</u>
Travel	A	2,372	-	-	-	-	2,372
Business Meals and Hospitality	B	1,440	812	-	-	-	2,252
Other Expenses	C	492	2,584	-	-	-	3,076
Total Expenses for the President		<u>313,951</u>	<u>3,396</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>317,347</u>
President's Office:							
Salary and Benefits (1 FTE)		75,537	-	-	-	-	75,537
Travel		195	-	98	-	-	293
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		2,166	-	-	-	-	2,166
		<u>77,898</u>	<u>-</u>	<u>98</u>	<u>-</u>	<u>-</u>	<u>77,996</u>
Total Expenses		<u>\$ 391,849</u>	<u>\$ 3,396</u>	<u>\$ 98</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 395,343</u>

Additional Disclosures:

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

CHATTANOOGA STATE COMMUNITY COLLEGE
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2021 to June 30, 2022

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
7/20/21	7/21/21	8/4/21	Chattanooga-Double Tree	NACCE Leadership Workshop	\$ -	\$ -	\$ -	\$ 95	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ 95	100001-73100
8/26/21	8/26/21	9/8/21	Convention Center	Rotary Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
10/7/21	10/7/21	11/3/21	Westin Hotel	Rotary Meeting	-	-	-	14	14	-	-	-	-	14	100001-73100
11/17/21	11/18/21	12/1/21	Nashville, TN	THEC Safety and Security Training for Executive Level college leadership	-	272	119	60	451	-	-	-	-	451	100001-73100
12/2/21	12/2/21	1/12/22	Chattanooga Chamber	HSC Superintendent Interview	-	-	-	2	2	-	-	-	-	2	100001-73100
12/3/21	12/7/21	10/28/21	Virtual Meeting	SACSCOC 2021 Virtual Annual Meeting	-	-	-	138	138	-	-	-	-	138	100001-73910
12/13/21	12/13/21	1/12/22	First Horizon Bank	Mtg with bank President	-	-	-	2	2	-	-	-	-	2	100001-73100
12/13/21	12/13/21	1/12/22	Gilman Grill	Mtg with TVFCU President	-	-	-	2	2	-	-	-	-	2	100001-73100
12/16/21	12/16/21	1/12/22	Gilman Event Hall	Tourism Board Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
12/16/21	12/16/21	1/12/22	Gilman Grill	Chamber Open House	-	-	-	1	1	-	-	-	-	1	100001-73100
1/13/22	1/13/22	2/9/22	Convention Center	Rotary Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
2/24/22	2/24/22	5/4/22	Convention Center	Rotary Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
3/3/22	3/3/22	5/4/22	Convention Center	Rotary Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
3/9/22	3/9/22	5/4/22	Convention Center	CGLA Odyssey Awards	-	-	-	2	2	-	-	-	-	2	100001-73100
3/24/22	3/24/22	5/4/22	Convention Center	CWLI Luncheon	-	-	-	2	2	-	-	-	-	2	100001-73100
3/29/22	3/31/22	4/6/22	Nashville, TN	TBR Honors Lunch, SOAR Awards Event, President's meeting and TBR Board meeting	-	579	30	120	729	-	-	-	-	729	100001-73100
4/14/22	4/14/22	5/4/22	Convention Center	Rotary Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
4/25/22	4/25/22	5/4/22	River City	Board Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
4/28/22	4/28/22	5/4/22	Convention Center	Rotary Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
5/12/22	5/12/22	6/30/22	Convention Center	TESOS Conference	-	-	-	2	2	-	-	-	-	2	100001-73200
6/9/22	6/9/22	6/30/22	Convention Center	Rotary Meeting	-	-	-	2	2	-	-	-	-	2	100001-73200
6/15/22	6/19/22	4/12/22	Charlottesville, VA	Aspen New Presidents Fellowship Session 2	-	-	68	715	783	-	-	-	-	783	100001-73200
6/21/22	6/22/22	6/29/22	Atlanta, GA	SkillsUSA National competitions	-	-	85	45	130	-	-	-	-	130	100001-73200
Total Travel Expenses for the President					\$ -	\$ 851	\$ 302	\$ 1,220	\$ 2,372	\$ -	\$ -	\$ -	\$ -	\$ 2,372	

CHATTANOOGA STATE COMMUNITY COLLEGE
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2021 to June 30, 2022

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					
			Guest of TN Dept of Labor and Workforce Development Commissioner; interface with business and industry re:									
7/15/21	7/23/21	CHSCC-Food Services	workforce development	\$ 153	\$ -	\$ -	\$ -	\$ -	\$ 153	47	\$ 3.26	100001-74980
7/29/21	10/8/21	Rotary Club of Chattanooga	Rotary meeting	-	90	-	-	-	90	5	18.00	1020-74980
			Dinner with exiting board member Reggie Piercy	-	120	-	-	-	120	4	29.96	1020-74980
8/26/21	9/7/21	Rebecca Ashford	Rotary meeting	-	126	-	-	-	126	7	18.00	1020-74980
8/26/21	10/8/21	Rotary Club of Chattanooga	Meeting with Regent and private sector transportation leaders	270	-	-	-	-	270	20	13.49	100001-74980
10/1/21	10/8/21	CHSCC-Food Services	Rotary meeting	-	72	-	-	-	72	4	18.00	1020-74980
10/7/21	2/23/22	Rotary Club of Chattanooga										
			President and Executive staff to meet and update legislative delegation and TBR staff	376	-	-	-	-	376	25	15.03	100001-74980
11/29/21	12/3/21	CHSCC-Food Services										
12/8/21	12/13/21	CHSCC-Food Services	Cabinet Retreat	349	-	-	-	-	349	19	18.38	100001-74980
1/13/22	4/4/22	Rotary Club of Chattanooga	Rotary meeting	-	36	-	-	-	36	2	18.00	1020-74980
2/24/22	4/4/22	Rotary Club of Chattanooga	Rotary meeting	-	161	-	-	-	161	7	23.00	1020-74980
3/3/22	4/4/22	Rotary Club of Chattanooga	Rotary meeting	-	161	-	-	-	161	7	23.00	1020-74980
3/24/22	4/4/22	Rotary Club of Chattanooga	Rotary meeting	-	46	-	-	-	46	2	23.00	1020-74980
			President and Executive staff to meet with community partners to discuss potential auto tech training program	151	-	-	-	-	151	6	25.13	100001-74980
5/11/22	5/24/22	CHSCC-Food Services										
			President hosting Leadership TN Class VII panel discussion on construction trades	141	-	-	-	-	141	44	3.21	100001-74980
5/16/22	5/26/22	CHSCC-Food Services										
Total Business Meals and Hospitality Expenses for the President				\$ 1,440	\$ 812	\$ -	\$ -	\$ -	\$ 2,252			

CHATTANOOGA STATE COMMUNITY COLLEGE
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2021 to June 30, 2022

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/7/21	Rotary Club of Chattanooga	Quarterly dues Memorial flowers - Jim	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ 250	1020-74980
8/9/21	Leasa Summey Chapman & Co Leadership Institute	Barrott's mother (20) Everybody Matters Books	-	95	-	-	-	95	1020-74980
8/19/21	Rotary Club of Chattanooga	Quarterly dues		250				250	1020-74980
10/8/21	Rotary Club of Chattanooga	Quarterly dues		250				250	1020-74980
2/23/22	Rotary Club of Chattanooga	Quarterly dues		250				250	1020-74980
4/4/22	Rotary Club of Chattanooga	Quarterly dues Special Occasions	-	250	-	-	-	250	1020-74980
4/4/22	Rotary Club of Chattanooga	Assessment	-	65	-	-	-	65	1020-74980
4/20/22	Rotary Club of Chattanooga	Single hole sponsor HCS Heroes Award Luncheon	-	300	-	-	-	300	1020-74980
5/10/22	The Hamilton County Schools	F Table Host		1,000	-	-	-	1,000	1020-74980
6/29/22	Leasa Summey	Funeral Flowers - Terri Marcus		124	-	-	-	124	1020-74980
Total Other Operating Expenses for the President			\$ 492	\$ 2,584	\$ -	\$ -	\$ -	\$ 3,076	

Cleveland State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2021 to June 30, 2022

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 240,519	\$ -	\$ -	\$ -	\$ -	\$ 240,519
Bonus Payments		21,333	-	-	-	-	21,333
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>285,052</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>285,052</u>
Travel	A	4,932	-	-	-	-	4,932
Business Meals and Hospitality	B	3,163	-	-	-	-	3,163
Other Expenses	C	23,179	500	-	-	-	23,679
Total Expenses for the President		<u>316,327</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>316,827</u>
President's Office:							
Salary and Benefits (1 FTE)		66,305	-	-	-	-	66,305
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		749	-	-	-	-	749
		<u>67,054</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>67,054</u>
Total Expenses		<u>\$ 383,381</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 383,881</u>

Additional Disclosures:

Bonus Payments – The President was authorized for and received a bonus payment during the period of \$21,333.

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 B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2021 to June 30, 2022

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/13/21	7/13/21	Village Bake Shop <i>(1st Horizon P-Card bill pd 8/25/21)</i>	Town Hall mtg for all employees	47.92	-	-	-	-	47.92	40	\$ 1.20	100001/74495
8/16/21	8/15/21	Wal-Mart <i>(Wal-Mart p-Card bill pd 9/15/21)</i>	Academic Year employee kick-off refreshments	27.72	-	-	-	-	27.72			100001/74495
8/16/21	9/2/21	Tasteful Gatherings	Academic Year employee kick-off refreshments	212.50	-	-	-	-	212.50			100001/74495
			Event total	240.22	-	-	-	-	240.22	70	\$ 3.43	100001/74495
8/25/21	9/7/21	Dr. Wm. Seymour	reimb for lunch for platform party who were participating in recording graduation event	45.48	-	-	-	-	45.48	12	\$ 3.79	100001/74495
6/24/21	6/23/21	Wal-Mart <i>(Wal-Mart p-Card bill pd 9/15/21)</i>	Senior staff summer retreat	29.23	-	-	-	-	29.23	8	\$ 3.65	100001/74495
7/27/21	7/13/21	Wal-Mart <i>(Wal-Mart p-Card bill pd 9/15/21)</i>	Retirement reception for Internal Auditor	26.88	-	-	-	-	26.88	40	\$ 0.67	100001/74495
8/2/21	8/2/21	Wal-Mart <i>(Wal-Mart p-Card bill pd 9/15/21)</i>	Town Hall mtg for all employees	21.78	-	-	-	-	21.78	40	\$ 0.54	100001/74495
10/28/21	10/28/21	Tasteful Gatherings	Farewell Reception	197.50	-	-	-	-	197.50	50	\$ 3.95	100001/74495
10/21/21	11/2/21	Tasteful Gatherings	Chamber Coffee - Station	87.73	-	-	-	-	87.73	50	\$ 1.75	100001/74495
11/10/21	11/10/21	Town House Bake Shop	Town Hall mtg for all employees	29.80	-	-	-	-	29.80	35	\$ 0.85	100001/74495
11/15/21	11/18/21	Aubrey's Restaurant	Meal with Donor	49.94	-	-	-	-	49.94	3	\$ 16.65	100001/74495
12/13/21	12/13/21	Ceasar Catering	Employee Holiday Lunch	2,463.25	-	-	-	-	2,463.25			100001/74495
12/13/21	12/13/21	Bookstore	Bookstore Holiday Donation	(100.00)	-	-	-	-	(100.00)			100001/74495
			Event total	2,363.25	-	-	-	-	2,363.25	159	\$ 14.86	100001/74495
2/3/22	2/3/22	Fulin Asian Cuisine	Reimb for meal with Cleveland City Schools Director Russell Dyer concerning DE & Early College	23.75	-	-	-	-	23.75	2	\$ 11.88	
Total Business Meals and Hospitality Expenses for the President				\$ 3,163	\$ -	\$ -	\$ -	\$ -	\$ 3,163			

Columbia State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2021 to June 30, 2022

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 260,975	\$ -	\$ -	\$ -	\$ -	\$ 260,975
Bonus Payments		19,570	-	-	-	-	19,570
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		479	-	-	-	-	479
Salary, Benefits & Other Payments		<u>295,824</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>295,824</u>
Travel	A	2,194	-	-	-	-	2,194
Business Meals and Hospitality	B	48,985	720	-	-	26,846	76,551
Other Expenses	C	33,366	-	-	-	11,124	44,489
Total Expenses for the President		<u>380,369</u>	<u>720</u>	<u>-</u>	<u>-</u>	<u>37,970</u>	<u>419,059</u>
President's Office:							
Salary and Benefits (1.5 FTE)		86,708	-	-	-	-	86,708
Travel		2,919	-	-	-	-	2,919
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		48,706	2,529	-	-	-	51,235
		<u>138,334</u>	<u>2,529</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>140,863</u>
Total Expenses		<u>\$ 518,703</u>	<u>\$ 3,249</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,970</u>	<u>\$ 559,922</u>

Additional Disclosures:

Bonus Payments – The President was authorized for and received bonus payments during the period of \$19,570.00.

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

Other Allowances - The President is provided a cell phone by the college. The vendor is paid directly by the college and cost totaled \$478.70 for fiscal year 2022.

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, 2021 to June 30, 2022

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
7/15/21	7/15/21	7/6/21	Lawrence, TN	Lawrence Co Chamber - annual meeting	\$ -	\$ -	\$ -	\$ 50	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ 50	100001-73300
7/23/21	7/23/21	7/19/21	Columbia, TN	Maury Co Chamber - annual meeting	-	-	-	75	75	-	-	-	-	75	100001-73300
7/28/21	7/28/21	7/19/21	Franklin, TN	Williamson Co Chamber - State of County	-	-	-	85	85	-	-	-	-	85	100001-73100
9/21/21	9/23/21	9/27/21	virtual	COMBASE Conference	-	-	-	75	75	-	-	-	-	75	100001-73100
11/18/21	11/18/21	12/1/21	Nashville, TN	THEC Campus Safety & Security training	9	-	-	-	9	-	-	-	-	9	100001-73100
12/1/21	12/1/21	12/1/21	Columbia, TN	Maury Co Chamber - breakfast with Mayors	-	-	-	20	20	-	-	-	-	20	100001-73100
12/2/21	12/7/21	9/27/21	virtual	2021 SACSCOC meeting	-	-	-	275	275	-	-	-	-	275	100001-73100
1/14/22	1/15/22	1/26/22	Nashville, TN	COMBASE 2022	45	271	35	-	350	-	-	-	-	350	100001-73100
2/1/22	2/1/22	2/7/22	Columbia, TN	Maury Co Chamber - State & Eggs Issues	-	-	-	20	20	-	-	-	-	20	100001-73100
3/1/22	3/1/22	2/9/22	Columbia, TN	Maury Co Chamber - annual meeting	-	-	-	75	75	-	-	-	-	75	100001-73100
3/8/22	3/8/22	2/28/22 - 3/14/22	Nashville, TN	Williamson Co Chamber - Day on the Hill	16	-	-	75	91	-	-	-	-	91	100001-73100
3/22/22	3/22/22	3/9/22	Mt. Pleasant, TN	Maury Co Chamber - breakfast with Mayor	-	-	-	20	20	-	-	-	-	20	100001-73100
3/28/22	3/29/22	2/9/22 - 4/13/22	Nashville, TN	TN College Association conference	35	197	4	100	336	-	-	-	-	336	100001-73100
3/29/22	3/31/22	4/13/22	Nashville, TN	SOAR 2022 meetings	120	584	9	-	713	-	-	-	-	713	100001-73200
					-	-	-	-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	-	-	-	
Total Travel Expenses for the President					\$ 225	\$ 1,052	\$ 47	\$ 870	\$ 2,194	\$ -	\$ -	\$ -	\$ -	\$ 2,194	

Columbia State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2021 to June 30, 2022

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/6/21	7/6/21	Domino's Pizza	Departmental briefings	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ 33	8	\$ 4.12	100001-74501
7/7/21	7/12/21	Jersey Mikes	Departmental briefings	74	-	-	-	-	74	8	\$ 9.19	100001-74501
7/12/21	7/12/21	JJ's BBQ	Departmental briefings	79	-	-	-	-	79	8	\$ 9.89	100001-74501
7/13/21	7/13/21	Chick-Fil-A	Departmental briefings	59	-	-	-	-	59	8	\$ 7.38	100001-74501
7/26/21	8/30/21	Granite City Food	Meet & Greet with Dr. Emily House, THEC	28	-	-	-	-	28	2	\$ 14.24	100001-74501
8/5/21	9/9/21	Graymere Country Club	Meeting with Jan McKeel, Exe. Dir. South Central Tennessee Workforce Alliance Board	32	-	-	-	-	32	2	\$ 16.20	1003-74501 then reim. by college 100004-74501
9/21/21	10/7/21	Graymere Country Club	New employee orientation lunch	43	-	-	-	-	43	3	\$ 14.40	1003-74501 then reim. by college 100004-74501
10/29/21	11/9/21	Graymere Country Club	New employee orientation lunch	81	-	-	-	-	81	5	\$ 16.20	1003-74501 then reim. by college 100004-74501
11/19/21	12/17/21	Graymere Country Club	New employee orientation lunch	72	-	-	-	-	72	5	\$ 14.40	1003-74501 then reim. by college 100004-74501
12/3/21	12/1/21	Lawlers Barbeque	Holiday party	81	-	-	-	-	81			100004-74501
12/3/21	12/1/21	Publix	Holiday party	509	-	-	-	-	509			100004-74501
12/3/21	12/1/21	Rick's Barbeque	Holiday party	253	-	-	-	-	253			100004-74501
12/3/21	12/6/21	Buckhead Co and Catering	Holiday party	1,610	-	-	-	-	1,610			100004-74501
12/3/21	12/8/21	Hobby Lobby	Holiday party	36	-	-	-	-	36			100004-74500
12/3/21	12/22/21	Walmart	Holiday party	31	-	-	-	-	31			100004-74501
12/3/21	1/4/22	Pillow Street Bed and Breakfast	Holiday party	20	-	-	-	-	20			100004-74501
				2,540	-	-	-	-	2,540	234	\$ 10.85	
12/14/21	12/22/21	Buckhead Co and Catering	Leadership meeting	512	-	-	-	-	512			100004-74501
12/14/21	1/10/22	Kroger	Leadership meeting	48	-	-	-	-	48			100008-74500 & 74501
				560	-	-	-	-	560	23	\$ 24.36	
12/15/21	12/20/21	Puckett's	Meeting with UT Southern Chancellor	27	-	-	-	-	27	2	\$ 13.25	100004-74501
12/17/21	1/24/22	Graymere Country Club	New employee orientation lunch	102	-	-	-	-	102	6	\$ 17.00	1003-74501 then reim. by college 100004-74501
2/11/22	2/14/22	Panera Bread	Leadership Committee	330	-	-	-	-	330			100004-74501
2/11/22	2/16/22	Publix	Leadership Committee	74	-	-	-	-	74			100004-74501
2/11/22	2/28/22	Kroger	Leadership Committee	13	-	-	-	-	13			100008-74500 & 74501

Columbia State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2021 to June 30, 2022

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					
				416	-	-	-	-	416	26	\$ 16.01	
2/18/22	3/8/22	Graymere Country Club	New employee orientation lunch	208	-	-	-	-	208	6	\$ 34.70	1003-74501 then reim. by college 100004-74501
3/4/22	4/5/22	Graymere Country Club	New employee orientation lunch	118	-	-	-	-	118	7	\$ 16.89	1003-74501 then reim. by college 100004-74501
3/11/22	4/5/22	Graymere Country Club	New employee orientation lunch	108	-	-	-	-	108	7	\$ 15.43	1003-74501 then reim. by college 100004-74501
3/18/22	4/5/22	Graymere Country Club	New employee orientation lunch	83	-	-	-	-	83	5	\$ 16.68	1003-74501 then reim. by college 100004-74501
4/1/22	4/13/22	Buckhead Co and Catering	Leadership Committee	225	-	-	-	-	225	23	\$ 9.78	100004-74501
4/8/22	5/18/22	Graymere Country Club	New employee orientation lunch	103	-	-	-	-	103	5	\$ 20.64	1003-74501 then reim. by college 100004-74501
4/15/22	4/12/22	Walmart	Legislative Breakfast	3	-	-	-	-	3			fund 820048
4/15/22	4/15/22	Puckett's	Legislative Breakfast	2,993	-	-	-	-	2,993			fund 820048
4/15/22	4/27/22	Jackson Blume, LLC	Legislative Breakfast	545	-	-	-	-	545			fund 820048
4/15/22	5/2/22	Amazon	Legislative Breakfast	28	-	-	-	-	28			fund 820048
				3,569	-	-	-	-	3,569	89	\$ 40.10	
4/29/22	4/27/22	Dragonfly Lodge, LLC	Employee Awards Ceremony	108	-	-	-	-	108			100004-74501
4/29/22	5/16/22	Amazon	Employee Awards Ceremony	40	-	-	-	-	40			100004-74500
4/29/22	5/16/22	Buckhead Co and Catering	Employee Awards Ceremony	1,756	-	-	-	-	1,756			100004-74501
				1,904	-	-	-	-	1,904	161	\$ 11.82	
6/6/22	6/6/22	Domino's Pizza	MASH luncheon	55	-	-	-	-	55	12	\$ 4.58	100004-74501
6/16/22	6/3/22 - 6/27/22	Amazon	TBR 50th anniversary Gala	2,048	-	-	-	-	2,048			100008-74500
6/16/22	6/13/22	Events Plus & Creations by Debbie	TBR 50th anniversary Gala	9,967	-	-	-	-	9,967			100008-74630
6/16/22	6/15/22	Alexander Smith	TBR 50th anniversary Gala	280	-	-	-	-	280			100008-74490
6/16/22	6/15/22	Jocelyn Sprouse	TBR 50th anniversary Gala	305	-	-	-	-	305			100008-74490
6/16/22	6/15/22	Toni Ferguson	TBR 50th anniversary Gala	280	-	-	-	-	280			100008-74490
6/16/22	6/15/22	Linda Davis	TBR 50th anniversary Gala	280	-	-	-	-	280			100008-74490
6/16/22	6/15/22 - 7/5/22	Strikers Steakhouse	TBR 50th anniversary Gala	6,633	-	-	-	6,935	13,568			100008-74501
6/16/22	6/15/22 - 7/7/22	Stephen Purcell Tents & Events	TBR 50th anniversary Gala	11,623	-	-	-	-	11,623			100008-74630

Columbia State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2021 to June 30, 2022

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					
6/16/22	6/27/22	AlphaGraphics of Franklin	TBR 50th anniversary Gala	314	-	-	-	-	314			100008-74120
6/16/22	6/29/22	Herc Rentals	TBR 50th anniversary Gala	1,922	-	-	-	10,267	12,189			100008-74630
6/16/22	7/5/22	Jackson Blume	TBR 50th anniversary Gala	3,304	-	-	-	-	3,304			100008-74500
6/16/22	7/7/22	Bright Events	TBR 50th anniversary Gala	-	-	-	-	6,045	6,045			100008-74630
6/16/22	7/5/22	James T Everett	TBR 50th anniversary Gala	175	-	-	-	-	175			100008-74630
6/16/22	6/16/22	Parkway Wine and Spirits (gift in-kind)	TBR 50th anniversary Gala	-	720	-	-	-	720			1003-74501
				37,131	720	-	-	23,246	61,097	139	\$ 439.55	
6/16/22	6/17/22	Panera Bread Boxed Lunches	TBR Board Meeting	-	-	-	-	1,623	1,623			100008-74501
6/16/22	7/5/22	Buckhead Co and Catering	TBR Board Meeting	29	-	-	-	177	206			100008-74501
				29	-	-	-	1,800	1,829	75	\$ 24.39	
6/17/22	6/15/22	McCalister's Deli	TBR Board Meeting	-	-	-	-	1,375	1,375			100008-74501
6/17/22	7/5/22	Buckhead Co and Catering	TBR Board Meeting	500	-	-	-	425	925			100008-74501
6/17/22	6/27/22	Walmart	TBR Board Meeting	747	-	-	-	-	747			100008-74500 & 74501
				1,247	-	-	-	1,800	3,047	130	\$ 23.44	
6/21/22	8/8/22	Graymere Country Club	Meeting with TCAT Presidents from Hohenwald and Pulaski	58	-	-	-	58	58	3	\$ 19.40	100004-74501
Total Business Meals and Hospitality Expenses for the President				\$ 48,985	\$ 720	\$ -	\$ -	\$ 26,904	\$ 76,551			

Columbia State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2021 to June 30, 2022

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
President's suite renovation:									
11/29/21	Staples	Heavy duty file boxes - renovation storage	\$ 83	\$ -	\$ -	\$ -	\$ -	\$ 83	800001-74500 (fund 914014)
12/1/21 - 2/21/22	Columbia Paint and Wallpaper	Paint	1,192	-	-	-	-	1,192	800001-74500 (fund 914014)
1/13/22 - 2/7/22	Two Men And A Truck	Moving and storage fee	3,923	-	-	-	-	3,923	800001-74490 (fund 914014)
1/18/22	Noe Construction, LLC	Painting	7,500	-	-	-	-	7,500	800001-74320 (914014 fund)
1/18/22	Ozburn-Hessey Company	Carpet	7,089	-	-	-	-	7,089	800001-74320 (914014 fund)
1/20/22	Thomas Environmental Services	Carpet removal	7,925	-	-	-	-	7,925	800001-74490 (fund 914014)
1/27/22	Amazon	Faceplates	30	-	-	-	-	30	800001-74500 (fund 914014)
1/31/22	Staples	Floortx Ultimats	491	-	-	-	-	491	800001-74500 (fund 914014)
2/2/22	CDW Government Inc	Faceplates	61	-	-	-	-	61	800001-74500 (fund 914014)
3/10/22	Lowes	Chair	122	-	-	-	-	122	800001-74500 (fund 914014)
4/1/22	A-Z Office Resource	Conference room chairs	4,950	-	-	-	-	4,950	800001-74500 (fund 914014)
5/26/22	M3 Technology Group Inc	Conference room camera and microphone system	-	-	-	-	11,124	11,124	800001-74490, 74493, & 74500 (fund 914089)
Total Other Operating Expenses for the President			\$ 33,366	\$ -	\$ -	\$ -	\$ 11,124	\$ 44,489	

Jackson State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2021 to June 30, 2022

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 232,534	\$ -	\$ -	\$ -	\$ -	\$ 232,534
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		-	-	-	-	-	-
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		5,200	-	-	-	-	5,200
Salary, Benefits & Other Payments		<u>256,934</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>256,934</u>
Travel	A	1,054	-	-	-	-	1,054
Business Meals and Hospitality	B	617	-	-	-	-	617
Other Expenses	C	1,153	1,927	-	-	-	3,080
Total Expenses for the President		<u>259,758</u>	<u>1,927</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>261,685</u>
President's Office:							
Salary and Benefits (1 FTE)		96,838	-	-	-	-	96,838
Travel		1,677	-	-	-	-	1,677
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		1,507	-	-	-	-	1,507
		<u>100,022</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,022</u>
Total Expenses		<u>\$ 359,781</u>	<u>\$ 1,927</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 361,708</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, and \$333.33 per month for administrative expense.

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

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

Jackson State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2021 to June 30, 2022

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			
10/21/21	10/22/21	11/3/21	Nashville, TN	TBR Budget Meeting	\$ -	\$ 227	\$ 119	\$ -	\$ 346	\$ -	\$ -	\$ -	\$ -	\$ 346	100010-73150
11/18/21	11/18/21	2/21/22	Nashville, TN	THEC Safety Training				\$ 20	\$ 20					\$ 20	100010-73100
3/29/22	3/29/22	3/10/22	Nashville, TN	Tennessee College Association Annual Meeting				\$ 100	\$ 100					\$ 100	100010-74830
6/15/22	6/17/22	7/18/2022 (Accrued)	Columbia, TN	TBR Quarterly Board Meeting	\$ 156	\$ 285	\$ 148		\$ 588					\$ 588	100010-73100
					-	-	-	-	-	-	-	-	-	-	
Total Travel Expenses for the President					\$ 156	\$ 512	\$ 266	\$ 120	\$ 1,054	\$ -	\$ -	\$ -	\$ -	\$ 1,054	

Jackson State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2021 to June 30, 2022

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
8/4/22	8/4/22	Jackson Chamber	Chamber Quarterly Breakfast - Dr. George Pimentel	\$ 15					\$ 15	1	\$ 15.00	100010-74503
9/10/21	9/22/21	PushPay Events - US Bank Purchase Card	Jackson Madison County Bicentennial First Friday	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ 12	1	\$ 12.00	100010-73100
11/5/21	11/5/21	George Pimentel	Jackson Madison County Bicentennial First Friday Forum Reimbursement for 2	24	-	-	-	-	24	2	\$ 12.00	100010-74503
1/11/22	1/28/22	Walmart/Sams	2022 Spring Convocation - Water and Nutri-bars	36					36	230	\$ 0.16	100010-74503
2/4/22	1/21/22	First United Methodist Church	Jackson Madison County Bicentennial First Friday (George Pimentel, Kyle Barron, Tim Dellinger, Tom Pigg)	48					48	4	\$ 12.00	100010-73100
2/7/22	2/21/22	Heather Freeman	Reimbursement for Refreshments for Strategic Planning Retreat	20					20	21	\$ 0.95	100010-74503
3/3/22	3/4/22	Gourmet Your Way	Jackson Chamber's Quarterly President's Breakfast	234					234	14	\$ 16.71	100010-74503
3/3/22	3/8/22	Heather Freeman	Reimbursement for coffee for Jackson Chamber's Quarterly President's Breakfast	36					36	14	\$ 2.56	100010-74503
				270					270		\$ 19.28	
4/22/22	5/12/22	Jackson Chamber	Capitol Talk	15					15	1	\$ 15.00	100010-74503
5/11/22	5/11/22	Melissa Lyles	Employee Farewell Reception Reimbursement	23					23	100	\$ 0.23	100010-74503
5/11/22	5/11/22	Sams	Employee Farewell Reception	124					124	100	\$ 1.24	100010-74503

Jackson State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2021 to June 30, 2022

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					
				147					147		\$ 1.47	
5/12/22	6/1/22	Jackson Chamber	Education Breakfast	30					30	2	\$ 15.00	100010-74503
Total Business Meals and Hospitality Expenses for the President				<u>\$ 617</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 617</u>			

Jackson State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2021 to June 30, 2022

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
8/2/21	SACSCOC	Registration - Summer Institute/Virtual Institute on Quality Enhancement and Accreditation for Dr. George Pimentel	\$ 475					\$ 475	100010-74830
9/30/21	SACSCOC	Virtual Registration	275					275	100010-74830
11/3/21	Jackson State Community College	Reimbursement for t-shirts purchased/given to employees	-	\$ 417.29	\$ -	\$ -	\$ -	417	263034
11/23/21	Jackson State Community College	Reimbursement for Dual Enrollment course fee	-	498	-	-	-	498	263034
10/5/21	Southwest Tennessee	2021 Tournament	-	100	-	-	-	100	263034
12/17/21	George Pimentel	Reimbursement Meals	-	163	-	-	-	163	263034
1/13/22	S. Hart	Scholarships to JSCC		748				748	263034
1/13/22	Chattanooga State Community College	Phi Theta Kappa (Medallions, Certificates and Supplies)	203					203	100010-74503
5/12/22	Nancy's Carousel Of Flowers	Funeral Spray for Dr. Walter Nelms	200					200	100010-74503
			-	-	-	-	-	-	
Total Other Operating Expenses for the President			\$ 1,153	\$ 1,927	\$ -	\$ -	\$ -	\$ 3,080	

Northeast State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2021 to June 30, 2022

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 359,464	\$ -	\$ -	\$ -	\$ -	\$ 359,464
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		-	-	-	-	-	-
Housing Allowance		-	-	-	-	-	-
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		-	-	-	-	-	-
Salary, Benefits & Other Payments		<u>359,464</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>359,464</u>
Travel	A	4,137	-	-	-	-	4,137
Business Meals and Hospitality	B	1,909	-	-	6,822	-	8,732
Other Expenses	C	-	-	-	-	-	-
Total Expenses for the President		<u>365,511</u>	<u>-</u>	<u>-</u>	<u>6,822</u>	<u>-</u>	<u>372,333</u>
President's Office:							
Salary and Benefits (2 FTE)		243,002	-	-	-	-	243,002
Travel		9,700	-	-	-	-	9,700
Business Meals and Hospitality		611	-	-	-	-	611
Other Expenses		57,077	-	-	-	-	57,077
		<u>310,389</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>310,389</u>
Total Expenses		<u><u>\$ 675,900</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 6,822</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 682,722</u></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, 2021 to June 30, 2022

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
11/18/21	11/18/21	11/29/21	Nashville TN	TBR	\$ -	\$ -	\$ 66	\$ 10	\$ 76	\$ -	\$ -	\$ -	\$ -	\$ 76	11000-74983
2/6/22	2/9/22	2/3/22	Washington DC	Community College National Legislative Summit	-	-	-	1,220	1,220	-	-	-	-	1,220	11001-73201
3/28/22	3/31/22	4/12/22	Nashville TN	2022 SOAR Awards and TBR President's meeting	324	1,280	278	147	2,029	-	-	-	-	2,029	11001-73101
6/15/22	6/17/22	6/23/22	Columbia TN	TBR Quarterly Board Meeting and 50th Anniversary Celebration	379	285	148	-	812	-	-	-	-	812	11001-73101
Total Travel Expenses for the President					\$ 703	\$ 1,565	\$ 492	\$ 1,377	\$ 4,137	\$ -	\$ -	\$ -	\$ -	\$ 4,137	

Northeast State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2021 to June 30, 2022

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/2/21	7/13/21	Stephanie Barham	Renovation team appreciation breakfast	\$ 297	\$ -	\$ -	\$ -	\$ -	\$ 297	18	\$ 16.49	11000-74983
7/20/21	8/13/21	Stephanie Barham / Cracker Barrel	Admissions & Records appreciation breakfast	203	-	-	-	-	203	15	\$ 13.54	11000-74983
8/8/21	1/13/22	Delta Blues BBQ	Fall Convocation	-	-	-	3,247	-	3,247	300	\$ 10.82	F 11001-74983
8/9/21	8/13/21	Stephanie Barham / Dunkin Donuts	Grants Admin & HR appreciation breakfast	37	-	-	-	-	37	12	\$ 3.07	11000-74983
11/12/21	11/18/21	Main Street Café & Catering	VPAA Interview Lunch	270	-	-	-	-	270	13	\$ 20.77	11000-74983
11/16/21	11/18/21	Main Street Café & Catering	VPAA Interview Lunch	248	-	-	-	-	248	12	\$ 20.63	11000-74983
11/19/21	11/30/21	Main Street Café & Catering	VPAA Interview Lunch	279	-	-	-	-	279	11	\$ 25.36	11000-74983
12/9/21	12/21/21	Stephanie Barham	Aviation hangar tour / grantor	42	-	-	-	-	42	4	\$ 10.38	11000-74983
12/9/21	1/20/22	Donna Farrell	Airport Hangar Tour	100	-	-	-	-	100	15	\$ 6.67	11000-74983
12/9/21	1/20/22	Donna Farrell	Airport Hangar Tour	138	-	-	-	-	138	15	\$ 9.20	11000-74983
12/10/21	12/10/21	Guiseppes	Foundation Board Meeting Lunch	-	-	-	823	-	823	50	\$ 16.45	F 11001-74983
12/10/21	12/21/21	Megan Almaroad / Food City / Amazon	Foundation Board Meeting Lunch	-	-	-	473	-	473	50	\$ 9.46	F 11001-74983
12/13/21	12/21/21	Stephanie Barham / Cracker Barrel	3rd shift custodian Christmas Meal	272	-	-	-	-	272	21	\$ 12.94	11000-74983
12/16/21	12/18/21	Kingsport Chamber	Lunch with Representative	25	-	-	-	-	25	2	\$ 12.50	11000-74983
6/23/22	6/23/22	Giuseppes Catering	Spring Foundation Board Meeting	-	-	-	1,611	-	1,611	70	\$ 23.01	F 11001-74983
6/23/22	6/28/22	Erin Blevins	Spring Foundation Board Meeting	-	-	-	9	-	9	70	\$ 0.13	F 11001-74983
6/23/22	6/28/22	Megan Almaroad	Spring Foundation Board Meeting	-	-	-	131	-	131	70	\$ 1.87	F 11001-74983
6/23/22	6/28/22	Megan Almaroad	Spring Foundation Board Meeting	-	-	-	318	-	318	70	\$ 4.54	F 11001-74983
6/23/22	6/28/22	Megan Almaroad	Spring Foundation Board Meeting	-	-	-	109	-	109	70	\$ 1.56	F 11001-74983
6/23/22	6/28/22	Megan Almaroad	Spring Foundation Board Meeting	-	-	-	103	-	103	70	\$ 1.47	F 11001-74983
				-	-	-	-	-	-			
Total Business Meals and Hospitality Expenses for the President				\$ 1,909	\$ -	\$ -	\$ 6,822	\$ -	\$ 8,732			

Northeast State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2021 to June 30, 2022

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, 2021 to June 30, 2022

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 299,047	\$ -	\$ -	\$ -	\$ 500	\$ 299,547
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>315,047</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>	<u>315,547</u>
Travel	A	3,874	-	287	-	56	4,217
Business Meals and Hospitality	B	-	-	-	-	-	-
Other Expenses	C	28,375	-	-	-	-	28,375
Total Expenses for the President		<u>347,296</u>	<u>-</u>	<u>287</u>	<u>-</u>	<u>556</u>	<u>348,139</u>
President's Office:							
Salary and Benefits (2 FTE)		151,348	-	-	-	-	151,348
Travel		-	-	-	-	-	-
Business Meals and Hospitality		640	-	-	-	-	640
Other Expenses		9,228	-	-	-	-	9,228
		<u>161,216</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>161,216</u>
Total Expenses		<u>\$ 508,512</u>	<u>\$ -</u>	<u>\$ 287</u>	<u>\$ -</u>	<u>\$ 556</u>	<u>\$ 509,355</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 \$202.95 (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, 2021 to June 30, 2022

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
7/20/21	7/20/21	7/6/21	Chattanooga, TN	NACCE Leadership Workshop	\$ -	\$ -	\$ -	\$ 95	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ 95	100010/73110
10/1/21	10/1/21	10/12/21	Knoxville, TN	Knox Postsecondary Gathering	-	-	-	4	4	-	-	-	-	4	100010/73100
10/7/21	10/7/21	10/12/21	Knoxville, TN	Knoxville Education Foundation	-	-	-	6	6	-	-	-	-	6	100010/73100
10/20/21	10/21/21	11/2/21	Nashville, TN	THEC Meeting in Nashville	-	272	104	-	376	-	-	-	-	376	100010/73100
12/2/21	12/3/21	10/21/21	Dallas, TX	SACSCOC Onsite Visit	56	-	-	-	-	-	-	-	56	56	SACS
1/20/22	1/20/22	3/3/22	Knoxville, TN	Knoxville Education Foundation Board Meeting	-	-	-	4	4	-	-	-	-	4	100010/73100
2/22/22	2/22/22	3/3/22	Knoxville, TN	Meetings-Knoxville Chamber and Knox Co. IDB/HEB	-	-	-	3	3	-	-	-	-	3	100010/73100
2/28/22	2/29/22	2/24/22	Nashville, TN	Tennessee College Association Meeting	-	-	-	100	100	-	-	-	-	100	100010/73100
3/28/220	3/31/22	4/12/22	Nashville, TN	TN College Association Annual Meeting and TBR SOAR Meetings	-	868	277	180	1,325	-	-	-	-	1,325	100010/73110
4/27/22	4/27/22	4/28/22	Knoxville, TN	Introduction Knoxville Meeting	-	-	-	5	5	-	-	-	-	5	100010/73110
5/19/22	5/19/22	5/24/22	Knoxville, TN	Knoxville Leadership Luncheon	-	-	-	3	3	-	-	-	-	3	100010/73110
6/2/22	6/3/22	6/22/22	Charlotte, NC	NACCE Ideation Workshop	-	183	104	-	-	-	287	-	-	287	250410/73210
6/16/22	6/17/22	6/27/22	Columbia, TN	TBR Quarterly Meeting	-	143	-	44	187	-	-	-	-	187	100010/73110
6/17/22	6/19/22	6/27/22	Detroit, MI	Formula SAE Competition	410	264	160	396	1,231	-	-	-	-	1,231	100010/73200
6/24/22	6/27/22	6/30/22	Atlanta, GA	SREB-Southern Regional Education Board Meeting	-	277	259	-	536	-	-	-	-	536	100010/73200
Total Travel Expenses for the President					\$ 466	\$ 2,007	\$ 903	\$ 841	\$ 3,874	\$ -	\$ 287	\$ -	\$ 56	\$ 4,217	

Pellissippi State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2021 to June 30, 2022

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				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			

Pellissippi State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2021 to June 30, 2022

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
8/24/21	EAB	College Executive Forum (Jul-Aug 2021)	\$ 4,683	\$ -	\$ -	\$ -	\$ -	\$ 4,683	100050/74480
9/9/21	EAB	College Executive Forum (Sep 21- Aug 22)	23,417					23,417	100050/74480
10/6/21	SACSCOC	2021 Virtual Annual Meeting	275	-	-	-	-	275	100010/74497
Total Other Operating Expenses for the President			\$ 28,375	\$ -	\$ -	\$ -	\$ -	\$ 28,375	

Southwest Tennessee Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2021 to June 30, 2022

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 268,519	\$ -	\$ -	\$ -	\$ -	\$ 268,519
Bonus Payments		6,235	-	-	-	-	6,235
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>299,690</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>299,690</u>
Travel	A	10,358	-	119	-	2,837	13,314
Business Meals and Hospitality	B	727	-	411	-	-	1,138
Other Expenses	C	11,740	-	616	-	-	12,356
Total Expenses for the President		<u>322,515</u>	<u>-</u>	<u>1,146</u>	<u>-</u>	<u>2,837</u>	<u>326,498</u>
President's Office:							
Salary and Benefits (2 FTE)		75,465	-	-	-	-	75,465
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		-	-	-	-	-	-
		<u>75,465</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,465</u>
Total Expenses		<u>\$ 397,980</u>	<u>\$ -</u>	<u>\$ 1,146</u>	<u>\$ -</u>	<u>\$ 2,837</u>	<u>\$ 401,963</u>

Additional Disclosures:

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

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

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

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

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

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

**Southwest Tennessee Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2021 to June 30, 2022**

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			
10/18/21	10/21/21	10/19, 10/28/21	Tanner, AL	Southern Association of Colleges & Schools Commission on Colleges Accreditation Site Visit-Calhoun State Community College	645	411	192	60	42				1,266	1,308	10000/73200
10/11/21	10/12/21	10/19,11/3, 11/9/21	Lexington, KY	Hight Education Innovation Conference Presenter	506	131		211	848					848	10000/73200
11/02/21	11/04/21	11/24/21	Washington DC	American Association of Community Colleges Commission on Economic & Workforce Development Meeting	361	603	198		979			183		1,162	10000/73200
04/28/22	5/3/22, 5/4/22	12/8/2021,6/6,6/1,6/13/22	New York, NY	American Association of Community Colleges Annual Conference Fee	129	2,861	514	1,207	4,711					4,711	10000/73200
01/26/22	01/29/22	12/15/2021,1/26/2	Jacksonville, FL	American Association of Community Colleges Annual Conference	266			900	1,166					1,166	10000/73200
01/11/22	01/13/22	01/26/22	St Louis, Missouri	Meeting with the Federal Reserve Bank of St. Louis	162				162					162	10000/73200
3/28/22	3/31/22	4/14, 5/11/22	Nashville, Tennessee	SOAR Award/TBR Meeting		868	277		1,145					1,145	10000/73100
6/13/22	6/16/22	06/30/22	Tampa, Florida	Southern Association of Colleges & Schools Commission on Colleges	381	1,200	242	59	682			\$ 1,200		1,882	10000/73200
6/8/22	6/9/22	06/23/22	Nashville, Tennessee	SEM CONVENTION/TBR	119	188					\$ 119	\$ 188		307	10000/73200-50000/73100
08/01/22	08/05/22	07/21/22	Washington DC	American Association of Community Colleges Board of Directors Meeting	623				623					623	10000/73200
Total Travel Expenses for the President					\$ 3,191	\$ 6,263	\$ 1,422	\$ 2,437	\$ 10,358	\$ -	\$ 119	\$ -	\$ 2,837	\$ 13,313	
Acct															

Southwest Tennessee Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2021 to June 30, 2022

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					
03/22/22	03/31/22	The Taste at Southwest	Fireside Chat with the President	\$ 370					\$ 370	20	\$ 18.50	10000/74985
12/16/21	01/31/22	The Taste at Southwest	End of Year Gathering			200			\$ 200	250	\$ 0.80	60000/74985
06/28/22	06/30/22	The Taste at Southwest	Ctr of Emp Infrastructure Planning	357					\$ 357	23	\$ 15.52	10000/74985
04/26/22	04/30/22	The Taste at Southwest	Planning and Budget Council meeting			211			\$ 211	25	\$ 8.45	60000/74985
Total Business Meals and Hospitality Expenses for the President				\$ 727	\$ -	\$ 411	\$ -	\$ -	\$ 1,138			

Southwest Tennessee Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2021 to June 30, 2022

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
07/31/21	Intercompany charge	Postage - July 2021	\$	1				\$ 1	10000/74230
07/31/21	Verizon Wireless	Verion wireless July 21		34				34	10000/74296
08/11/21	First Place Awards	Presidential award for Faculty &		435				435	10000/74530
08/18/21	Roquita Coleman-Williams	Guest speaker at Leadership		2,500				2,500	10000/74490
08/31/21	Verizon Wireless	Verion wireless August 21		34				34	10000/74296
08/31/21	Intercompany charge	Engraving-Mary Cano		63				63	10000/74110
08/31/21	Intercompany charge	Postage - August 2021		4				4	10000/74230
09/15/21	Bankcard Center	Subscription 6 months (The Daily Memphian)		99				99	10000/74480
09/15/21	American Association of Community Colleges	American Association of Community Colleges-President's		75				75	10000/74480
09/15/21	Greater Memphis Chamber	Dues Annual Chairman's Circle		5,000				5,000	10000/74480
09/15/21	Staples Business Advantage	Office Supplies		363				363	10000/74520
09/15/21	Staples Business Advantage	Office Supplies		20				20	10000/74520
09/24/21	Commercial Appeal	Subscription 6 months		119				119	10000/74480
09/30/21	Intercompany charge	Postage - September 2021		1				1	10000/74230
09/30/21	Verizon Wireless	Verion wireless September 21		34				34	10000/74296
10/01/21	President's Round Table	Membership Dues for President's Round Table		600				600	10000/74480
10/13/21	American Association for Women in Community Colleges	Virtual Conference fee for AAWCC		25				25	10000/74480
10/13/21	Bankcard Center	Book for Dr. Hall titled Today's Mission Critical Campus jobs		179				179	10000/74530
10/31/21	Verizon Wireless	Verion wireless Oct 21		34				34	10000/74296
11/09/21	Bankcard Center	Registration fee Hispanic Association of Colleges & Universities Virtual conference		844				844	10000/74485
11/30/21	Verizon Wireless	Verion wireless Nov 21		34				34	10000/74296
11/30/21	Intercompany charge	Postage - November 2021		1				1	10000/74230
12/15/21	Costco	Employee Appreciation Gathering on December 16, 2021				180		180	60000/76150
12/31/21	Verizon Wireless	Verion wireless Dec 21		34				34	10000/74296
12/31/21	Intercompany charge	local travel		21				21	10000/73920
01/31/22	Verizon Wireless	Verion wireless Jan 22		34				34	10000/74296
02/07/22	Mahaffey Events & Tents LLC	Table and table cloth rental for employee Gathering on December 16, 2021				377		377	60000/74490
02/28/22	Verizon Wireless	Verion wireless Feb 22		34				34	10000/74296
03/16/22	Mahaffey Events & Tents LLC	Linens used for Holiday Gathering				59		59	60000/74490
03/23/22	Commercial Appeal	Subscription 6 months		85				85	10000/74480
03/23/22	Staples Business Advantage	Office Supplies		61				61	10000/74520
03/31/22	Verizon Wireless	Verion wireless Mar 22		34				34	10000/74296
04/19/22	Staples Business Advantage	Office Supplies		124				124	10000/74520

Southwest Tennessee Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2021 to June 30, 2022

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
04/26/22	Staples Business Advantage	Office Supplies	31					31	10000/74520
04/30/22	Intercompany charge	Postage - April 2022	2					2	10000/74230
04/30/22	Verizon Wireless	Verion wireless Apr 22	34					34	10000/74296
05/11/22	Staples Business Advantage	Office Supplies	177					177	10000/74520
05/31/22	Intercompany charge	Postage - May 2022	1					1	10000/74230
05/31/22	Verizon Wireless	Verion wireless May 22	34					34	10000/74296
05/31/22	Mary L Cano	6-Bereavement cards purchased	32					32	10000/74520
06/13/22	First Place awards	Awards, engraved plaques	85					85	10000/74515
06/30/22	Intercompany charge	Printing Serv-Foam Board Poster	5					5	10000/74110
06/30/22	Intercompany charge	Printing Serv-workforce Solutions	39					39	10000/74110
06/30/22	Intercompany charge	Postage - June 2022	10					10	10000/74230
06/30/22	Verizon Wireless	Verion wireless June 22	34					34	10000/74296
	Staples Business Advantage	Office Supplies	317					317	10000/74520
	Staples Business Advantage	Office Supplies	12					12	10000/74520
								-	
Total Other Operating Expenses for the President			\$ 11,740	\$ -	\$ 616	\$ -	\$ -	\$ 12,356	

Tennessee Board of Regents
Summary of the Chancellor's Expenses - Unaudited
For the Period July 1, 2021 to June 30, 2022

Chancellor:	Supplemental Schedule	Chancellor's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 460,924	\$ -	\$ -	\$ -	\$ -	\$ 460,924
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>482,404</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>482,404</u>
Travel	A	2,023	-	-	-	-	2,023
Business Meals and Hospitality	B	31	-	-	-	-	31
Other Expenses	C	999	-	-	-	-	999
Total Expenses for the President		<u>485,457</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>485,457</u>
Chancellor's Office:							
Salary and Benefits (1 FTE)		118,753	-	-	-	-	118,753
Travel		3,347	-	-	-	-	3,347
Business Meals and Hospitality		2,238	-	-	-	-	2,238
Other Expenses		21,958	-	-	-	-	21,958
		<u>146,296</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>146,296</u>
Total Expenses		<u>\$ 631,753</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 631,753</u>

Additional Disclosures:

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

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

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

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

Tennessee Board of Regents
Schedule A - Travel Expenses for the Chancellor - Unaudited
For the Period July 1, 2021 to June 30, 2022

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	Chancellor's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
8/5/21	8/5/21	8/24/21	Nashville	Governor's Conference				\$ 275	\$ 275	\$ -	\$ -	\$ -	\$ -	\$ 275	100000-73100
8/11/21	8/12/21	9/1/21	Blountville	Convocation speaker		112	83		194	-	-	-	-	194	100000-73100
8/16/21	8/17/21	9/1/21	Knoxville/Chattanooga	Meetings with presidents		163	83		245	-	-	-	-	245	100000-73100
8/31/21	9/1/21	6/25/22	Caryville	Grand Opening of TCAT Jacksboro Manufacturing Bldg	-	231	148	-	378	-	-	-	-	378	100000-73100
12/12/21	12/13/21	6/25/22	Cleveland	Meeting with Rep Howell	-	112	89	-	201	-	-	-	-	201	100000-73100
12/14/21	12/15/21	6/25/22	Detroit, MI	Meeting with Ford Blue Oval	454	152	96	28	729	-	-	-	-	729	100000-73200
					-	-	-	-	-	-	-	-	-	-	
Total Travel Expenses for the Chancellor					\$ 454	\$ 769	\$ 497	\$ 303	\$ 2,023	\$ -	\$ -	\$ -	\$ -	\$ 2,023	

Tennessee Board of Regents
 Schedule B - Business Meals & Hospitality Expenses for the Chancellor - Unaudited
 For the Period July 1, 2021 to June 30, 2022

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					
4/27/22	5/31/22	Flora Tydings	Lunch Meeting with THEC	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ 31	2	\$ 16.00	100000-74501
									-			
Total Business Meals and Hospitality Expenses for the Chancellor				\$ 31	\$ -	\$ -	\$ -	\$ -	\$ 31			

Tennessee Board of Regents
 Schedule C - Other Expenses for the Chancellor - Unaudited
 For the Period July 1, 2021 to June 30, 2022

Date Paid	Payee	Description	Chancellor's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/28/21	Danny Gibbs	ipad for Chancellor	\$ 999	\$ -	\$ -	\$ -	\$ -	\$ 999	100000-74500
			-	-	-	-	-	-	
Total Other Operating Expenses for the Chancellor			\$ 999	\$ -	\$ -	\$ -	\$ -	\$ 999	

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Review of Revisions to Fiscal Year 2023 Audit Plans

DATE: November 15, 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 July 1, 2022 to September 30, 2022 is attached, followed by the revised plan for each of the audit offices.

**Tennessee Board of Regents
Summary of Revisions
Fiscal Year 2023 Audit Plans**

Overview of Significant Revisions: Below are revisions to the audit plans created in July 2022, reflecting changes which occurred from July 1, 2022, to September 30, 2022. 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, 2022
ChSCC	Added INV-2023-01 and INV-2023-02.
MSCC	Added Other Internal Audit Follow-up, Student Activity Fees Audit, External Affairs Consulting Engagement, Cash Handling Audit, and Veterans Affairs Follow-up.
NaSCC	Removed State Audit Follow-up.
RSCC	Added Release Time/Workload Audit Follow-up
TBR-INV	Added INV-23-02 and INV 23-03. Removed Presidents Expense Audit-VSCC.

Chattanooga State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2023
Revised October 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-22	100.0	100.0	0.0	0%		30.0	70.0		In Progress
FM	F	State Audit Assist/Follow-up	5.0	Jul-22	20.0	20.0	0.0	0%		1.0	19.0		Scheduled
IS	F	Follow up Reviews	5.0	Jul-22	70.0	70.0	0.0	0%		15.0	55.0		Scheduled
IS	I	Unscheduled Investigations	5.0	Jul-22	80.0	40.0	-40.0	-50%	1	0.0	40.0		Scheduled
IS	I	Developing Investigations-Assist TBR	5.0	Jul-22	15.0	15.0	0.0	0%		0.0	15.0		Scheduled
IS	I	INV-2022-02	5.0	May-22	20.0	10.0	-10.0	-50%	1	5.0	5.0		Completed
IS	I	INV-2023-01	5.0	Sep-22	0.0	20.0	20.0	100%	1	2.0	18.0		In Progress
IS	I	INV-2023-02	5.0	Sep-22	0.0	30.0	30.0	100%	1	2.0	28.0		In Progress
IS	M	Enterprise Risk Assessment	5.0	Nov-22	35.0	35.0	0.0	0%		0.0	35.0		Scheduled
FM	S	YE Procedures FYE 2022	5.0	Jun-22	10.0	10.0	0.0	0%		10.0	0.0	August-22	Completed
FM	S	YE Procedures FYE 2023	5.0	Jun-23	15.0	15.0	0.0	0%		0.0	15.0		Scheduled
SS	R	CCTA Element Audit	5.0	Apr-23	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
FM	R	Cares Act	5.0	Jan-23	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
IS	R	QAR - Self Assessment and External	5.0	Nov-22	75.0	75.0	0.0	0%		0.0	75.0		Scheduled
IA	S	Faculty Credentials	5.0	Feb-23	50.0	50.0	0.0	0%		0.0	50.0		Scheduled
IT	S	IAR-NACHA-2021	5.0	Nov-22	70.0	70.0	0.0	0%		0.0	70.0		Scheduled
FM	R	President's Expense Audit - Motlow	5.0	Aug-22	80.0	80.0	0.0	0%		66.5	13.5		In Progress
IS	F	Safety Security Upgrade Follow-up	5.0	May-22	10.0	10.0	0.0	0%		12.5	-2.5	Jul-22	Completed
IS	S	Segregation of Duties Review - Payroll/ HR	5.0	Mar-23	40.0	40.0	0.0	0%		0.0	40.0		Scheduled
IT	A	Technology Access Fee (TAF Fund)	3.3	May-22	75.0	75.0	0.0	0%		12.0	63.0		In Progress
PP	A	Campus Safety Equipment Inventory	3.1	Jan-22	25.0	25.0	0.0	0%		26.0	-1.0	Oct-22	Completed
IT	A	Sensitive Equipment Student Loaner Processes	3.0	Jan-23	60.0	60.0	0.0	0%		0.0	60.0		Scheduled
							0.0				0.0		

Total Planned Audit Hours: **1050.0** **1050.0** **0.0** **182.0** **868.0**

Estimated Available Audit Hours = 1,050.0

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 - Reduced Investigation placeholder and completed case for two new investigative projects.

Cleveland State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2023
Revised as of September 30, 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-22	100.0	100.0	0.0	0%		12.0	88.0		In Progress
IS	F	State Audit-Assist Follow-up	5.0	Jul-22	100.0	100.0	0.0	0%			100.0		Scheduled
IS	I	Unscheduled Investigations	5.0	Jul-22	80.0	80.0	0.0	0%			80.0		Scheduled
IS	F	Campus Safety and Physical Security	5.0	Jul-22	20.0	20.0	0.0	0%		26.0	-6.0	Sep-22	Completed
FM	S	YE Procedures FYE 2022	5.0	Jul-22	10.0	10.0	0.0	0%		10.0	0.0		Completed
FM	R	President's Audit-Roane State	5.0	Aug-22	180.0	180.0	0.0	0%		180.0	0.0		In Progress
FM	R	CARES Act/HEERF (Higher Ed Emergency Relief Fund)	5.0	Jan-23	200.0	200.0	0.0	0%			200.0		Scheduled
FM	S	Stipend calculation/awarding procedures	5.0	Oct-22	115.0	115.0	0.0	0%			115.0		Scheduled
AD	S	P-Card Usage Policies in Foundation	5.0	Aug-22	80.0	80.0	0.0	0%			80.0		Scheduled
FM	R	NACHA 2023 Audit	5.0	Jun-23	90.0	90.0	0.0	0%			90.0		Scheduled
SS	S	VA Audit 2023	5.0	May-23	75.0	75.0	0.0	0%			75.0		Scheduled
Total Planned Audit Hours:					1050.0	1050.0	0.0			228.0	822.0		

Estimated Available Audit Hours = 1050.0

Functional Areas:

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

Audit Types:

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

Status:

Scheduled
In Progress
Completed
Removed

Columbia State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2023
Revised October 2022

							Revised to Original			Planned to Actual			
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status
FM	R	State Audit Year End Work	5.0	May-23	22.5	22.5	0.0	0%		1.4	21.2		Scheduled
FM	R	HEERF Reporting	5.0	Apr-23	150.0	75.0	-75.0	-50%	1	3.3	71.7		
FM	R	Complete College Tennessee Act - Element	5.0	Oct-22	150.0	122.5	-27.5	-18%		0.0	122.5		
IT	F	GLBA Outcome Follow-up	5.0	Oct-22	37.5	37.5	0.0	0%		4.0	33.5		Scheduled
IA	F	WF/CE IA Engagement Follow-up	5.0	Sep-22	37.5	37.5	0.0	0%		1.3	36.3		Scheduled
SS	F	Financial Aid IA Engagement FU	5.0	Aug-22	22.5	20.5	-2.0	-9%		0.3	20.2		Scheduled
SS	F	Veterans Affairs FU	5.0	PY	10.0	40.0	30.0	300%	2	38.7	1.3		Complete
SS	F	Financial Aid Peer Review FU	5.0	Feb-23	150.0	75.0	-75.0	-50%		0.0	75.0		
FM	M	Review Management's Risk Assessment	5.0	Nov-22	22.5	22.5	0.0	0%		0.0	22.5		
IS	O	5 Year Quality Assurance Review	5.0	Oct-22	75.0	75.0	0.0	0%		1.2	73.8		In Progress
MC	C	Privacy Policy & Language Compliance Check	4.0	PY	37.5	37.5	0.0	0%		8.8	28.7		In Progress
SS	C	Business Process Review: Records	4.0	PY	50.0	50.0	0.0	0%		4.1	45.9		In Progress
SS	C	PPA Compliance Check	3.6	PY	22.5	22.5	0.0	0%		1.3	21.3		In Progress
IS	C	Records Retention	3.3	Aug-22	22.5	15.0	-7.5	-33%		0.0	15.0		
IS	F	Engagement Follow-up/Monitoring		Aug-22	15.0	15.0	0.0	0%		0.0	15.0		
IS	P	IA Data Analytics	1.2	Sep-22	75.0	75.0	0.0	0%		0.0	75.0		
IS	C	Informal Consulting		Aug-22	150.0	300.0	150.0	100%	3	122.1	178.0		In Progress
SS	C	DoD Compliance Review	5.0	PY		7.0	7.0	100%	2	6.4	0.6		In Progress
Total Planned Audit Hours:					1050.0	1050.0	0.0			192.7	857.3		

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 Name Change from Cares Review to HERF Reporting
 FN2 Project delays
 FN3 Value added partnerships

Dyersburg State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2023
Revised October 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		
SS	R	CCTA Funding Formula		Jan-22	90.0	90.0	0.0	0%		90.0		Scheduled	
FM	R	Year End Bank Confirmations		Jun-22	30.0	30.0	0.0	0%		4.0	26.0	Scheduled	
IS	P	PII Review		Jul-22	75.0	75.0	0.0	0%		13.0	62.0	In Progress	
IS	C	General Consultation		Jul-22	75.0	65.0	-10.0	-13%		22.0	43.0	In Progress	
IS	A	Human Resources		Jul-22	40.0	60.0	20.0	50%		37.0	23.0	In Progress	
PP	A	Building Security and Key Control		May-23	80.0	80.0	0.0	0%			80.0	Scheduled	
IS	M	Risk Assessment		Oct-22	70.0	70.0	0.0	0%		7.0	63.0	In Progress	
AT	A	Athletic Camps, Clinics, Fundraising and Scholarships		Nov-22	40.0	40.0	0.0	0%			40.0	Scheduled	
IS	P	QAR External Review		Aug-22	120.0	120.0	0.0	0%		26.0	94.0	In Progress	
IS	F	Follow-up Audits		Jul-22	75.0	75.0	0.0	0%		29.0	46.0	In Progress	
FM	A	Records Mgmt and Retention		Sep-22	40.0	40.0	0.0	0%			40.0	Scheduled	
IS	I	Unscheduled Investigations		Jul-22	75.0	75.0	0.0	0%		15.0	60.0	In Progress	
FM	R	HEERF Funding/Cares Act		Nov-22	130.0	130.0	0.0	0%			130.0	Scheduled	
FM	A	Payroll and Payroll Deductions		Mar-22	110.0	100.0	-10.0	-9%			100.0	Scheduled	
Total:					1050.0	1050.0	0.0			153.0	897.0		

Estimated Available Audit Hours = 1047.5

Functional Areas:

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

Audit Types:

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

Status:

Scheduled
 In Progress
 Completed
 Removed

Jackson State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2023
Revised October 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		
IA	R	CCTA Element Audit- Completion		In Progress	60.0	60.0	0.0	0%			60.0		In Progress
IS	R	CARES Act		March 2023	125.0	125.0	0.0	0%			125.0		Scheduled
IS	R	CCTA Element Audit		January 2023	125.0	125.0	0.0	0%			125.0		Scheduled
IS	R	Quality Assurance Review (QAR)		September 2022	75.0	75.0	0.0	0%			75.0		Scheduled
IS	S	President's Expense - DSCC		August 2022	125.0	175.0	50.0	40%	1	128.5	46.5		In Progress
FM	F	Payroll Follow up		In Progress	50.0	50.0	0.0	0%			9.0	41.0	In Progress
SS	F	Inv 18-03 Follow up		In Progress	50.0	25.0	-25.0	-50%	1		25.0	Jun-22	Completed
AT	F	Inv 19-01 Follow up		In Progress	75.0	75.0	0.0	0%			75.0		In Progress
AD	F	Foundation Follow up		November 2022	75.0	50.0	-25.0	-33%	1	39.0	11.0	Aug-22	Completed
IA	F	CCTA Element Audit -Completion Follow up		March 2023	50.0	50.0	0.0	0%			50.0		Scheduled
IS	F	Veterans Affairs Follow up		February 2023	50.0	50.0	0.0	0%			50.0		Scheduled
IS	M	Risk Assessment		November 2022	50.0	50.0	0.0	0%			50.0		Scheduled
FM	R	Year-end Procedures		June 2023	40.0	40.0	0.0	0%			40.0		Scheduled
IS	C	General Consultation		As needed	50.0	50.0	0.0	0%		40.0	10.0		Scheduled
IS	I	Unscheduled Investigations and Special Requests		As needed	50.0	50.0	0.0	0%			50.0		Scheduled
Total Planned Audit Hours:					1050.0	1050.0	0.0			216.5	833.5		

Estimated Available Audit Hours = 1050

Functional Areas:

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

Audit Types:

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

Status:

Scheduled
In Progress
Completed
Removed

FN1: Available hours reduced from Inv 18-03 FU (-25) & Foundation FU (-25) to support hours needed for the President's Expense audit (+50).

**Motlow State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2023
Revised October 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		Aug-22	125.0	100.0	-25.0	-20%		10.5	89.5		In Progress
AT	A	Athletics	4.9	Jan-23	60.0	40.0	-20.0	-33%		2.3	37.7		In Progress
FM	R	CARES Funding		Feb-23	125.0	122.0	-3.0	-2%			122.0		Scheduled
IS	R	CCTA Completion		Jul-22	40.0	40.0	0.0	0%		5.0	35.0		In Progress
IS	R	CCTA Element Audit		Mar-23	75.0	75.0	0.0	0%			75.0		Scheduled
IS	R	Veterans Affairs Audit		Jul-22	0.0	13.0	13.0	100%		13.0	0.0	Jul-22	Completed
IA	M	Risk Assessment		Nov-22	30.0	30.0	0.0	0%			30.0		Scheduled
IA	F	Follow Up Workforce Development #2		Jul-22	40.0	60.0	20.0	50%	1	34.1	25.9		In Progress
AT	F	Follow Up INV 1604		Jan-23	50.0	40.0	-10.0	-20%			40.0		Scheduled
SS	F	Follow Up INV 1801		Nov-22	40.0	40.0	0.0	0%			40.0		Scheduled
AT	F	Follow Up INV 1802		Jul-22	35.0	35.0	0.0	0%		5.5	29.5		In Progress
FM	F	Follow Up Access and Diversity #3		Jul-22	40.0	40.0	0.0	0%	1	22.0	18.0		In Progress
FM	C	General Consultation		Jul-22	50.0	60.0	10.0	20%			40.8	19.2	In Progress
FM	R	State Audit Assistance - Yr End		Jul-22	20.0	20.0	0.0	0%			20.0		Scheduled
IS	I	Unscheduled Investigations		Jul-22	50.0	50.0	0.0	0%		33.1	16.9		In Progress
FM	R	Other Internal Audit Follow Up		Jul-22	0.0	40.0	40.0	100%		27.7	12.3		In Progress
IS	R	Quality Assurance Review		Jul-22	75.0	75.0	0.0	0%		15.8	59.2		In Progress
FM	F	Follow Up Access and Diversity #4		Mar-23	40.0	40.0	0.0	0%	1		40.0		Scheduled
IS	A	Human Resources	4.8	Nov-22	50.0	50.0	0.0	0%			50.0		Scheduled
FM	A	Clearing House Audit	4.8	Sep-22	75.0	75.0	0.0	0%		2.5	72.5		In Progress
SS	A	Student Activity Fees Audit	5.0	Sep-22		75.0	75.0	100%	1	8.9	66.1		In Progress
MC	S	External Affairs Consulting Engagement		Oct-22		20.0	20.0	100%	1		20.0		Scheduled
FM	A	Cash Handling Audit	4.7	Dec-22		30.0	30.0	100%	1		30.0		Scheduled
IS	R	Veterans Affairs Follow Up		Oct-22		30.0	30.0	100%	1	3.0	27.0		In Progress

Total Planned Audit Hours: 1020.0 1200.0 180.0 224.2 975.8
 Estimated Available Audit Hours = 1200.0

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 Additional audit time was added to the audit plan due to increased effort required to conduct follow up reviews and new engagements from assessed risks and management requests.

Nashville State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2023
Revised October 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	3.4	TBD	150.0	150.0	0.0	0%		0.0	150.0		Scheduled
FM	R	CARES Act	3.7	Mar-23	150.0	150.0	0.0	0%		0.0	150.0		Scheduled
IS	R	QAR Self-Assessment	3.4	Oct-22	150.0	150.0	0.0	0%		0.0	150.0		Scheduled
IS	C	Internal Control Awareness	3.0	Aug-22	150.0	150.0	0.0	0%		30.0	120.0		In Progress
FM	F	State Audit Follow Up	3.3	Sep-22	50.0	0.0	-50.0	-100%	1	0.0	0.0		Removed
IS	C	Consulting Activities	3.0	As Needed	150.0	150.0	0.0	0%		10.0	140.0		In Progress
IS	F	Physical Security / Campus Safety Follow Up	4.4	Feb-23	150.0	150.0	0.0	0%		0.0	150.0		Scheduled
FM	A	Travel	3.5	Jan-23	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
Total Planned Audit Hours:					1050.0	1000.0	-50.0			40.0	960.0		

Estimated Available Audit Hours = 1050.0

Functional Areas:

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

Audit Types:

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

Status:

Scheduled
In Progress
Completed
Removed

FN1 - Removed due to no state audit findings.

Northeast State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2023
Revised October 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	HEERF	5.0	Aug-22	100.0	100.0	0.0	0%		36.0	64.0		In Progress
FM	R	Walters State President Expense Audit	5.0	Aug-22	100.0	100.0	0.0	0%		89.0	11.0		In Progress
IS	P	QAR Self-Assessment	5.0	Aug-22	100.0	100.0	0.0	0%		32.5	67.5		In Progress
FM	R	State Audit Follow-Up Audits	5.0	Oct-22	100.0	100.0	0.0	0%			100.0		Scheduled
SS	R	Complete College Tennessee Act Element	5.0	Jan-23	100.0	100.0	0.0	0%			100.0		Scheduled
FM	S	HEERF I Student Distributions Audit	5.0	Jul-22	20.0	20.0	0.0	0%		7.5	12.5		In Progress
FM	S	HEERF II Projects Audit	5.0	Jul-22	40.0	40.0	0.0	0%		9.0	31.0		In Progress
FM	S	HEERF III Projects Audit	5.0	Jul-22	40.0	40.0	0.0	0%		10.5	29.5		In Progress
IS	S	Attendance Reporting	5.0	Jul-22	75.0	75.0	0.0	0%		26.5	48.5		Scheduled
IS	I	Developing Investigations-Assist TBR	5.0	Jul-22	30.0	30.0	0.0	0%			30.0		Scheduled
IS	I	Unscheduled Investigations	5.0	Jul-22	30.0	30.0	0.0	0%			30.0		Scheduled
FM	R	State Audit Assistance - Year End	5.0	May-23	30.0	30.0	0.0	0%			30.0		Scheduled
IS	S	Special Requests and Projects	5.0	Jul-22	100.0	100.0	0.0	0%		39.5	60.5		In Progress
IS	F	Other Audit Follow-Up	5.0	Jul-22	50.0	50.0	0.0	0%		9.0	41.0		In Progress
IS	M	Risk Assessment	5.0	Oct-22	35.0	35.0	0.0	0%			35.0		Scheduled
IS	C	Management Advisory Services	5.0	Jul-22	100.0	100.0	0.0	0%		33.0	67.0		In Progress
Total Planned Audit Hours:					1050.0	1050.0	0.0			292.5	757.5		

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

**Pellissippi State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2023
Revised October 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-23	150.0	150.0	0.0	0%		0.0	150.0		Scheduled
FM	R	Year End Inventory & Cash Counts	5.0	Jul-22	30.0	30.0	0.0	0%		2.0	28.0		In Progress
IS	R	Funding Formula	5.0	Mar-23	112.5	112.5	0.0	0%		0.0	112.5		Scheduled
IS	R	Quality Assurance Self Assessment	5.0	Oct-22	112.5	112.5	0.0	0%		0.0	112.5		Scheduled
FM	F	Audit Follow-Ups	5.0	Jul-22	30.0	30.0	0.0	0%		6.0	24.0		In Progress
IS	M	Risk Assessment	5.0	Nov-22	22.5	22.5	0.0	0%		0.0	22.5		Scheduled
IA	S	Faculty Credentials	5.0	Oct-22	150.0	150.0	0.0	0%		0.0	150.0		Scheduled
IA	S	Review of Compliance Assist	5.0	Apr-23	52.5	52.5	0.0	0%		0.0	52.5		Scheduled
AD	C	Advancement Management Advisory Services, Consultation, etc.	5.0	Jul-22	22.5	22.5	0.0	0%		17.5	5.0		In Progress
FM	C	Finance Management Advisory Services, Consultation, etc.	5.0	Jul-22	22.5	22.5	0.0	0%		13.0	9.5		In Progress
IS	C	Institutional Support Management Advisory Services, Consultation, etc.	5.0	Jul-22	75.0	75.0	0.0	0%		9.5	65.5		In Progress
IS	I	Unscheduled Investigations and Special Requests	5.0	Jul-22	37.5	37.5	0.0	0%		0.0	37.5		Scheduled
IT	C	IT Audit Management Advisory Service - Phishing Campaign & Building Security Review	5.0	Jul-22	150.0	150.0	0.0	0%		0.0	150.0		Scheduled
IT	C	IT Audit Management Advisory Service - General Security Review	5.0	Jul-22	150.0	150.0	0.0	0%		91.5	58.5		In Progress
IT	C	IT Audit Management Advisory Service - PCI & ACH Review	5.0	Jul-22	150.0	150.0	0.0	0%		53.5	96.5		In Progress
IT	A	Vulnerability Assessment - College Website Server	4.05	Jul-22	150.0	172.5	22.5	15%		165.0	7.5	Sep-22	Completed
Total Planned Audit Hours:					1417.5	1440.0	22.5			358.0	1082.0		

Estimated Available Audit Hours = 1365.0

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

**Roane State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2023
Revised October 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-23	65.0	65.0	0.0	0%			65.0		Scheduled
FM	R	Year End Cash Counts	5.0	May-23	35.0	35.0	0.0	0%			35.0		Scheduled
IS	M	Enterprise Risk Assessment	5.0	Aug-22	75.0	75.0	0.0	0%		16.0	59.0		In Progress
FM	A	Grants	3.6	Aug-22	75.0	75.0	0.0	0%			75.0		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-22	50.0	50.0	0.0	0%		12.5	37.5		In Progress
FM	F	State Audit Follow-up	5.0	Jul-22	75.0	75.0	0.0	0%		15.0	60.0		In Progress
FM	F	IAR Audit Follow-up	5.0	Jul-22	75.0	25.0	-50.0	-67%	1		25.0		In Progress
FM	I	Unscheduled Investigations	5.0	Jul-22	90.0	90.0	0.0	0%		25.0	65.0		In Progress
IS	C	Management Advisory Services	5.0	Jul-22	142.5	142.5	0.0	0%		39.8	102.8		In Progress
AX	S	Foundation - Restricted Funds	4.7	Jul-22	60.0	60.0	0.0	0%		24.3	35.8		In Progress
IA	S	Nursing Program Review	4.9	Jul-22	55.0	55.0	0.0	0%		22.0	33.0		In Progress
PP	A	Police/Safety Equipment Inventory	3.1	Jul-22	22.5	22.5	0.0	0%			22.5		In Progress
FM	A	Equipment Inventory & Tagging	3.7	Jan-23	45.0	45.0	0.0	0%			45.0		Scheduled
IS	R	Campus Safety & Security	5.0	Jul-22	10.0	10.0	0.0	0%			10.0		In Progress
AD	R	CCTA - Graduation	5.0	Jul-22	25.0	25.0	0.0	0%			25.0		In Progress
IS	R	QAR - Self Assessment and External	5.0	Jul-22	75.0	75.0	0.0	0%		15.0	60.0		In Progress
IA	R	Release Time/Workload IAR Follow-up	5.0	Jul-22		50.0	50.0	100%	2	20.5	29.5		In Progress

Total Planned Audit Hours: 1050.0 1050.0 0.0 190.0 860.0
 Estimated Available Audit Hours = 1050.0

Functional Areas:

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

Audit Types:

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

Status:

Scheduled
 In Progress
 Completed
 Removed

FN1- Reduced IAR Follow-up because adding significant IAR Follow-up audit
 FN2- Follow-up IAR for Release Time Workload added

Southwest Tennessee Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2023
Revised October 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		Aug-22	97.5	97.5	0.0	0%		97.5		Scheduled	
FM	S	Review of Driver License		Jul-22	25.0	25.0	0.0	0%		25.0		Scheduled	
IA	P	Review of Medical Programs with Special Admission Process		Mar-23	97.5	137.5	40.0	41%		112.5	25.0	Sep-22	Completed
FM	R	CARES		Feb-23	97.5	97.5	0.0	0%		2.0	95.5		In Progress
FM	A	Capitalized Equipment		Apr-23	97.0	97.0	0.0	0%			97.0		Scheduled
FM	P	QAR		Jun-22	55.0	55.0	0.0	0%		4.0	51.0		In Progress
FM	A	Cash Count		May-23	30.0	30.0	0.0	0%		13.0	17.0		In Progress
AT	A	Athletic General Compliance		Jan-23	52.0	52.0	0.0	0%			52.0		Scheduled
FM	E	Inv 20-3 Investigation Clubs		Nov-22	25.0	72.0	47.0	188%		48.5	23.5		In Progress
IS	A	Risk Management		Dec-22	50.0	50.0	0.0	0%		3.0	47.0		In Progress
IS	F	FU-Campus Safety		Sep-22	47.0	47.0	0.0	0%			47.0		Scheduled
IT	F	FU-State Audit		Oct-22	30.0	30.0	0.0	0%		2.0	28.0		In Progress
FM	S	FU-Review Ghost Employee		Nov-22	50.0	75.0	25.0	50%		33.0	42.0		In Progress
SS	R	FU Veterans Affairs Benefit		Jul-22	25.0	25.0	0.0	0%		11.0	14.0		In Progress
FM	P	ACM-Audit Software		Jul-22	75.0	75.0	0.0	0%		48.0	27.0		In Progress
SS	C	IAR-General Consultant		Jul-22	97.0	75.0	(22.0)	-23%		13.5	61.5		In Progress
FM	I	Unscheduled Investigation		Jul-22	97.0	7.0	(90.0)	-93%			7.0		Scheduled
Total Planned Audit Hours:					1047.5	1047.5	0.0			290.5	757.0		

Estimated Available Audit Hours = 1047.5

Functional Areas:

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

Audit Types:

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

Status:

Scheduled
 In Progress
 Completed
 Removed

Volunteer State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2023
Revised October 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 Funding Formula	8.3	Apr-23	175.0	175.0	0.0	0%		0.0	175.0		Scheduled
FM	R	President's Expense Reporting	6.0	Aug-22	175.0	175.0	0.0	0%		71.0	104.0		In Progress
FM	R	State Audit Year-End Work	5.0	May-23	40.0	40.0	0.0	0%		13.0	27.0		Scheduled
IS	F	Follow-Up Activities	5.0	Jul-22	50.0	50.0	0.0	0%		0.0	50.0		Scheduled
IS	C	General Consultation	5.0	Jul-22	100.0	100.0	0.0	0%		45.0	55.0		In Progress
IS	P	IIA QAIP Self Assessment	5.0	Jul-22	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
IS	M	Management Risk Assessment	5.0	Oct-22	125.0	125.0	0.0	0%		0.0	125.0		Scheduled
IS	I	Unscheduled Investigations	5.0	Jul-22	40.0	40.0	0.0	0%		3.0	37.0		In Progress
IS	R	CARES Act	5.0	Feb-23	175.0	175.0	0.0	0%		0.0	175.0		Scheduled
Total Planned Audit Hours:					980.0	980.0	0.0			132.0	848.0		

Estimated Available Audit Hours = 980.0

Functional Areas:

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

Audit Types:

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

Status:

Scheduled
 In Progress
 Completed
 Removed

Walters State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2023
Revised October 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-22	50.0	50.0	0.0	0%		43.0	7.0		In Progress
FM	F	State Audit Assist/Follow-up	5.0	Sep-22	12.0	12.0	0.0	0%		4.0	8.0	Jul-22	Completed
IS	R	IAR-CARES Act HEERF 2023	5.0	Mar-23	40.0	40.0	0.0	0%			40.0		Scheduled
FM	R	WSCC Risk Assessment T/B/A	5.0	May-23	37.5	37.5	0.0	0%			37.5		Scheduled
FM	R	WSCC Enterprise-wide Risk Assessment	5.0	May-23	7.5	7.5	0.0	0%			7.5		Scheduled
IS	M	WSCC IET and Fin Aid Risk Assessments	5.0	Dec-22	37.5	37.5	0.0	0%		29.5	8.0	Aug-22	Completed
SS	R	IAR-CCTA-T/B/D	5.0	Mar-23	105.0	105.0	0.0	0%			105.0		Scheduled
FM	S	YE Procedures FYE 2022	5.0	Jul-22	22.5	22.5	0.0	0%		11.0	11.5	Jul-22	Completed
FM	S	YE Procedures FYE 2023	5.0	Jun-23	22.5	22.5	0.0	0%			22.5		Scheduled
IT	S	IAR-NACHA-2022	5.0	Oct-22	75.5	75.5	0.0	0%		45.0	30.5		In Progress
IS	S	Unscheduled Investigations	5.0	Jul-22	105.0	105.0	0.0	0%		22.5	82.5		In Progress
IS	R	QAR Self-Assessment	5.0	Sep-22	75.0	75.0	0.0	0%		22.5	52.5		In Progress
FM	C	Business Continuity Planning	5.0	Jul-22	225.0	225.0	0.0	0%		29.0	196.0		In Progress
IT	M	IT Governance	5.0	Jul-22	75.0	75.0	0.0	0%			75.0		In Progress
FM	M	Accounts Receivable	5.0	Jul-22	65.0	65.0	0.0	0%			65.0		In Progress
IA	C	Faculty Workload Reports	5.0	Jul-22	75.0	75.0	0.0	0%		75.0	0.0		In Progress
SS	F	Veterans Affairs Benefits	5.0	Sep-22	20.0	20.0	0.0	0%		15.0	5.0		In Progress
Total Planned Audit Hours:					1050.0	1050.0	0.0			296.5	753.5		

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

Tennessee Board of Regents-System Office
Internal Audit Plan
Fiscal Year Ending June 30, 2023
Revised October 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	VA Audit-TCAT-TCAT TBD		Oct-22	75.0	75.0	0.0	0%			75.0		Scheduled
SS	R	VA Audit-TCAT-TCAT TBD		Nov-22	75.0	75.0	0.0	0%			75.0		Scheduled
FM	R	State Audit Follow Up FY 2020 and 2021		Oct-22	45.0	30.0	-15.0	-33%			30.0		Scheduled
FM	S	Cash Disbursements		Nov-22	150.0	150.0	0.0	0%			150.0		Scheduled
IS	R	Internal Quality Assurance Review		Jan-23	30.0	30.0	0.0	0%			30.0		Scheduled
IS	O	TBR Website Content review		Feb-23	225.0	225.0	0.0	0%			225.0		Scheduled
FM	S	Tn eCampus		Mar-23	150.0	150.0	0.0	0%			150.0		Scheduled
FM	R	Audit of President's Expenses-VSCC		Aug-22	75.0	112.5	37.5	50%		90.0	22.5		In Progress
IS	C	General Consultation		Jul-22	200.0	200.0	0.0	0%		80.0	120.0		In Progress
Total Planned Audit Hours:					1025.0	1047.5	22.5			170.0	877.5		

Estimated Available Audit Hours = 1025.0

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, 2023
Revised October 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-22	125.0	125.0	0.0	0%		19.5	105.5		In Progress
IS	P	Investigation Management		Jul-22	200.0	200.0	0.0	0%		58.5	141.5		In Progress
FM	I	Unscheduled Investigations		Jul-22	400.0	156.0	-244.0	-61%		0.0	156.0		
PP	I	INV TBR 21-05		Feb-21	40.0	40.0	0.0	0%		11.5	28.5		In Progress
FM	I	INV TBR 22-03		Sep-21	75.0	75.0	0.0	0%		10.0	65.0		In Progress
IA	I	INV TBR 23-01		Jul-22	22.5	19.0	-3.5	-16%		19.0	0.0	22-Jul	Completed
IA	I	INV TBR 23-02		Aug-22	0.0	210.0	210.0	100%		119.5	90.5		In Progress
IA	I	INV TBR 23-03		Sep-22	0.0	150.0	150.0	100%		20.5	129.5		In Progress
IS	S	Application Data Review		Jul-21	75.0	75.0	0.0	0%		0.0	75.0		
FM	R	Presidents Expense Audit - VSCC		Sep-21	112.5	0.0	-112.5	-100%	1	0.0	0.0		Removed
Total Planned Audit Hours:					1050.0	1050.0	0.0			258.5	791.5		

Estimated Available Audit Hours = 1050.0

Functional Areas:

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

Audit Types:

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

Status:

Scheduled
 In Progress
 Completed
 Removed

FN1- Reassigned to TBR-Director of Internal Audit.

**TBR- Information Systems
Internal Audit Plan
Fiscal Year Ending June 30, 2023
Revised October 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	CISCC Information Systems	5.0	Dec-22	150.0	150.0	0.0	0%			150.0		Scheduled
IT	R	CoSCC Information Systems	5.0	Jul-22	150.0	150.0	0.0	0%		114.0	36.0		In Progress
IT	R	JSCC Information Systems	5.0	Mar-23	150.0	150.0	0.0	0%			150.0		Scheduled
IT	R	PSCC Information Systems	5.0	Oct-22	150.0	150.0	0.0	0%		222.5	-72.5		In Progress
IT	R	STCC Information Systems	5.0	Apr-23	150.0	150.0	0.0	0%			150.0		Scheduled
IT	R	TCAT Information Systems	5.0	May-23	350.0	350.0	0.0	0%			350.0		Scheduled
IT	R	TBR System Office	5.0	Jun-23	150.0	150.0	0.0	0%			150.0		Scheduled
Total Planned Audit Hours:					1250.0	1250.0	0.0			336.5	913.5		

Estimated Available Audit Hours = 1250.0

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, 2023
Revised October 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 23 Risk Assessment	NA	Oct-21	200.0	200.0	0.0	0%		0.0	200.0		
FM	C	FY 23 TCAT Consultation	NA	Jul-21	250.0	250.0	0.0	0%		71.5	178.5		In Progress
FM	C	FY 23 TCAT Year End Procedures	NA	Jun-22	50.0	50.0	0.0	0%		23.5	26.5		In Progress
FM	C	FY 23 Audit Program	NA	Jul-21	75.0	75.0	0.0	0%		29.0	46.0		In Progress
FM	A	FY 23 TCAT Memphis Controls Review	5.0	Sep-21	75.0	75.0	0.0	0%		10.0	65.0		In Progress
FM	A	FY 23 TCAT McMinnville Controls Review	5.0	Jul-21	37.5	37.5	0.0	0%		10.0	27.5		In Progress
FM	R	FY 23 Oneida VA Audit	4.7	Jul-21	75.0	75.0	0.0	0%		0.0	75.0		
FM	R	FY 23 Jacksboro VA Audit	4.7	Aug-21	75.0	75.0	0.0	0%		0.0	75.0		
FM	R	FY 21 TCAT Nashville President's Expense	4.6	Jan-21	75.0	75.0	0.0	0%		73.0	2.0	22-Sep	Completed
FM	A	FY 21 TCAT Oneida President's Expense	2.6	Jan-21	37.5	37.5	0.0	0%		27.5	10.0		In Progress
FM	R	FY 21 TCAT Jackson/Whiteville President's Expense	3.7	Oct-21	75.0	75.0	0.0	0%		27.5	47.5		In Progress
FM	R	FY 21 TCAT Ripley President's Expense	2.7	Oct-21	37.5	37.5	0.0	0%		37.5	0.0	Jul-22	Completed
FM	R	FY 22 TCAT Chattanooga President's Expense	1.3	Feb-21	75.0	75.0	0.0	0%		0.0	75.0		
FM	R	FY 21 Cosmetology Controls Review	1.3	Jul-21	75.0	75.0	0.0	0%		30.0	45.0		In Progress
Total Planned Audit Hours:					1212.5	1212.5	0.0			339.5	873.0		

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

BOARD TRANSMITTAL

MEETING: Committee on Audit

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

DATE: November 15, 2022

PRESENTER: Mike Batson

ACTION REQUIRED: Roll Call Vote

STAFF'S
RECOMMENDATION: Approve

BACKGROUND INFORMATION:

In accordance with the Audit Committee Charter, salaries for auditors in the Office of System-wide Internal Audit are to be reviewed and approved by the Audit Committee. Fiscal Year 2023 salaries for system office audit staff are presented on the attached document for review and approval.

Tennessee Board of Regents
Internal Auditor Salaries and Credentials as of October 14, 2022
For the Fiscal Year Ended June 30, 2023

Title	Name	FY 2023 Salary	FY 2022 Salary	Increase from Prior Year	Professional Certifications	Years of Professional Experience	Years of TBR Experience
System-wide Chief Audit Executive	M. Batson	\$ 149,480	\$ 137,060	\$ 12,420	CPA	35	28
Director of Internal Audit	J. Struckmeyer	\$ 108,368	\$ 104,200	\$ 4,168	CPA	28	16
Investigative Audit Manager	J. Garoutte	\$ 93,600	\$ 89,995	\$ 3,605	CFE, CFI, CGFM	22	2
Information Systems Auditor	D. Fritts	\$ 92,841	\$ 87,264	\$ 5,577	CISSP	26	10
Internal Auditor IV - TCATs	H. Vose	\$ 82,644	\$ 79,457	\$ 3,187	CIA, CFE	26	14
Administrative Assistant III/Complaints Officer	K. Walker	\$ 57,842	\$ 55,617	\$ 2,225	N/A	22	12

Certifications:

CPA - Certified Public Accountant (AICPA)

CIA - Certified Internal Auditor (IIA)

CFE - Certified Fraud Examiner (ACFE)

CISSP- Certified Information Systems Security Professional

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Review of Salaries and Budgets for Internal Audit

DATE: November 15, 2022

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Reporting

STAFF'S RECOMMENDATION: Accept Report

BACKGROUND INFORMATION:

In accordance with the Audit Committee Charter, salaries for system auditors are presented on the attached documents for review by the Committee. The salaries are in effect for Fiscal Year 2023. The first page is a summary of the internal audit positions and average salaries. The second page is a listing of the salaries, professional experience, and professional certifications by the institution and individual.

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

Tennessee Board of Regents
Internal Auditor Salaries - Summary Data as of October 14, 2022
For the Fiscal Year Ended June 30, 2023

Positions	Number of Positions	FY 23 Average Annual Salary	FY22	Average Increase from Prior Year	Annual Salary Range*
Community College Directors	11	\$ 77,261	\$ 74,113	4.2%	\$70,010-\$91,510
Community College Auditors	2	\$ 79,774	\$ 73,417	8.7%	\$70,830-\$88,718
Total Community College	<u>13</u>				
System-wide Chief Audit Executive (CAE)	1	\$ 149,480	\$ 137,060	9.1%	
System Office Auditors	4	\$ 94,363	\$ 85,572	10.3%	\$82,644-\$108,368
Total System-wide Office	<u>5</u>				
Total Filled Positions**	18	\$ 85,353	\$ 79,404	7.5%	\$70,010-\$108,368
Vacant Positions	<u>0</u>				
All Positions**	<u>18</u>				

Notes:

* Excludes CAE

** Does not include Administrative Assistant III position

Tennessee Board of Regents
Internal Auditor Salaries and Credentials as of October 14, 2022
For the Fiscal Year Ended June 30, 2023

Institution	Title	Name	FY23 Salary	Professional Certifications	Years of Professional Experience	Years of TBR Experience
ChSCC	Director of Internal Audit	K. Clingan	\$ 80,588	CIA, CFSA, CIDA	29	10
CISCC	Director of Internal Audit	D. Callais	\$ 70,010	CPA	37	8
CoSCC	Director of Internal Audit	E. Smith	\$ 82,660	CPA, CIA	27	7
DSCC	Director of Internal Audit	S. Pruett	\$ 77,272	CPA, CIA	39	8
JSCC	Director of Internal Audit	C. Pittman	\$ 70,288	CIA	32	19
MSCC	Internal Auditor	T. Wiseman	\$ 70,830	CPA, CIA, CRMA, MBA	23	19
NaSCC	Director of Internal Audit	H. Ho	\$ 73,726	CPA, CGFM	12	3
NeSCC	Director of Internal Audit	C. Hyder	\$ 74,704	CIA	24	15
PSCC	Interim Director of Internal Audit	J. Patterson	\$ 91,510	None	21	21
RSCC	Director of Internal Audit	C. Cortesio	\$ 77,232	CIA	35	11
STCC	Director of Internal Audit	C. Johnson	\$ 74,220	CPA	50	8
VSCC	Director of Internal Audit	N. Batson	\$ 77,660	CPA	32	30
WSCC	Internal Auditor	M. Ortlieb	\$ 88,718	CPA	50	10
TBR	System-wide Chief Audit Executive	M. Batson	\$ 149,480	CPA	35	28
TBR	Director of Internal Audit	J. Struckmeyer	\$ 108,368	CPA	28	16
TBR	Investigative Audit Manager	J. Garoutte	\$ 93,600	CFE, CFI, CGFM	22	2
TBR	Information Systems Auditor	D. Fritts	\$ 92,841	CISSP	26	10
TBR	Internal Auditor IV - TCATs	H. Vose	\$ 82,644	CIA, CFE	26	14

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

**TBR Internal Audit Offices
Budget Comparison of Operating and Travel Budgets for FY 2023**

Institution	Number of Auditors	Total Travel Budget	Total Operating Budget	Total Fixed Charges	Description of Fixed Charges	Net Operating Budget
ChSCC	1	\$ 5,000.00	\$ 1,000.00	\$ 1,000.00	B	\$ -
CISCC	1	\$ 1,000.00	\$ 2,000.00	\$ 640.00	A,B	\$ 1,360.00
CoSCC	1	\$ 4,500.00	\$ 1,600.00	\$ 340.00	B	\$ 1,260.00
DSCC	1	\$ 2,200.00	\$ 1,200.00	\$ 500.00	B,C	\$ 700.00
JSCC	1	\$ 4,440.00	\$ 1,600.00	\$ 515.00	B	\$ 1,085.00
MSCC	1	\$ 2,400.00	\$ 3,200.00	\$ -		\$ 3,200.00
NaSCC	1	\$ 500.00	\$ 2,000.00	\$ 175.00	B	\$ 1,825.00
NeSCC	1	\$ 6,170.00	\$ 660.00	\$ 520.00	A,B	\$ 140.00
PSCC	1	\$ 5,000.00	\$ 4,900.00	\$ 3,047.00	D	\$ 1,853.00
RSCC	1	\$ 3,400.00	\$ 2,200.00	\$ 340.00	B	\$ 1,860.00
STCC	1	\$ 3,000.00	\$ 750.00	\$ 500.00	B,C	\$ 250.00
VSCC	1	\$ 1,675.00	\$ 1,215.00	\$ 520.00	B,E	\$ 695.00
WSCC	1	\$ 1,183.00	\$ 776.00	\$ 225.00	B	\$ 551.00
TBR-SWIA	3	\$ 15,000.00	\$ 31,500.00	\$ 9,710.00	B,C,D	\$ 21,790.00
TBR-TCAT	1	\$ 6,000.00	\$ 1,310.00	\$ 250.00	B,C	\$ 1,060.00

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

Note 1: Operating budgets generally consist of expenses such as printing, office supplies, software,
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Note 2: Travel budgets generally cover travel required for audits and the cost of professional development. Some campuses have the option of requesting funds from the president's budget for professional development.

Note 3: In addition to general operating expenses, the operating budget for TBR SWIA covers the following costs for the system:
1. Internal Audit Training & Retreat