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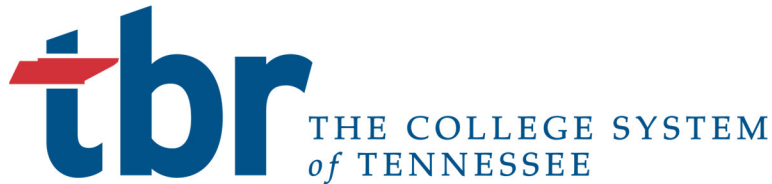
**TENNESSEE BOARD OF REGENTS**  
*Committee on Audit*

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**AGENDA**  
**November 8, 2023**

- 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 2023**
  
- II. REVIEW OF REVISIONS TO FISCAL YEAR 2024 INTERNAL AUDIT PLANS (Mike Batson)**
  
- 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)**

- This meeting will include members of the Tennessee Board of Regents who are participating by electronic means of communication and will be live-streamed and archived on the TBR website at: <https://www.tbr.edu/board/november-2023-committee-chairs-and-audit-committee-meetings>.
- Persons who want to request to address the Board may follow the process authorized by [TBR Policy 1.02.12.00 – Requests to Address the Board](#).



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BOARD TRANSMITTAL

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MEETING: Committee on Audit

SUBJECT: Highlights of Audit Findings and Recommendations

DATE: November 8, 2023

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S  
RECOMMENDATION: Accept Report

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The following items will be discussed with the Audit Committee:

Miscellaneous External Reviews  
Comptroller's Office Audits  
Federal Audits  
Internal Audit Reports including President's Expense Audits  
Recommendation/Finding Logs

STATUS SUMMARY FOR PREVIOUSLY REPORTED FINDINGS

Comptroller's Audit Reports - Following is a summary on the status of previously reported Comptroller's Office findings for informational purposes. Internal Audit generally performs a follow-up review of Comptroller's Office findings within six months of issuance. A follow-up report is prepared and submitted to the Comptroller's Office and the Fiscal Review Committee. An executive summary of each follow-up audit is included in the Audit Committee's quarterly materials.

Internal Audit Reports - Following is a summary of the status of previously reported findings and recommendations as of September 30, 2023. 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
ChSCC	6/28/2023	Faculty Credentials 2022 1 of 2: TCAT and Engineering Management should complete loading of credentialing documentation for identified faculty.	Interim Vice President - Technical College, Dean-Academic Assessment, Accreditation and Compliance	Business and Finance, Policy and Strategy	12/31/2023					Action Completed
ChSCC	6/28/2023	Faculty Credentials 2022 2 of 2: The rubric for Manufacturing (MF) should be included in the Faculty Qualifications Manual to ensure the ability to effectively determine if faculty meet requirements to teach this course.	Interim Vice President - Technical College, Dean-Academic Assessment, Accreditation and Compliance	Business and Finance, Policy and Strategy	12/31/2023					Action Completed
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 Operations	Business and Finance; Policy and Strategy	7/1/2021			2/1/2022		Action Completed
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			6/29/2022		Action Completed
DSCC	1/13/2023	1 of 4 All NJCAA, TCCAA, TBR and DSCC bylaws, policies and procedures should be followed at all times. Annual training of these procedures should be administered to all coaches and Athletic staff members and the training should be documented. This may include online training provided by NJCAA and TCCAA but should also include direct training related to DSCC specific policies. The DSCC Athletic Handbook should be issued and reviewed in this training. The historical issues surrounding athlete housing at DSCC should be discussed as part of this training. The administration of this training should be assigned to the Athletic Director.	DSCC President and DSCC Vice President of Advancement & External Affairs	Policy and Strategy	7/1/2023					Action Completed
DSCC	1/13/2023	2 of 4 The DSCC Athletic Policy 04-07:01:00 should be updated to include a reference to DSCC staff members not providing direct or indirect housing arrangements for student athletes. This is in reference to the TCCAA Financial Administration in Intercollegiate Athletics: 8.03, Section 8, A., which prohibits direct or indirect housing arrangements. Other additions and updates to this policy may be made as deemed necessary to help prevent future housing problems with student athletes and violations of NJCAA and TCCAA policies.	DSCC President and DSCC Vice President of Advancement & External Affairs	Policy and Strategy	7/1/2023					Action Completed
DSCC	1/13/2023	3 of 4 A list of possible rental properties and landlords should be developed by the Athletic Department Administration or the Student Services Department. This list should be the one list that is provided to all coaches for distribution to student athletes. The properties provided on this list should have a reputation for being safe and for being open to renting to DSCC students. There should not be multiple lists that are given out by the various coaches. The housing information provided on the DSCC website is not helpful and should not be used as a substitute for specific housing options.	DSCC President and DSCC Vice President of Advancement & External Affairs	Policy and Strategy	7/1/2023					Action Completed

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

Institution	Report Release Date	Recommendation	Responsible Staff	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	1/13/2023	4 of 4 While Athletic scholarships are based largely upon athletic ability as determined by a particular coach, there should be some oversight or review of individual award amounts by the Athletic Director or designee. Currently, once the total athletic scholarship funds are designated for each sport by Financial Aid or by specific donors, the coach for each sport makes the individual student athlete awards without any review or discussion with Athletic Department management. Documentation of this review process should be maintained by the Athletic Director.	DSCC President and DSCC Vice President of Advancement & External Affairs	Policy and Strategy	7/1/2023					Action Completed
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	6/30/2023					Action Completed
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	6/30/2023					Action Completed
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	6/30/2023					Action Completed
RSCC	5/4/2023	Accounts receivable held in QuickBooks should be processed and monitored in the same manner as the accounts receivable in Banner	Bursar	Business and Finance	6/1/2023			5/31/2023		Action Completed
STCC	3/28/2023	Southwest Tennessee Community College Policy, <i>Student Organization : Official Registration Policy No:3:01:01:00/4</i> should be updated to contain a statement that advisors are prohibited from operating external bank accounts for the clubs.	Student Services	Policy and Strategy	6/30/2023	10/30/2023	1	9/3/2023		Action Completed
STCC	3/28/2023	The Deputy Chief Financial Officer should start providing each club advisor, club officer and the Director of Student Development with a monthly statement showing income and distributions for each club.	Student Services	Policy and Strategy	6/30/2023	10/30/2023	1	9/3/2023		Action Completed
STCC	3/28/2023	The Deputy Chief Financial Officer may want to consider periodic training for club advisors regarding the financial controls in place and how to properly make requests for expenditure of funds.	Student Services	Policy and Strategy	6/30/2023	10/30/2023	1	9/3/2023		Action Completed
STCC	3/28/2023	All check requests, including travel advances, made payable to the club advisor must be reviewed to ensure proper supporting documentation is attached to the check request. For travel advances, documentation should be submitted within 30 days of completed travel.	Student Services	Policy and Strategy	6/30/2023	10/30/2023	1	9/3/2023		Action Completed
ChSCC	10/3/2022	Campus Safety Equipment Inventory 1 of 6: The definition of sensitive equipment should be expanded to include Police Department equipment in the Sensitive Equipment Policy.	Executive Vice President - Business and Finance	Business and Finance	2/1/2023	5/31/2024	3	10/26/2022	10/26/2022 - Submitted policy language to Policy Review Committee for Spring session. 4/27/2023 - Policy to be on agenda for Summer Policy Review Committee/Board meetings. 6/12/2023 - Summer Policy Review Board meeting cancelled. The Fall Meeting will be held in November. 10/2/2023 - The newly appointed Interim VP Business and Finance is making additional changes to the policy and will complete the revisions during the Spring 2024 policy review cycle.	In Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	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
ChSCC	10/3/2022	Campus Safety Equipment Inventory 6 of 6: 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.	Executive Vice President - Business and Finance	Business and Finance	12/31/2023		1	11/18/2022	10/3/2022 - Completion date depends on date of hire for new coordinator. 11/18/2022 - Coordinator hired November 2022. 4/27/2023 - Auditor to review progress at end of May 2023 6/7/2023 - The procedures manual is twenty-five percent complete. 9/19/2023 - Project over sixty percent complete.	In Progress
ChSCC	12/15/2022	NACHA 2022 1 of 1: A review of the TouchNet SOC II report should be performed annually to ensure third party vendor risks are identified in a timely manner.	Executive Vice President - Business and Finance, Interim Vice-President - Technology	Business and Finance	8/31/2023	12/31/2023	1	9/6/2023	9/19/2023 - SOC II current report requested. Review to be completed once received.	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			1/17/2023	01/17/2023 -IA notified the SCO in January 2023 of the upcoming follow-up. A copy of the audit was provided. The SCO provided some documentation needed for the follow-up. The SCO requested additional time due to Spring registration and other tasks. Planned timeframe to continue the follow-up is late February.	In Progress
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			1/17/2023	01/17/2023 -IA notified the SCO in January 2023 of the upcoming follow-up. A copy of the audit was provided. The SCO provided some documentation needed for the follow-up. The SCO requested additional time due to Spring registration and other tasks. Planned timeframe to continue the follow-up is late February.	In Progress
RSCC	5/4/2023	RSCC should continue to work with IT to develop monitoring reports from data in Banner which will show the progression of an account from the payment due status to the first invoice being sent	Bursar	Business and Finance	8/15/2023	12/1/2023	2	5/31/2023	5/31/23 - Requested anticipated completion date. 6/7/23 - Met w/VP of Business & Finance explaining urgency of AR matter. 7/26/23 - Email from Bursar indicates that they are still in the testing stage. The goal for them is to move toward billing through Banner instead of sending manual letters/notices. 9/27/23 - Met w/VP. New Bursar has been hired. She said work is continuing on this recommendation. She requested a revised completion date of 12/1/23.	In Progress
RSCC	5/4/2023	Personnel should work with IT to develop automated ways to show an accounts receivable listing with true payment due dates	Bursar	Business and Finance	9/15/2023	11/1/2023	1	5/31/2023	5/31/23 - Requested anticipated completion date. 6/7/23 - Met w/VP of Business & Finance explaining urgency of AR matter. 7/26/23 - Email from Bursar indicates that they are still in the testing stage. The goal for them is to move toward billing through Banner instead of sending manual letters/notices. 9/27/23 - Met w/VP. She is concerned that RSCC will not be able to ever produce this report.	In Progress
STCC	4/20/2022	Each student employed in a Federal Work study position should have an individual job description.	Student Services	Policy and Strategy	5/31/2022	11/30/2023	2	8/1/2023	8/01/2023- The Federal Work-Study program currently has students in the program. It will be reviewed.	In Progress
STCC	6/17/2021	Audit resources allocated to safeguarding of assets will be increased.	Internal Audit	Business and Finance	3/30/2023	11/30/2023	6	8/1/2023	8/01/2023 Report is being reviewed.	In Progress
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	11/30/2023	2	8/1/2023	8/01/2023- The Federal Work-Study program currently has students in the program. It will be reviewed.	In Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	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
STCC	9/29/2022	Management should create a system to collect required data to be used to ensure students with the highest grade point averages are the students admitted into the Special Admission Process Programs.	Academic Affairs	Policy and Strategy	5/30/2023	10/30/2023	3	9/3/2023	9/3/23-This system will be reviewed next month.	In Progress
VSCC	9/25/2023	The expenditure report for September 2020 could not be located and is not included on the Volunteer State CARES Act webpage. Management should prepare a report for this quarter.	Business and Finance	Business and Finance	6/30/2024					Not Yet Due
VSCC	9/25/2023	The June 2022 report should contain explanatory notes to clarify expenses within the reporting categories.	Business and Finance	Business and Finance	6/30/2024					Not Yet Due
VSCC	9/25/2023	The HEERF quarterly reports should utilize the proper naming convention established by the U.S. Department of Education.	Business and Finance	Business and Finance	6/30/2024					Not Yet Due
VSCC	9/25/2023	The HEERF reports should include quarterly expenses rather than cumulative amounts. Management should restate any reports of cumulative expenses to reports of quarterly expenses.	Business and Finance	Business and Finance	6/30/2024					Not Yet Due
VSCC	9/25/2023	The amount of EFA payments to students per the HEERF report reconciles, but does not agree, to the amounts posted on the college website. Likewise, there is a difference in the number of students both qualifying and receiving HEERF payments that is posted on the website and the college records. Management should review these items and provide any necessary adjustments.	Business and Finance	Business and Finance	6/30/2024					Not Yet Due
VSCC	9/25/2023	Beginning June 2022, the HEERF reports should contain a link to the annual report information on the U.S. Department of Education portal.	Business and Finance	Business and Finance	6/30/2024					Not Yet Due

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

Institution	Report Release Date	Recommendation	Responsible Staff	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
TCAT Chattanooga	6/28/2023	TCAT HVAC Surplus and Scrap 1 of 4: All TCAT student projects should comply with the TCAT Live Work Policy – 14:04:00 by completing the TCAT Work Order form and obtaining appropriate approvals.	Interim Vice President - Technical College	Business and Finance	9/30/2023			9/19/2023		Action Completed
TCAT Chattanooga	6/28/2023	TCAT HVAC Surplus and Scrap 2 of 4: TCAT Management should review the TCAT Live Work Policy to ensure it corresponds to current procedures and update the policy as needed.	Interim Vice President - Technical College	Business and Finance	9/30/2023	5/31/2024	1	9/19/2023	9/19/2023 - Policy review meetings have been scheduled with program instructors.	In Progress
TCAT Hohenwald	6/23/2023	TCAT Hohenwald Veteran's Affairs-06232023 Improve Data Security	School Certifying Official	Student Services	8/31/2023					In Progress
TCAT Hohenwald	6/23/2023	TCAT Hohenwald Veteran's Affairs-06232023 Improve Management Oversight	School Certifying Official	Student Services	8/31/2023					In Progress
TCAT McKenzie	8/7/2023	The TCAT 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/Enrollment Manager. During periods when a second reviewer is unavailable, the SCO should consider utilizing self-review techniques, such as a checklist, to assist in ensuring data submitted to the VA is accurate.	School Certifying Official	Student Services	2/7/2024					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
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	10/31/2023	4	4/20/2021	08/01/2023- The workstudy program has resumed and is pending review.	In Progress
STCC	8/18/2022	STCC FY 2021 & 2020 - Finding 3 of 3 The college incurred over \$10,000 in unnecessary payroll costs for an employee who stopped reporting to work.	Associate Vice President of Human Resources	Business and Finance	7/30/2023	12/30/2023	1	1/31/2023	01/31/2023- Repeat follow-up scheduled. 07/01/2023- Under review.	In Progress
CISCC	8/3/2023	CISCC FY 2022 & 2021- Finding 1 of 1 College staff did not prepare timely bank reconciliations.	VP of Finance and Operations	Business and Finance	2/3/2024					Not Yet Due



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

Institution	Report Release Date	Recommendation	Responsible Staff	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
CoSCC	6/30/2023	CoSCC GLBA Safeguards Columbia 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.	Vice President for Financial & Administrative Services	Business and Finance	7/31/2023					Action Completed
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> . Details will be provided to the Board during Audit Committee Executive Session.	Chief Information Officer	Business and Finance	6/30/2022	8/31/2023	2	8/9/2022	7/3/2023	Action Completed
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.	Chief Information Officer	Business and Finance	12/31/2022	6/30/2023	1	4/27/2023	7/3/2023	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.  Thirteen of seventeen areas have been corrected.	Chief Information Officer	Business and Finance	12/31/2022	12/31/2023	1	8/10/2022	8/15/2023	In Progress
CoSCC	12/15/2022	CoSCC Information Security Review: Columbia State Community College did not provide adequate internal controls in eight 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 eight areas have been corrected.	Associate VP for IT	Business and Finance	5/31/2023			3/30/2023	6/15/2023	In Progress
JSCC	6/1/2023	JSCC ITGCR: Jackson State Community College did not provide adequate internal controls in two 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.  One of two areas has been corrected.	Chief Information Officer	Business and Finance	9/30/2023			8/15/2023		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
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.  Five of six areas have been corrected.	Chief Information Officer	Business and Finance	12/31/2022			8/10/2022	6/15/2023	In Progress
CISCC	6/1/2023	CISCC Information Security Review: Cleveland 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.  One of six areas has been corrected.	Chief Information Officer	Business and Finance	1/31/2024					Not Yet Due

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BOARD TRANSMITTAL

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MEETING: Committee on Audit

SUBJECT: Audit Reports and Reviews

DATE: November 8, 2023

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S  
RECOMMENDATION: Accept Report

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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, 2023 to September 30, 2023.

- Chattanooga State Community College
  - Tennessee Department of Human Services (DHS)  
USDA Adult and Child Food Program Audit
- Chattanooga State Community College
  - Tennessee Department of Environment and Conservation  
Division of Solid Waste Management
- Roane State Community College
  - Tennessee Department of Labor and Workforce Development  
Monitoring Site Visit
- Southwest Tennessee Community College
  - Tennessee Student Assistance Corporation (TSAC)  
Financial Aid Review
- TCAT Chattanooga
  - Tennessee Department of Safety and Homeland Security  
CDL Co-Score Audit

### 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. The Audit Committee will review executive summaries for the state audit reports issued before September 30, 2023.

### FINANCIAL AND COMPLIANCE AUDITS – NO FINDINGS

Chattanooga State Community College

– FYE June 30, 2022

Chattanooga State Community College

– FYE June 30, 2021

Columbia State Community College

– FYE June 30, 2022 and June 30, 2021

Dyersburg State Community College

– FYE June 30, 2022 and June 30, 2021

Motlow State Community College

– FYE June 30, 2022 and June 30, 2021

Southwest Tennessee Community College

– FYE June 30, 2022

Volunteer State Community College

– FYE June 30, 2022 and June 30, 2021

### FINANCIAL AND COMPLIANCE AUDITS –FINDINGS

Cleveland State Community College

– FYE June 30, 2022 and June 30, 2021

### Federal Audits

The Audit Committee will review executive summaries for the federal audit reports issued before September 30, 2023.

Roane State Community College

– Department of Veterans Affairs

Compliance Survey

Volunteer State Community College

– Department of Labor

OSHA Review

### Internal Audit

The Audit Committee will receive executive summaries for the internal audit reports issued from July 1, 2023, to September 30, 2023, as well as reports issued after September 30, 2023, 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.

<u>Internal Audit Reports for Informational Purposes- Financial Management</u>		
NeSCC	HEERF II Student Distribution	Page 32
WSCC	NACHA Audit	Page 33
VSCC	HEERF Public Reporting Review	Page 35
<u>Internal Audit Reports for Informational Purposes- Student Services</u>		
TCAT	Veterans Affairs Review	Page 38
McKenzie		
<u>Internal Audit Reports for Informational Purposes- Investigations</u>		
CISCC	INV 2023-09: Review of Allegations Regarding a Criminal Justice Exam	Page 40
TCAT	INV 23-02: Review of Allegations Regarding Live Work	Page 42
Murfreesboro		

\*President's/Chancellor's Expense Audits are located in Section I.d. of the materials and were reviewed in section I.a.

**Tennessee Board of Regents  
Audit Committee  
November 8, 2023**

*Miscellaneous External  
Reviews*

**Chattanooga State Community College**  
**Tennessee Department of Human Services (DHS)**  
**Child and Adult Care Food Program (CACFP) Review – Page 1 of 2**  
**July 21, 2023**  
**Executive Summary**

<b>Introduction</b>	The purpose of this review was to determine if the Sponsor complied with Title 7 of the Code of Federal Regulations (CFR) Section 226, applicable parts, provider agreement, and applicable Federal and State regulations.
<b>Background</b>	CACFP Sponsors utilize meal count records to record the number of breakfast, lunch, supper, and supplement meals served. Meals served by participating Sponsors must meet the minimum guidelines set by the United States Department of Agriculture (USDA) and DHS to be eligible for reimbursement. The CACFP Sponsor reports the number of meals served through the DHS Tennessee Information Payment System (TIPS) for reimbursement.
<b>Scope</b>	DHS inspected meal count records for the test period and reconciled the meals claimed for reimbursement to the meals reported as served for each meal service. DHS also reviewed documentation of the Sponsor’s financial transactions including but not limited to purchases of food. DHS also assessed compliance with civil rights requirements. In addition, DHS completed an on-site meal observation of the lunch meal service on February 3, 2023.
<b>Findings and Recommendations</b>	<p><b>1. The Sponsor reported the number of participants in the free, reduced-price, and paid categories incorrectly</b></p> <p>Based on our review of the Claim for Reimbursement for the test month, we noted the Sponsor reported 15 participants in the free category, one (1) participant in the reduced-price category, and 14 participants in the paid category. However, based on our review of the records available, we verified 11 participants in the free category, two (2) participants in the reduced-price category, and 17 participants in the paid category.</p> <p>As a result, the Sponsor overreported the number of participants in the free category by four and underreported the participants in the reduced-priced category by one (1) and the paid category by three (3).</p> <p><i>This is a repeat finding from a previous report dated February 4, 2020.</i></p> <p><u>Recommendation</u></p> <p>The Sponsor should maintain all information used to determine eligibility and ensure that each participant is classified and reported accurately based on categorical or income eligibility.</p>

**Chattanooga State Community College**  
**Tennessee Department of Human Services (DHS)**  
**Child and Adult Care Food Program (CACFP) Review – Page 2 of 2**  
**July 21, 2023**  
**Executive Summary**

<p><b>Findings and Recommendations</b></p>	<p><b>2. The Sponsor provided menus that did not name specific components</b></p> <p>During our review of menus provided by the Sponsor, it was noted that menus did not identify the components included in the fruit mix served during breakfast and if the juice served during lunch was 100% full strength juice.</p> <p>In lieu of meal disallowances, technical assistance was provided regarding documenting menus to identify the fruits served in the mixture and the concentration of the fruit juice.</p> <p><u>Recommendation</u></p> <p>The Sponsor should document the menus with the specific food components served.</p> <p><b>3. The Sponsor did not maintain child nutrition (CN) labels or product formulation statements (PFS) for frozen and commercially prepared foods and recipes for combined components</b></p> <p>The Sponsor provided lunch menus that contained frozen or commercially prepared or combined food components. The Sponsor did not provide CN labels, product formulation statements, or recipes for us to determine the meat/meat alternate contribution of these components to the lunch meals.</p> <p>In lieu of meal disallowances, the Sponsor was provided technical assistance on CN labeling requirements, PFS, and standardized recipes.</p> <p><u>Recommendation</u></p> <p>The Sponsor should ensure that such information is maintained. This information is used to confirm all meal components are creditable and all meals served are reimbursable.</p>
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**Chattanooga State Community College  
Tennessee Department of Environment and Conservation  
Division of Solid Waste Management  
Hazardous Waste Compliance Evaluation Inspection (CEI)  
March 28, 2023  
Executive Summary**

<p><b>Introduction</b></p>	<p>On March 21 &amp; 22, 2023, the Division of Solid Waste Management (DSWM) conducted a Hazardous Waste Compliance Evaluation Inspection (CEI) at the referenced facility. The inspection was conducted to evaluate the facility's compliance with the Tennessee Hazardous Waste Management Act, <i>T.C.A. §68-212-101 et seq.</i>, with the <i>Used Oil Collection Act of 1993 T.C.A. 68-211</i>, Part 10, and with <i>Tennessee's Hazardous Waste Regulations (Division Rule Chapter 0400-12-01)</i> promulgated pursuant to those Acts.</p> <p>The violations were corrected; therefore, a follow-up inspection will not be required.</p>
<p><b>Observations/ Findings</b></p>	<p>Chattanooga State has seven buildings where hazardous waste, universal waste and used oil are generated and/or stored (TCA T 2, TCAT 3, TCA T 4, Omni, HUM 300, Gerald McCormick Center and OPS buildings). Within each of these buildings there were a number of laboratories/studies, technical training shops, maintenance shops and storage rooms.</p> <p><u>TCAT 2</u></p> <p><b>At the time of the inspection, a 55-gallon drum was not labeled Used Oil. Facility personnel labeled the drum Used Oil during the inspection. No hazardous waste was observed in these areas.</b></p> <p><u>OMNI</u></p> <p><b>At the time of the inspection, the DSWM observed three 4-foot Universal Waste Lamp containers that were closed but not labeled. Facility personnel labeled the containers Waste Lamps during the inspection.</b></p> <p><u>OPS</u></p> <p><b>One 5-gallon oil drain container not labeled Used Oil. Facility personnel labeled the oil drain container "Used Oil" during the inspection.</b></p>

**Roane State Community College**  
**Tennessee Department of Labor and Workforce Development**  
**Division of Occupational Safety and Health**  
**Monitoring Site Visit**  
**September 13, 2023**  
**Executive Summary**

<b>Introduction</b>	On 8/31/2023, a compliance officer conducted a monitoring visit of Roane State Community College to evaluate and discuss the status of the institution's occupational safety and health program.
<b>Findings</b>	No violations were observed in the areas inspected.

**Southwest Tennessee Community College  
Tennessee Student Assistance Corporation (TSAC)  
Financial Assistance Program Review – Page 1 of 5  
May 12, 2023  
Executive Summary**

<p><b>Introduction</b></p>	<p>The Tennessee Student Assistance Corporation (TSAC) has the statutory responsibility to review and evaluate the administration of each financial assistance program at participating postsecondary institutions to ensure the programs are administered according to applicable laws, rules, and regulations. Pursuant to this responsibility, from April 3 -April 5, 2023, TSAC conducted a program compliance review of the institution's use of TSAC's financial aid programs for the 2021-2022 academic year. Senior Compliance Officers reviewed a random sample of student records of the institution's financial aid recipients.</p>
<p><b>Observations, Warnings, and Findings</b></p>	<p><b>ACT Scores</b></p> <p>A. Observation:</p> <p>The institution did not require ACT score reports from students who were only eligible for the HOPE Scholarship due to their ACT score and not because of their high school GPA.</p> <p>B. Regulation:</p> <p><i>T.C.A. § 49-4-907.</i> Eligibility requirements. Tenn. Comp. R. &amp; Regs., Rule 1640-01-19-.04, General Eligibility</p> <p>C. Required Action:</p> <p>TSAC recommends the institution request ACT score reports in situations where a student does not have an official, qualifying high school GPA.</p> <p><b>High School Transcripts</b></p> <p>A. Warning:</p> <p>During the review, two students either did not have a high school transcript in the system, or only an unofficial transcript was received.</p> <p>B. Regulation:</p> <p><i>T.C.A. § 49-4-907.</i> Eligibility requirements. Tenn. Comp. R. &amp; Regs., Rule 1640-01-19-.04, General Eligibility</p> <p>C. Required Action:</p> <p>The institution must ensure all official transcripts (with the exception of Dual Enrollment Grant recipients) are received to ensure verification of student eligibility for state aid will take place in accordance with state regulation.</p>

**Southwest Tennessee Community College  
Tennessee Student Assistance Corporation (TSAC)  
Financial Assistance Program Review – Page 2 of 5  
May 12, 2023  
Executive Summary**

<b>Observations, Warnings, and Findings Continued</b>	<p><b>Tennessee Education Lottery Scholarship (TELS), TN Promise Scholarship (TNP), and TN Reconnect Grant (TNR); Appeals Process</b></p> <p>A. Warning:</p> <p>The institution's appeal process lacks consistency and structure. Examples include incomplete appeal forms (either the student or appropriate office personnel did not complete the form), failure to provide reasonable documentation, approval/denial letters not included, and the appeal form not listing the current appealable reasons. The institution also did not utilize the TSAC Appeal log.</p> <p>B. Regulation:</p> <p>Tenn. Comp. R. &amp; Regs., Rule 1640-01-19-.28, Appeal and Exception Process</p> <p>C. Required Action:</p> <p>The institution must assure TSAC that it will update, review, and monitor its appeal process to ensure appeals are being managed in accordance with state regulation. A copy of the updated internal procedure must be provided to TSAC. Additionally, the institution must maintain an Appeals Log.</p> <p><b>Hope Scholarship; Incorrect summer certification</b></p> <p>A. Warning:</p> <p>Seventeen continuing HOPE Scholarship recipients, who were not enrolled for Summer, were certified as Not Enrolled in FAST for the Summer Term. This certification status is reserved for students who did not attend an institution within the first sixteen months following high school graduation. Continuing students who do not attend summer semesters should not be certified during that term to prevent issues in FAST impacting future student eligibility.</p> <p>B. Regulation:</p> <p>Tennessee Education Lottery Scholarship Program Policies and Procedures Manual pg. 21-22, Certification Process</p> <p>C. Required Action:</p> <p>The institution must administer the HOPE Scholarship program by adhering to the policies and procedures set forth in the Tennessee Education Lottery Scholarship Program Policies and Procedures Manual to ensure all certifications are processed correctly in FAST.</p>
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**Southwest Tennessee Community College  
Tennessee Student Assistance Corporation (TSAC)  
Financial Assistance Program Review – Page 3 of 5  
May 12, 2023  
Executive Summary**

<p><b>Observations, Warnings, and Findings Continued</b></p>	<p><b>Verification Discrepancies</b></p> <p>A. Warning:</p> <p><u>Incorrect household size</u></p> <p>Two students were selected for the federal verification process and provided a household size and number in college on the verification form which does not match the information indicated on the FAFSA. The students were verified without the discrepancies in household information being researched or resolved. Failure to verify household size may result in students receiving more or less federal and/or state financial aid than they are eligible to receive.</p> <p><u>Income verification</u></p> <p>One student's spouse wrote a statement that she moved to the United States in Fall 2021. The statement says she did not file taxes because she was not in the United States, but it does not indicate whether she received any income in 2019. It is unclear if she filed any foreign taxes, or if she received any foreign income. The institution verified the spouse with no income.</p> <p>B. Regulation:</p> <p>Tenn. 2021-2022 FSA Handbook Application and Verification Guide, Chapter 4 {AVG-60-61 and AVG-72}</p> <p>Tenn. Comp. R. &amp; Regs., Rule 1640-01-01-.03- Financial Need</p> <p>C. Required Action:</p> <p>The institution must review verification policies and procedures to ensure federal regulations (as they relate to state financial aid programs) regarding verification are being followed. The institution must provide TSAC with a copy of the institution's plan of action that ensures verification will be properly completed.</p> <p><b>Incorrect Tennessee Reconnect Grant</b></p> <p>A. Finding:</p> <p>One student was billed \$1, 181.00 and correctly received gift aid and the TN Reconnect (TNR) Grant totaling \$1,181.00. However, the student was later awarded \$325.00 in the TSAA Grant. TNR should have been reduced by \$325.00 when the TSAA Grant was added to the student's account.</p> <p>B. Regulation:</p> <p>Tenn. Comp. R. &amp; Regs., Rule 1640-01-27-.02 Scholarship Award Amounts</p>
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**Southwest Tennessee Community College  
Tennessee Student Assistance Corporation (TSAC)  
Financial Assistance Program Review – Page 4 of 5  
May 12, 2023  
Executive Summary**

<p><b>Observations, Warnings, and Findings Continued</b></p>	<p>C. Required Action:</p> <p>The institution must refund \$325.00 in TN Reconnect funds to TSAC. The institution must ensure the TNR award is reduced when additional gift aid is received. In addition, the institution must review all students who received a TSAA award for the 2021-2022 and 2022-2023 award year to identify any other TNR or TN Promise recipients whose awards should be reduced, and all identified funds must be returned. TSAC recommends creating electronic reporting to assist the financial aid staff in identifying students who have received too much TNR when additional gift aid is awarded. The institution must provide TSAC with a copy of the internal policy to correct and prevent future occurrences.</p> <p><b>Failure to adhere to Tennessee Board of Regents (TBR) Residency Policy</b></p> <p>A. Finding:</p> <p>The institution failed to comply with the TBR Residency policy to determine Tennessee residency as required by state financial aid regulations for two students.</p> <p>B. Regulation:</p> <p><i>T.C.A. § 49-8-104</i> Rules and regulations for defining residency  Rule 1640-01-01-.02 Student Eligibility-Award Use  Rule 1640-01-19-.04 General Eligibility  Rule 1640-01-28-.05 Eligibility-Tennessee Reconnect Grant Program</p> <p>C. Required Action:</p> <p>The institution must refund \$9,297.00 in TN Reconnect funds to TSAC. In addition, the institution must implement the TBR Residency Policy for students awarded state financial aid no later than the 2023-2024 academic year. The institution must provide TSAC with a copy of the internal policy changes that ensure Tennessee residency is met by state grant and scholarship recipients.</p> <p><b>TSAA-Eligible Student Not Awarded</b></p> <p>A. Finding:</p> <p>One student was eligible for TSAA but was not awarded.</p> <p>B. Regulation:</p> <p>Rules 1640-01-01-.02 Student Eligibility-Award Use</p>
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**Southwest Tennessee Community College  
Tennessee Student Assistance Corporation (TSAC)  
Financial Assistance Program Review – Page 5 of 5  
May 12, 2023  
Executive Summary**

<b>Observations, Warnings, and Findings Continued</b>	<p style="text-align: center;">C. Required Action:</p> <p>The institution must assure TSAC that it will update, review, and monitor its awarding process and procedures to ensure that students who are eligible for a TSAA receive their proper award. A copy of the updated internal procedure must be provided to TSAC.</p>
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**Tennessee College of Applied Technology - Chattanooga**  
**Tennessee Department of Safety & Homeland Security**  
**Commercial Driver License (CDL) Co-Score Audit**  
**July 10, 2023**  
**Executive Summary**

<b>Introduction</b>	On April 24, 2023, the Tennessee Department of Safety & Homeland Security (TDOSHS) conducted a co-score audit on Third Party Examiner Dexter Truss with the CDL Program at Tennessee College of Applied Technology (TCAT), located at 4913 Adams Road in Hixon. The audit was conducted by the CDL Auditor and the Auditor 2.
<b>Objective</b>	The purpose of the co-score audit is to ensure the reliability of the test conducted by the Examiner. This is done by the auditors determining that all three required Skills Tests are completed according to the standards and procedures stated in the American Association of Motor Vehicle Administrators (AAMVA) <i>2005 CDL Examiner's Manual</i> revised August 2017. The auditors will also determine whether the CDL Examiner is adhering to the Federal Motor Carrier Safety Administration (FMCSA) Regulations, and the TDOSHS <i>CDL Third Party Policy and Procedures</i> updated November 22, 2021, and the <i>Driver's License Issuance Division Policy and Procedure Manual</i> .
<b>Findings</b>	<p><b>Basic Control Skills Pad not in Compliance (This is a repeat finding from the 2019 Covert &amp; Score Audit, CDL Annual Audit 2020, 2017 and 2014)</b>  Recommendation: TCAT 2 must ensure the Skills Pad is always in compliance with the (AAMVA) <i>2005 CDL Examiner's Manual</i> revised August 2017, Appendix B – Skill, Exercises, Instructions &amp; Score Sheets and that all measurement markers are easily located to ensure that cones are placed in the correct positions and properly aligned.</p> <p><b>Road Test Route not in Compliance</b>  Recommendation: TCAT 2 must revise the Approved Primary Road Test Route, to ensure that all AAMVA requirements are met as stated in the <i>2005 CDL Examiner's Manual</i> revised August 2017, Section 6: Road Test, 6.2: Road Test Required Maneuvers, <i>Four Left and Four Right Turns</i>, 6.4: Scoring the Road Test, <i>Turns</i>. Once completed, TCAT must submit the route to the TDOSHS CDL Administrative Office for approval.</p>



## **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 Control<sup>1</sup>**

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

#### **Significant Deficiency<sup>1</sup>**

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

#### **Material Weakness<sup>1</sup>**

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

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

#### **Instance of Non-Compliance Required to be Reported<sup>2</sup>**

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

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

<sup>2</sup> The December 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 8, 2023**

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

<b>Institution</b>	<b>For the Year Ended</b>	<b>Auditor's Opinion on Financial Statements</b>	<b>Report on Internal Control</b>	<b>Report on Compliance</b>	<b>Findings</b>
Cleveland State Community College	June 30, 2022 and June 30, 2021	Unmodified Opinion	One finding identified as a significant deficiency	No instances of noncompliance required to be reported	1

**Finding 1 – College staff did not prepare timely bank reconciliations**

At Cleveland State Community College, the accounting staff did not always prepare its bank account reconciliations in a timely manner. Best practices require bank reconciliations to be prepared within 30 days after the end of the month and a documented review to be performed shortly thereafter. Performing bank reconciliations timely is necessary in order to detect fraudulent transactions and promptly notify the bank of errors.

**Recommendation** – Management should ensure that its accounting staff follows the college’s written bank reconciliation policy. Bank reconciliations should be prepared on a timely basis, and they should be well-documented and accurate. The reviewer should ensure timely preparation and should conduct timely reviews.

**Management’s Comment** – We concur with the finding and recommendation. We agree with the auditors’ comments, and the following actions will be taken to reduce the risks.

- (1) The Finance Office will prepare bank reconciliations monthly with no unreconciled differences between the college’s general ledger and bank account balances. The Finance Office has set a written expectation that bank reconciliations will be completed within the required 30 days.
- (2) Finance Office staff will utilize additional methods to ensure efficiency and accuracy.
- (3) Additional staff will be dedicated to helping ensure the timely completion of the reconciliation process.
- (4) Management will review all bank reconciliations and batch reports prior to being filed to ensure that they are signed and dated.

*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 8, 2023**

***Federal Audit Reports***

**Roane State Community College  
U.S. Department of Veteran Affairs  
Compliance Survey  
July 13, 2023  
Executive Summary**

<b>Introduction</b>	<p>The purpose of a Compliance Survey is to ensure that approved programs are compliant with all applicable provisions of Title 38, United States Code (USC) § 3693 administered by VA.</p> <p>A routine Compliance Survey was conducted onsite at Roane State Community College (referred to throughout as the ETI) by an Education Compliance Survey Specialist-Contractor (ECSS-C). The official notification of the survey was delivered via email on May 30, 2023. An entrance briefing was held on June 13, 2023 and an exit briefing was held on June 13, 2023 with an ETI official.</p>
<b>Discrepancies and Recommendations</b>	<p><b>Provision: THE FACILITY ACCURATELY AND PROMPTLY REPORTED ENROLLMENT, TUITION AND FEES, LESSONS SERVICED, FLIGHT TRAINING HOURS OR APP/OJT HOURS (38 CFR 21.4203(e)(f)(g), 21.4204, 21.7156, 21.9735)</b></p> <p><b>Evaluation:</b> Of the twenty student files tested, the Second required certification to VA was submitted late for one student and was not submitted for another student. School Certifying Official error.</p> <p><b>Recommendation:</b> The ETI was educated on guidelines for reporting 2<sup>nd</sup> Certifications to the VA.</p>

**Volunteer State Community College**  
**U.S. Department of Labor**  
**Occupational Safety and Health Administration (OSHA)**  
**August 17, 2023**  
**Executive Summary**

<b>Introduction</b>	<p>All OSHA Training Institute (OTI) Education Centers are required to develop and maintain controls necessary to ensure the accuracy of the number of students trained, check the validity of the attendance records of each student for each day of the course, verify course prerequisite requirements are met, and determine the instructor is qualified to teach the course. As part of its ongoing program evaluation process, OSHA conducts periodic reviews of course documentation to include prerequisite qualifications, daily course sign-in sheets, and instructor qualification documentation for all OTI Education Centers.</p> <p>OSHA recently reviewed documentation for 15 courses presented by VSCC during FY 2023 Q3. The focus of this audit was student data. OSHA determined that student surveys averaged approximately 4.82 out of five for these 15 courses and that all required documentation was completed in accordance with program policy and procedures.</p>
<b>Conclusion</b>	<p>VSCC is to be commended for its performance during this audit in maintaining the controls necessary to ensure student attendance is documented and student course evaluations are conducted. Of particular note, OSHA observed that the capture rate for student evaluations was very high, at approximately 95.1%.</p>

**Tennessee Board of Regents  
Audit Committee  
November 8, 2023**

***Internal Audit Reports  
Financial Management***

**Northeast State Community College**  
**HEERF II Student Distributions**  
**July 24, 2023**  
**Executive Summary**

<b>Key Staff Personnel</b>	Bursar; VP of Finance and IT	<b>Internal Auditor</b>	Christopher Hyder, Director NeSCC Internal Audit
<b>Introduction</b>	<p>The Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act signed into law in December of 2020, provided Department of Education (DOE) funds to award to institutions of higher education to provide students with financial aid grants, which may be used for any component of the student's cost of attendance or for emergency costs that arise due to coronavirus, such as tuition, food, housing, health care (including mental health care) or childcare. The funding was provided to colleges and universities by the Higher Education Emergency Relief Fund II, or HEERF II.</p> <p>Northeast State Community College (NeSCC) distributed \$2,148,906 of HEERF II funds to the student population. Unlike HEERF I, HEERF II allowed students to opt to apply their distribution to their outstanding balance with the college. Beginning in March 2021 these funds were distributed to 3,527 students by NeSCC as refund checks, direct deposits, or as elected payments to their outstanding balance.</p>		
<b>Objectives</b>	The objectives of the audit were to verify that student payments complied with the criteria and guidelines set by the Department of Education at the time of payment distributions.		
<b>Scope</b>	This audit reviewed payments made to students by Northeast State Community College under the CRRSA Act of 2020, known as HEERF II.		
<b>Conclusion</b>	The review of the college's processing of HEERF II student relief payments as refunds indicated that the college has responsibly managed the distribution of the funds entrusted by the DOE. All students in the tested sample appeared to meet the eligibility criteria per DOE guidance at the time their HEERF II relief payments were processed.		
<b>Recommendations</b>	None		



**Walters State Community College**  
**Compliance with NACHA Operating Rules – Page 1 of 2**  
**August 30, 2023**  
**Executive Summary**

<b>Key Staff Personnel</b>	IET Director of Infrastructure and Chief Information Security Officer; Business Office Director of Financial Services; Cashier Office Director of Student Accounts and Revenue	<b>Internal Auditor</b>	Mark A. Ortlieb, CPA
<b>Introduction</b>	The National Automated Clearing House Association (NACHA) has recommended methods to address unique risk issues inherent to the Internet payment environment through requirements for added security. An annual audit is required to help ensure protection by security practices including adequate levels of: 1) physical security to protect against theft, tampering, or damage, 2) personnel and access controls to protect against unauthorized access and use, and 3) network security to ensure secure capture, transmission, storage, distribution, and destruction. This audit fulfills those requirements.		
<b>Objectives</b>	<p>The primary objective is to conduct an annual data security audit to ensure that Receivers' financial information is protected by security practices and procedures that ensure that the financial information that the Originator obtains from Receivers is protected by commercially reasonable security practices. Procedures related to the annual data security audit are as follows:</p> <ol style="list-style-type: none"> <li>1. Evaluate the College's compliance with the NACHA authorization requirements.</li> <li>2. Determine if security practices and procedures comply with NACHA's risk management requirements and are adequate to protect consumer financial information.</li> <li>3. Determine if risk management practices and procedures are in compliance with NACHA requirements and are adequate to protect consumer financial information.</li> <li>4. Make recommendations for correcting deficiencies or improving operations.</li> </ol>		
<b>Scope</b>	<p>This audit was focused on Information and Educational Technologies systems, Budgeting and Business Services' sending of direct deposit data files and federal tax payments to First Horizon Bank, and the Cashier Office's sending of financial aid and institutional refunds by direct deposit payments to First Horizon Bank.</p> <p>This 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 records and other procedures considered necessary to achieve the objectives.</p>		

**Walters State Community College**  
**Compliance with NACHA Operating Rules – Page 2 of 2**  
**August 30, 2023**  
**Executive Summary**

<b>Findings</b>	No findings arose from this Internal Audit engagement.
<b>Conclusion</b>	WSCC complies with the <i>NACHA Operating Rules and Guidelines</i> .

**Volunteer State Community College**  
**Higher Education Emergency Relief Fund (HEERF) Public Reporting Review – Page 1 of 2**  
**Fiscal Years 2020 to 2022**  
**September 25, 2023**  
**Executive Summary**

<b>Key Staff Personnel</b>	Assistant Vice President for Business and Finance	<b>Internal Auditor</b>	Ms. Nancy Batson
<b>Introduction</b>	<p>The U.S. Department of Education’s Office of Postsecondary Education was provided funds to award to institutions of higher education to provide fast and direct economic aid to institutions and students to alleviate the negative impacts of the COVID-19 pandemic. This funding, the Higher Education Emergency Relief Fund (HEERF), was awarded in three stages beginning March 2020.</p> <p>The first stage, HEERF I, was authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act.</p> <p>The second stage, HEERF II, was authorized by the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA).</p> <p>The third stage, HEERF III, was authorized by the American Rescue Plan (ARP) under Public Law 117-2.</p> <p>Guidance was provided as to uses of the funding, including Emergency Financial Aid (EFA) grants to students. Institutions were directed to post specific informational items related to EFA grants on their primary website in a format and location that is easily accessible to the public. They were also provided a form for reporting institutional expenditures to be posted on the same webpage as the EFA grant information. Due dates were established for the information postings.</p>		
<b>Objectives</b>	<p>The objectives of the audit including the following.</p> <ul style="list-style-type: none"> <li>▪ To determine whether controls were in effect to provide reasonable assurance that accurate information was posted in the manner directed by the U.S. Department of Education.</li> </ul> <p>To determine the timeliness, accuracy, and completeness of the posted information and that it agrees with the institution’s records.</p>		
<b>Scope</b>	Fiscal Years 2020 to 2022		
<b>Conclusion</b>	<p>Except as noted, the process and controls for HEERF reporting appear adequate. Student and institutional expenses were reported timely and reconciled to the college records. Recommendations were proposed to address exceptions that were identified in the HEERF reports.</p>		

**Volunteer State Community College**  
**Higher Education Emergency Relief Fund (HEERF) Public Reporting Review – Page 2 of 2**  
**Fiscal Years 2020 to 2022**  
**September 25, 2023**  
**Executive Summary**

<b>Recommendations</b>	<ol style="list-style-type: none"><li>1. The expenditure report for September 2020 could not be located by management and is not included on the Volunteer State CARES Act webpage. Management should prepare a report for this quarter.</li><li>2. The June 2022 report should contain explanatory notes to clarify expenses within the reporting categories.</li><li>3. The HEERF quarterly reports should utilize the proper naming convention established by the U.S. Department of Education.</li><li>4. The HEERF reports should include quarterly expenses rather than cumulative expenses. Management should restate any reports of cumulative expenses to reports of quarterly expenses.</li><li>5. The amount of EFA payments to students per the HEERF report reconciles, but does not agree, to the amounts posted on the college website. Likewise, there is a difference in the number of students both qualifying and receiving HEERF payments that is posted on the website and the college records. Management should review these items and provide any necessary adjustments.</li><li>6. Beginning June 2022, the HEERF reports should contain a link to the annual report information on the U.S. Department of Education portal.</li></ol>
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**Tennessee Board of Regents  
Audit Committee  
November 8, 2023**

***Internal Audit Reports  
Student Services***

**Tennessee College of Applied Technology - McKenzie**  
**Veterans Affairs Benefit Certification**  
**Fall 2021 – Fall 2022**  
**Executive Summary**

<b>Key Staff Personnel</b>	School Certifying Official	<b>Internal Auditor</b>	Jackie Struckmeyer, TBR SWIA
<b>Introduction</b>	<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 Veteran’s 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>		
<b>Objectives</b>	<p>The objectives of the audit were:</p> <ul style="list-style-type: none"> <li>• To determine whether internal controls provide reasonable assurance that veterans and/or dependents were appropriately certified including enrollment amendments.</li> <li>• To determine the accuracy and review of data entered for students with veteran’s benefits.</li> <li>• To determine proper tracking of Notice of Indebtedness (NOI) letters to ensure the college has remitted payment to the U.S. Department of Veterans Affairs.</li> <li>• To determine receipt and proper accounting of the Annual Reporting Fee (ARF).</li> </ul>		
<b>Conclusion</b>	<p>TCAT McKenzie’s VA processes are well defined and provide adequate internal controls for maintaining compliance with the U.S. Department of Veterans Affairs education benefit requirements. The report contains one recommendation for improvement.</p>		
<b>Recommendation</b>	<p>The TCAT 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/Enrollment Manager. During periods when a second reviewer is unavailable, the SCO should consider utilizing self-review techniques, such as a checklist, to assist in ensuring data submitted to the VA is accurate.</p>		

**Tennessee Board of Regents  
Audit Committee  
November 8, 2023**

***Internal Audit Reports  
Investigations***

**Cleveland State Community College**  
**INV 23-09: Review of Allegations Regarding a Criminal Justice Exam – Page 1 of 2**  
**For the Period April 19, 2023, to May 1, 2023**  
**July 10, 2023**  
**Executive Summary**

<b>Auditee</b>	Cleveland State Community College	<b>Auditor</b>	Jennifer M. Garoutte, Investigative Audit Manager
<b>Introduction</b>	The investigative audit was conducted due to an allegation that a Criminal Justice Local Dual Credit Exam had been compromised.		
<b>Objectives</b>	The objective of the investigation was to determine if the Criminal Justice Exam had been compromised as alleged and to determine if any law or policy violations occurred.		
<b>Scope</b>	The investigation covered activities between approximately April 19, 2023, and May 1, 2023. The scope was expanded as necessary to include historical information on the exam.		
<b>Considerations &amp; Conclusions</b>	<p><b>Consideration 1</b> – Was there unauthorized access to the exam when the Dean of Arts, Humanities, Social Sciences, and Education shared a copy of it with the Assistant Director of Cleveland State’s Law Enforcement Training Academy?</p> <p><b>Conclusion 1</b> – There was not unauthorized access to the exam.</p> <p>The Dean is the instructor’s Reporting Supervisor and also supervises the Law Enforcement Training Academy within the Social Sciences Programs. The Dean has the responsibility to supervise, develop, and adjust curriculum. The Dean also provides assignments, supervision, development, and evaluation for faculty and staff. During a meeting on April 19, 2023, with representatives of Cleveland City Schools, the Dean was made aware of concerns regarding the Criminal Justice Program and exam. After the meeting, the Dean made a request of another subject matter expert within the Social Sciences Programs of the college to review the exam questions and answers for validity. The Dean’s actions were within their supervisory responsibilities and did not result in either unauthorized access to or compromise the integrity of the exam.</p> <p><b>Consideration 2</b> – Were exam questions and/or answers provided to local high schools?</p> <p><b>Conclusion 2</b> – Exam questions and/or answers were not provided to local high schools.</p> <p>While an exam review session had been planned for May 2, 2023, the review session never occurred and neither the exam questions nor answers were shared outside of CISCC.</p>		



**Cleveland State Community College**  
**INV 23-09: Review of Allegations Regarding a Criminal Justice Exam – Page 2 of 2**  
**For the Period April 19, 2023, to May 1, 2023**  
**July 10, 2023**  
**Executive Summary**

<b>Cont. Considerations &amp; Conclusions</b>	<p><b>Consideration 3</b> – Was there intent to reveal exam questions and/or answers to local high schools during a review session?</p> <p><b>Conclusion 3</b> – There was no intent to reveal exam questions and/or answers to the local schools.</p> <p>When the Assistant Director of the Law Enforcement Training Academy at CISCC was asked to provide a classroom review, they created an outline of topics to cover during the review. Investigators reviewed the handwritten outline and while it did have numbers next to some topics to indicate it covered a specific question on the exam, the questions were not included on the outline. The outline also included multiple topics that did not have a correlating exam question number. This supports the assertion that the review was intended to be a comprehensive review of criminal justice topics and not intended to provide specific questions and answers.</p>
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**Tennessee College of Applied Technology-Murfreesboro**  
**INV 23-02: Review of Allegations Regarding Live Work**  
**For the Period July 1, 2021, to September 1, 2022**  
**July 11, 2023**  
**Executive Summary**

<b>Auditee</b>	Tennessee College of Applied Technology-Murfreesboro	<b>Auditor</b>	Jennifer M. Garoutte, Investigative Audit Manager
<b>Introduction</b>	The investigative audit began due to allegations that the Collision Repair Technology Instructor bought totaled cars from auctions, used free student labor to repair the cars, then sold them for personal profit.		
<b>Objectives</b>	The objectives of the investigation were to determine if the allegations were true and whether there were any policy or law violations.		
<b>Scope</b>	The investigation covered activities between July 1, 2021 and September 1, 2022.		
<b>Findings &amp; Recommendations</b>	<p><b>Finding 1</b> – The Collision Repair Technology Instructor may have violated state law while on TCAT Property.</p> <p><b>Recommendation 1</b> – College administrators should reiterate to instructors that they are examples the students learn from, and it is important for them to follow all laws of the state. Management may want to consider disciplinary action for the instructor’s actions.</p>		
	<p><b>Finding 2</b> – The Live Work process does not function according to college policy.</p> <p><b>Recommendation 2</b> – College leadership should review and update the Live Work Manual to reflect current terminology. Leadership should also ensure instructors receive routine reminders regarding acceptable live work practices. Leadership should also consider periodic monitoring of the shops and live work projects, including regular reconciliation of projects and authorizations.</p>		

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BOARD TRANSMITTAL

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MEETING: Committee on Audit

SUBJECT: System-wide Internal Audit Updates

DATE: November 8, 2023

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S  
RECOMMENDATION: Accept Report

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Mike Batson will give brief updates for the following items:

- Internal Audit Open Positions Update
- System-wide Internal Audit October 2023 Conference

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BOARD TRANSMITTAL

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MEETING: Committee on Audit

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

DATE: November 8, 2023

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S RECOMMENDATION: Accept Report

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State law requires annual risk-based audits of expenses of 30% of the offices of the Chancellor and Presidents of the Tennessee Board of Regents system. Expense reports are selected for testing by the system Chief Audit Executive based on several factors, including the current year to date and prior year 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, 2022, through June 30, 2023, for the Chancellor and the presidents. The following audits were conducted for the year ended June 30, 2023. An overview of the expense reports will be addressed at the meeting.

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

Detailed schedules of expenses are included in these materials for each institution. For those institutions audited for the period the schedules are included at the end of the audit report. The audits revealed no significant statutory or policy violations, material missions from the expense reports or deficiencies in internal controls.

**Tennessee Board of Regents**  
**Summary of Expenses for the Presidents and Chancellor (Unaudited, except as noted)**  
**For the Period of July 1, 2022 through June 30, 2023**

	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		\$ 320,287	\$ 2,996	\$ 14,628	\$ -	\$ 337,911	\$ -	\$ -	\$ 14,698	\$ 1,810	\$ 16,508	\$ -
President's Office	1	\$ 80,770	\$ 185	\$ -	\$ 4,482	\$ 85,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ChSCC		\$ 401,057	\$ 3,181	\$ 14,628	\$ 4,482	\$ 423,348	\$ -	\$ -	\$ 14,698	\$ 1,810	\$ 16,508	\$ -
President		\$ 318,246	\$ 16,652	\$ 3,762	\$ 32,635	\$ 371,295	\$ -	\$ -	\$ -	\$ 1,429	\$ 1,429	\$ -
President's Office	2	\$ 175,150	\$ -	\$ -	\$ 800	\$ 175,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*CISCC		\$ 493,396	\$ 16,652	\$ 3,762	\$ 33,435	\$ 547,245	\$ -	\$ -	\$ -	\$ 1,429	\$ 1,429	\$ -
President		\$ 319,636	\$ 5,409	\$ 12,948	\$ -	\$ 337,993	\$ -	\$ -	\$ -	\$ 8,035	\$ 8,035	\$ -
President's Office	1.3	\$ 70,021	\$ -	\$ -	\$ 45,324	\$ 115,345	\$ -	\$ -	\$ -	\$ 1,665	\$ -	\$ -
*CoSCC		\$ 389,657	\$ 5,409	\$ 12,948	\$ 45,324	\$ 453,338	\$ -	\$ -	\$ -	\$ 9,700	\$ 9,700	\$ -
President		\$ 282,928	\$ 21,243	\$ 18,060	\$ 34,667	\$ 356,898	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
President's Office	1	\$ 106,825	\$ -	\$ -	\$ 1,608	\$ 108,433	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DSCC		\$ 389,753	\$ 21,243	\$ 18,060	\$ 36,275	\$ 465,331	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
President		\$ 272,482	\$ 2,265	\$ 1,389	\$ -	\$ 276,136	\$ -	\$ -	\$ 3,700	\$ 492	\$ 4,192	\$ -
President's Office	1	\$ 102,410	\$ 2,317	\$ -	\$ 9,639	\$ 114,366	\$ -	\$ 1,117	\$ -	\$ -	\$ -	\$ -
*JSCC		\$ 374,892	\$ 4,582	\$ 1,389	\$ 9,639	\$ 390,502	\$ -	\$ 1,117	\$ 3,700	\$ 492	\$ 5,309	\$ -
President		\$ 316,881	\$ 13,717	\$ 10,394	\$ 3,126	\$ 344,118	\$ -	\$ -	\$ 9,575	\$ -	\$ 9,575	\$ 299
President's Office	1.1	\$ 129,611	\$ 7,617	\$ -	\$ 175	\$ 137,403	\$ -	\$ -	\$ -	\$ 5,086	\$ -	\$ -
MSCC		\$ 446,492	\$ 21,334	\$ 10,394	\$ 3,301	\$ 481,521	\$ -	\$ -	\$ 9,575	\$ 5,086	\$ 14,661	\$ 299
President	2	\$ 355,093	\$ 12,331	\$ 276	\$ 755	\$ 368,455	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ -
President's Office		\$ 133,620	\$ 1,419	\$ -	\$ 11,130	\$ 146,169	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NaSCC		\$ 488,713	\$ 13,750	\$ 276	\$ 11,885	\$ 514,624	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ -
President		\$ 326,945	\$ 7,268	\$ 507	\$ 14,069	\$ 348,789	\$ -	\$ -	\$ 9,878	\$ -	\$ 9,878	\$ -
President's Office	2	\$ 165,007	\$ 5,026	\$ -	\$ 19,028	\$ 189,061	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*NeSCC		\$ 491,952	\$ 12,294	\$ 507	\$ 33,097	\$ 537,850	\$ -	\$ -	\$ 9,878	\$ -	\$ 9,878	\$ -
President		\$ 317,903	\$ 12,569	\$ 12,732	\$ 35,250	\$ 378,454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,957
President's Office	1	\$ 68,170	\$ -	\$ 1,344	\$ 7,562	\$ 77,076	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*PSCC		\$ 386,073	\$ 12,569	\$ 14,076	\$ 42,812	\$ 455,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,957

**Tennessee Board of Regents**  
**Summary of Expenses for the Presidents and Chancellor (Unaudited, except as noted)**  
**For the Period of July 1, 2022 through June 30, 2023**

	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		\$ 302,166	\$ 10,614	\$ -	\$ 400	\$ 313,180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
President's Office	1	\$ 85,203	\$ -	\$ 3,034	\$ 1,779	\$ 90,016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>RSCC</b>		<b>\$ 387,369</b>	<b>\$ 10,614</b>	<b>\$ 3,034</b>	<b>\$ 2,179</b>	<b>\$ 403,196</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
President		\$ 312,550	\$ 11,255	\$ 8,994	\$ 44,633	\$ 377,432	\$ -	\$ 4,100	\$ 4,910	\$ -	\$ 9,010	\$ 3,010
President's Office	2	\$ 62,615	\$ 938	\$ -	\$ -	\$ 63,553	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>STCC</b>		<b>\$ 375,165</b>	<b>\$ 12,193</b>	<b>\$ 8,994</b>	<b>\$ 44,633</b>	<b>\$ 440,985</b>	<b>\$ -</b>	<b>\$ 4,100</b>	<b>\$ 4,910</b>	<b>\$ -</b>	<b>\$ 9,010</b>	<b>\$ 3,010</b>
President		\$ 300,294	\$ 27,403	\$ 2,008	\$ 119,953	\$ 449,658	\$ -	\$ 2,332	\$ 632	\$ 2,686	\$ 5,650	\$ -
President's Office	1	\$ 85,388	\$ -	\$ -	\$ -	\$ 85,388	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>VSCC</b>		<b>\$ 385,682</b>	<b>\$ 27,403</b>	<b>\$ 2,008</b>	<b>\$ 119,953</b>	<b>\$ 535,046</b>	<b>\$ -</b>	<b>\$ 2,332</b>	<b>\$ 632</b>	<b>\$ 2,686</b>	<b>\$ 5,650</b>	<b>\$ -</b>
President		\$ 308,058	\$ 16,636	\$ 4,855	\$ 1,070	\$ 330,619	\$ -	\$ -	\$ 6,083	\$ 700	\$ 6,783	\$ -
President's Office	1.5	\$ 144,841	\$ -	\$ -	\$ 2,355	\$ 147,196	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>WSCC</b>		<b>\$ 452,899</b>	<b>\$ 16,636</b>	<b>\$ 4,855</b>	<b>\$ 3,425</b>	<b>\$ 477,815</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,083</b>	<b>\$ 700</b>	<b>\$ 6,783</b>	<b>\$ -</b>
Chancellor		\$ 507,595	\$ 1,779	\$ 198	\$ -	\$ 509,572	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chancellor's Office	1	\$ 127,820	\$ 2,760	\$ 1,217	\$ 15,875	\$ 147,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TBR</b>		<b>\$ 635,415</b>	<b>\$ 4,539</b>	<b>\$ 1,415</b>	<b>\$ 15,875</b>	<b>\$ 657,244</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>		<b>\$ 6,098,515</b>	<b>\$ 182,399</b>	<b>\$ 96,346</b>	<b>\$ 406,315</b>	<b>\$ 6,783,575</b>	<b>\$ -</b>	<b>\$ 8,049</b>	<b>\$ 49,476</b>	<b>\$ 21,903</b>	<b>\$ 79,428</b>	<b>\$ 5,266</b>

\* Audited expenses.

**President's/Chancellor's Expense Report Summary- Travel Expenses  
FY 2018 - FY 2023**

Institution	FY 23				FY 22				FY 21			
	Institutional	Foundation	External Sources	Total	Institutional	Foundation	External Sources	Total	Institutional	Foundation	External Sources	Total
ChSCC	2,996	-	-	\$ 2,996	2,372	-	-	\$ 2,372	270	-	-	\$ 270
CISCC	16,652	-	-	\$ 16,652	4,932	-	-	\$ 4,932	-	-	-	\$ -
CoSCC	5,409	-	-	\$ 5,409	2,194	-	-	\$ 2,194	1,273	-	-	\$ 1,273
DSCC	21,243	-	-	\$ 21,243	4,160	-	-	\$ 4,160	539	-	-	\$ 539
JSCC	2,265	-	-	\$ 2,265	1,054	-	-	\$ 1,054	-	-	-	\$ -
MSCC	13,717	-	299	\$ 14,016	8,168	-	4,685	\$ 12,853	1,575	-	-	\$ 1,575
NaSCC	12,331	500	-	\$ 12,831	2,834	-	-	\$ 2,834	1,506	-	-	\$ 1,506
NeSCC	7,268	-	-	\$ 7,268	4,137	-	-	\$ 4,137	-	-	-	\$ -
PSCC	12,569	-	957	\$ 13,526	4,161	-	56	\$ 4,217	1,097	-	-	\$ 1,097
RSCC	10,614	-	-	\$ 10,614	6,334	-	-	\$ 6,334	1,200	-	-	\$ 1,200
STCC	11,255	4,100	3,010	\$ 18,365	10,477	-	2,837	\$ 13,314	-	-	-	\$ -
VSCC	27,403	2,332	-	\$ 29,735	9,743	-	-	\$ 9,743	2,417	-	-	\$ 2,417
WSCC	16,636	-	-	\$ 16,636	16,421	-	-	\$ 16,421	4,944	-	-	\$ 4,944
TBR	1,779	-	-	\$ 1,779	2,023	-	-	\$ 2,023	500	-	-	\$ 500
<b>TOTAL</b>	<b>162,137</b>	<b>6,932</b>	<b>4,266</b>	<b>\$ 173,335</b>	<b>79,010</b>	<b>-</b>	<b>7,578</b>	<b>\$ 86,588</b>	<b>15,321</b>	<b>-</b>	<b>-</b>	<b>\$ 15,321</b>

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

**President's/Chancellor's Expense Report Summaries- Business Meals and Hospitality Expenses  
FY 2018 - FY 2023**

Institution	FY 23				FY 22				FY 21			
	Institutional	Foundation	External Sources	Total	Institutional	Foundation	External Sources	Total	Institutional	Foundation	External Sources	Total
ChSCC	14,628	14,698	-	\$ 29,326	1,440	812	-	\$ 2,252	80	-	-	\$ 80
CISCC	3,762	-	-	\$ 3,762	3,163	-	-	\$ 3,163	555	-	-	\$ 555
CoSCC	12,948	-	-	\$ 12,948	48,985	720	37,970	\$ 87,675	163	-	-	\$ 163
DSCC	18,060	-	-	\$ 18,060	9,362	-	-	\$ 9,362	355	-	-	\$ 355
JSCC	1,389	3,700	-	\$ 5,089	617	-	-	\$ 617	-	210	-	\$ 210
MSCC	10,394	9,575	-	\$ 19,969	5,837	13,854	4,685	\$ 24,376	4,560	441	-	\$ 5,001
NaSCC	276	-	-	\$ 276	967	-	-	\$ 967	327	-	-	\$ 327
NeSCC	507	9,878	-	\$ 10,385	1,909	6,822	-	\$ 8,731	6,143	3,405	-	\$ 9,548
PSCC	12,732	-	-	\$ 12,732	-	-	-	\$ -	160	-	-	\$ 160
RSCC	-	-	-	\$ -	20	-	-	\$ 20	-	-	-	\$ -
STCC	8,994	4,910	-	\$ 13,904	1,138	-	2,837	\$ 3,975	94	-	-	\$ 94
VSCC	2,008	632	-	\$ 2,640	9,964	4,519	-	\$ 14,483	486	262	-	\$ 748
WSCC	4,855	6,083	-	\$ 10,938	2,492	6,312	-	\$ 8,804	-	8,101	-	\$ 8,101
TBR	198	-	-	\$ 198	31	-	-	\$ 31	-	-	-	\$ -
<b>TOTAL</b>	<b>90,751</b>	<b>49,476</b>	<b>-</b>	<b>\$ 140,227</b>	<b>85,925</b>	<b>33,039</b>	<b>45,492</b>	<b>\$ 164,456</b>	<b>12,923</b>	<b>12,419</b>	<b>-</b>	<b>\$ 25,342</b>

Institution	FY 20				FY 19				FY 18			
	Institutional	Foundation	External Sources	Total	Institutional	Foundation	External Sources	Total	Institutional	Foundation	External Sources	Total
ChSCC	2,679	425	-	\$ 3,104	3,220	510	-	\$ 3,730	576	306	-	\$ 882
CISCC	2,830	161	-	\$ 2,991	5,572	949	645	\$ 7,166	5,448	1,063	-	\$ 6,511
CoSCC	7,158	-	-	\$ 7,158	10,438	-	-	\$ 10,438	9,900	-	-	\$ 9,900
DSCC	10,902	-	1,000	\$ 11,902	10,716	264	2,839	\$ 13,819	3,209	-	-	\$ 3,209
JSCC	2,344	-	-	\$ 2,344	2,420	359	-	\$ 2,779	4,589	1,485	-	\$ 6,074
MSCC	17,496	6,715	-	\$ 24,211	31,785	10,364	2,000	\$ 44,149	19,527	15,202	-	\$ 34,729
NaSCC	3,826	-	-	\$ 3,826	1,965	-	-	\$ 1,965	4,393	2,417	-	\$ 6,810
NeSCC	507	9,878	-	\$ 10,385	2,151	21,191	-	\$ 23,342	3,010	25,624	3,095	\$ 31,729
PSCC	200	528	-	\$ 728	561	528	-	\$ 1,089	2,169	528	-	\$ 2,697
RSCC	3,164	4,335	-	\$ 7,499	3,733	5,350	-	\$ 9,083	1,079	1,080	-	\$ 2,159
STCC	17,917	-	-	\$ 17,917	5,327	-	-	\$ 5,327	40,595	2,183	-	\$ 42,778
VSCC	4,554	1,413	-	\$ 5,967	3,864	1,390	-	\$ 5,254	3,007	572	-	\$ 3,579
WSCC	978	7,828	-	\$ 8,806	2,535	7,494	-	\$ 10,029	1,835	7,095	-	\$ 8,930
TBR	1,269	-	-	\$ 1,269	10,243	-	-	\$ 10,243	12,316	-	-	\$ 12,316
<b>TOTAL</b>	<b>75,824</b>	<b>31,283</b>	<b>1,000</b>	<b>\$ 108,107</b>	<b>94,530</b>	<b>48,399</b>	<b>5,484</b>	<b>\$ 148,413</b>	<b>111,653</b>	<b>57,555</b>	<b>3,095</b>	<b>\$ 172,303</b>



**Cleveland State Community College  
Internal Audit Report**

**Audit of the President's Expenses**

**For the Period July 1, 2022, through June 30, 2023**

**October 16, 2023**

**Cleveland State Community College**  
**Audit of the President’s Expenses**  
**For the Period July 1, 2022, through June 30, 2023**

Table of Contents

Letter of Transmittal

Executive Summary ..... 1-2

Exhibits:

Summary of President's Expenses.....	3
Schedule A – Travel.....	4
Schedule B- Business Meals & Hospitality.....	5
Schedule C – Other.....	6

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



**PELLISSIPPI STATE  
COMMUNITY COLLEGE**

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October 16, 2023

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 Cleveland State Community College for the fiscal year July 1, 2022, to June 30, 2023, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of, or for the benefit of the president regardless of the funding source.

The audit revealed no significant statutory or policy violations, material omissions from the expense reports, or deficiencies in internal controls. Some minor weaknesses were noted that were discussed with management during the course of the audit. Management made necessary revisions to their presidential expense schedules and resubmitted them to the Board of Regents so the correct information would be presented to the Board as well as the Legislature.

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Jason C. Patterson", with a long horizontal flourish extending to the right.

Jason C. Patterson  
Interim Director, Internal Audit  
Pellissippi State Community College

CC: Dr. Ray Brooks, Interim President  
Dr. Sindy Reynolds, Vice President for Finance & Operations  
Mike Batson, Chief Audit Executive  
Denise Callais, Director of Internal Audit

**Cleveland State Community College  
Audit of the President's Expenses  
For the Period July 1, 2022 – June 30, 2023  
Executive Summary and Analysis**

<b>President</b>	Dr. Ray Brooks	<b>Internal Auditor</b>	Jason Patterson, Pellissippi State Community College		
<b>Objectives</b>	To comply with Tennessee Code Annotated, Title 49, Chapter 7, by performing an internal financial audit of the Office of the President for the fiscal year ended June 30, 2023; 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 Cleveland State Community College.				
<b>Scope</b>	The audit scope included all accounts under the direct budgetary control of the president and expenses funded by institutional funds, foundations, or vendors, and any expenses made by, at the direction of, or for the benefit of the president during the fiscal year. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors, and accordingly, included tests of the accounting records and such other auditing procedures considered necessary.				
<b>Questioned Costs</b>	None	<b>Recoveries</b>	N/A		
<b>Analysis</b>	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, 2023:				
		<b>Institutional</b>	<b>Foundation</b>	<b>Vendor</b>	<b>Total</b>
President (1):					
Salary and Benefits	\$241,543	\$0	\$0	\$241,543	
Discretionary Allowance	\$4,000	\$0	\$0	\$4,000	
Housing Allowance	\$10,800	\$0	\$0	\$10,800	
Vehicle Allowance	\$8,400	\$0	\$0	\$8,400	
Dr. Seymour's Terminal Pay	\$45,663	\$0	\$0	\$45,663	
Other Allowances	\$7,840	\$0	\$0	\$7,840	
Salary, Benefits & Other Payments	\$318,246	\$0	\$0	\$318,246	
Schedule A Travel	\$16,652	\$0	\$0	\$16,652	
Schedule B Business Meals & Hospitality	\$3,762	\$0	\$0	\$3,762	
Schedule C Other Expenses	\$32,045	\$2,019	\$0	\$34,064	
President's Office (2):					
Salaries & Benefits	\$175,150	\$0	\$0	\$175,150	
Other Expenses	\$800	\$0	\$0	\$800	
	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$546,655</b>	<b>\$2,019</b>	<b>\$0</b>	<b>\$548,674</b>	

	<p><b>Additional Disclosures:</b></p> <p><b>Bonus Payments</b> – No bonus payment was made in fiscal year 22-23.</p> <p><b>Housing Allowance</b> – The President received a housing allowance of \$900 per month.</p> <p><b>Vehicle Allowance</b> – The President received a vehicle allowance of \$700 per month.</p> <p><b>Discretionary Allowance</b> – The President received a discretionary spending allowance. Use of the allowance was not included in tests performed during the audit because the President elected payment of the allowance as taxable income.</p> <p><b>Other Allowances</b> – The President was provided with a one-time moving expense of \$7,000 and a cell phone allowance of \$840.</p>
<p><b>Conclusion</b></p>	<p>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. Management was advised during the audit that State funds are not allowed to be used for memberships to civic organizations, therefore this issue was corrected during the audit. Since corrected schedules were provided to the Board by the college, it was not considered necessary to have any observations or findings related to this review.</p>

**Cleveland State Community College**  
**Summary of the President's Expenses - Audited**  
**For the Period April 1, 2023 to June 30, 2023**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 241,543	\$ -	\$ -	\$ -	\$ -	\$ 241,543
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		7,840	-	-	-	-	7,840
Dr. Seymour's Terminal Pay		45,663	-	-	-	-	45,663
Salary, Benefits & Other Payments		<u>\$ 318,246</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 318,246</u>
Travel	A	16,652	-	-	-	-	16,652
Business Meals and Hospitality	B	3,762	-	-	-	-	3,762
Other Expenses	C	32,045	590	-	1,429	-	34,064
Total Expenses for the President		<u>\$ 370,705</u>	<u>\$ 590</u>	<u>\$ -</u>	<u>\$ 1,429</u>	<u>\$ -</u>	<u>\$ 372,724</u>
President's Office:							
Salary and Benefits (2 FTE)		175,150	-	-	-	-	175,150
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		800	-	-	-	-	800
		<u>\$ 175,950</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 175,950</u>
Total Expenses		<u>\$ 546,655</u>	<u>\$ 590</u>	<u>\$ -</u>	<u>\$ 1,429</u>	<u>\$ -</u>	<u>\$ 548,674</u>

**Additional Disclosures:**

**Bonus Payments** – No bonus payment was made in the fiscal year 2022-2023

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

**Other Allowances** - The President was provided with a one-time moving expense of \$7,000 and a cell phone allowance of \$840.

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

**Cleveland State Community College**  
**Schedule A - Travel Expenses for the President - audited**  
**For the Period July 2022 to June 30, 2023**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
6/16/22	6/17/22	7/14/22	Columbia, TN	TBR Board of Regents Meeting	225.03	-	-	-	225.03	-	-	-	-	225.03	100001/73100
9/22/22	9/23/22	10/18/22	Knoxville, TN	TBR Board of Regents Meeting	115.00	125.46	21.00	-	261.46	-	-	-	-	261.46	100001/73100
12/3/22	12/6/22	11/29/22	Atlanta, GA	SACSCOC Conference	487.20	-	-	-	487.20	-	-	-	-	487.20	100001/73200
12/3/22	12/6/22	12/6/22	Atlanta, GA	SACSCOC Conference	487.20	-	-	-	487.20	-	-	-	-	487.20	100001/73200
11/8/22	11/10/22	12/14/22	Cleveland, TN	Corey Campbell - VPAA interview	1,076.66	192.00	-	-	1,268.66	-	-	-	-	1,268.66	100001/73600
1/17/23	1/21/23	12/15/22	Palm Springs, CA	Dr. Thomas - AACC WDI Conference	1,003.20	-	-	-	1,003.20	-	-	-	-	1,003.20	100001/73200
1/17/23	1/21/23	12/15/22	Palm Springs, CA	Dr. Stone - AACC WDI Conference	543.20	-	-	-	543.20	-	-	-	-	543.20	100001/73200
4/1/23	4/4/23	1/2/23	Denver, CO	AACC Conference	-	-	-	1,050.00	1,050.00	-	-	-	-	1,050.00	100001/73200
1/17/23	1/21/23	1/10/23	Palm Springs, CA	AACC WDI Conference	-	-	-	900.00	900.00	-	-	-	-	900.00	100001/73200
12/3/22	12/6/22	1/17/23	Atlanta, GA	SACSCOC Conference	-	733.95	-	-	733.95	-	-	-	-	733.95	100001/73200
1/18/23	1/21/23	1/21/23	Palm Springs, CA	AACC WDI Conference	-	828.51	-	-	828.51	-	-	-	-	828.51	100001/73200
1/18/23	1/21/23	1/21/23	Palm Springs, CA	AACC WDI Conference	-	1,133.21	-	-	1,133.21	-	-	-	-	1,133.21	100001/73200
1/18/23	1/21/23	1/21/23	Palm Springs, CA	AACC WDI Conference	-	-	247.50	-	247.50	-	-	-	-	247.50	100001/73200
2/14/23	2/17/23	1/30/23	Chicago, IL	ATD Conference	826.40	-	-	-	826.40	-	-	-	-	826.40	100001/73200
1/17/23	1/21/23	2/2/23	Palm Springs, CA	Dr. Thomas - AACC WDI Conference	-	-	448.91	-	448.91	-	-	-	-	448.91	100001/73200
2/14/23	2/17/23	3/29/23	Chicago, IL	ATD Conference	-	-	275.87	-	275.87	-	-	-	-	275.87	100001/73200
3/29/23	3/30/23	4/24/23	Nashville, TN	TBR SOAR Awards	336.95	-	-	-	336.95	-	-	-	-	336.95	100001/73100
3/29/23	3/31/23	4/24/23	Nashville, TN	TBR SOAR Awards	471.23	-	-	-	471.23	-	-	-	-	471.23	100001/73101
2/13/23	2/17/23	4/12/23	Chicago, IL	Dr. Thomas-ATD Conference	-	910.96	-	-	910.96	-	-	-	-	910.96	100001/73200
2/14/23	2/17/23	4/12/23	Chicago, IL	Dr. Stone-ATD Conference	-	683.22	-	-	683.22	-	-	-	-	683.22	100001/73200
3/31/23	4/4/23	4/12/23	Denver, CO	Dr. Stone- AACC Conference	1,201.40	-	-	-	1,201.40	-	-	-	-	1,201.40	100001/73200
3/28/23	3/30/23	6/30/23	Nashville, TN	Dr. Stone- TBR SOAR	-	744.29	-	-	744.29	-	-	-	-	744.29	100001/73100
3/29/23	3/30/23	6/30/23	Nashville, TN	Casi-TBR SOAR	-	270.28	-	-	270.28	-	-	-	-	270.28	100001/73100
6/15/23	6/16/23	6/30/23	Chattanooga, TN	Hotel - Residence Inn - Stone	-	127.80	-	-	127.80	-	-	-	-	127.80	100001/73100
6/3/23	6/6/23	6/30/23	Ashville, NC	Hotel - Double Tree - Stone	-	640.71	-	-	640.71	-	-	-	-	640.71	100001/73200
3/29/23	3/31/23	6/30/23	Nashville, TN	Hotel - Sheraton Grad	-	544.36	-	-	544.36	-	-	-	-	544.36	100001/73100
<b>Total Travel Expenses for the President</b>						<b>\$6,774</b>	<b>\$6,935</b>	<b>\$993</b>	<b>\$ 1,950</b>	<b>\$16,652</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>\$ 16,652</b>

**Cleveland State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - audited**  
**For the Period June 2022 to June 30, 2023**

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					
6/20/22	6/16/22	Wal-Mart	Community First Awards Committee meeting	\$16.45	\$	\$	\$	\$	\$16.45			100001/74495
7/5/22	7/5/22	Fulin's Asain Cousine	Lunch with Vice President	23.75	-	-	-	-	23.75	2	\$ 11.88	100001/74495
7/6/22	7/6/22	Aubrey's Restaurant	Lunch with Vice President	52.00	-	-	-	-	52.00	2	\$ 26.00	100001/74495
7/7/22	7/7/22	Jenkins Restaurant & Deli	Lunch with Vice President	39.00	-	-	-	-	39.00	2	\$ 19.50	100001/74495
7/19/22	7/19/22	Wal-Mart	Cabinet Retreat	51.59	-	-	-	-	51.59	13	\$ 3.97	100001/74495
8/7/22	8/7/22	Wal-Mart	All Employees In-Service Breakfast	15.24	-	-	-	-	15.24			100001/74495
7/19/22	8/25/22	Ceasar	Cabinet Retreat	289.40	-	-	-	-	289.40	13	\$ 22.26	100001/74495
8/30/22	8/30/22	Dollar Tree	Gift for Dr. Weaver	5.00	-	-	-	-	5.00	1	\$ 5.00	100001/74495
9/14/22	9/14/22	Town House Bake Shop	Starr Regional Hospital administrators visit to CSCC	16.29	-	-	-	-	16.29	12	\$ 1.36	100001/74495
9/12/22	9/14/22	Wal-Mart	Starr Regional Hospital administrators visit to CSCC	9.39	-	-	-	-	9.39	12	\$ 0.78	100001/74495
9/28/22	9/28/22	Dunkin Donuts	Senior Staff Meeting at MHEC	21.38	-	-	-	-	21.38	6	\$ 3.56	100001/74495
10/19/22	10/19/22	TRUE	Lunch with SACSCOC liason	72.30	-	-	-	-	72.30	2	\$ 72.30	100001/74495
11/7/22	11/7/22	Jenkins Restaurant & Deli	Lunch with VPAA candidate -	42.28	-	-	-	-	42.28	2	\$ 21.14	100001/74495
11/7/22	11/7/22	Chick-fil-A	Breakfast with VPAA candidate	19.00	-	-	-	-	19.00	2	\$ 9.50	100001/74495
11/9/22	11/9/22	Fuji Teriyaki Express	Lunch with VPAA candidate -	46.22	-	-	-	-	46.22	2	\$ 23.11	100001/74495
11/9/22	11/9/22	Panera Bread	Breakfast with VPAA candidate	23.57	-	-	-	-	23.57	2	\$ 11.79	100001/74495
12/14/22	1/6/23	Oren Wooden Apples	Employee Holiday Lunch	2,347.20	-	-	-	-	2,347.20	145	\$ 16.19	100001/74495
1/9/23	1/9/23	Dunkin Donuts	All Employees In-Service	109.14	-	-	-	-	109.14	120	\$ 0.91	100001/74495
1/12/23	1/12/23	Chick-fil-A	THEC meeting	136.34	-	-	-	-	136.34	12	\$ 11.36	100001/74495
1/24/23	1/24/23	Chick-fil-A	Senior Leadership Workshop	87.45	-	-	-	-	87.45	8	\$ 10.93	100001/74495
1/27/23	1/27/23	Cracker Barrell	Senior Leadership Workshop	79.98	-	-	-	-	79.98	8	\$ 10.00	100001/74495
4/11/23	4/11/23	Chick-fil-A	Lunch for Achieving the Dream Coaches	119.82	-	-	-	-	119.82	12	\$ 9.99	100001/74495
6/5/23	6/5/23	Panera Bread	Lunch for Ferrilli Group - working on IT issues	138.92	-	-	-	-	138.92	16	\$ 8.68	100001/74495
				-	-	-	-	-	-			
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 3,762</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,762</b>			



**Cleveland State Community College**  
**Schedule C - Other Expenses for the President - audited**  
**For the Period June 2022 to June 30, 2023**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/14/22	Community Colleges of Appalachia	Membership	750.00	-	-	-	-	750.00	100003/74485
7/5/22	Staples	Office supplies	323.60	-	-	-	-	323.60	100001/74510
7/11/22	Staples	Office supplies	48.08	-	-	-	-	48.08	100001/74510
7/11/22	Staples	Office supplies	117.80	-	-	-	-	117.80	100001/74510
7/12/22	Dockins Graphics	President's Business Cards	74.11	-	-	-	-	74.11	100001/74120
7/14/22	HomeGoods	President's Office Expense	-	-	-	1,097.48	-	1,097.48	100001/74512
7/5/22	HomeDepot	President's Office Expense	-	-	-	331.66	-	331.66	100001/74512
7/19/22	Southern Assoc of Colleges	Membership	8,511.00	-	-	-	-	8,511.00	100003/74485
8/2/22	Dockins Graphics	President's Notecards	196.76	-	-	-	-	196.76	100001/74120
8/2/22	Dockins Graphics	President's Notecards Envelope	315.82	-	-	-	-	315.82	100001/74120
8/16/22	Polk County Chamber of Commerce	Membership	75.00	-	-	-	-	75.00	100003/74480
8/25/22	Sandler Training	Teambuilding Session July 19	3,000.00	-	-	-	-	3,000.00	100001/74830
8/27/22	Hobby Lobby	Office supplies	5.38	-	-	-	-	5.38	100001/74510
8/27/22	Hobby Lobby	Office supplies	8.09	-	-	-	-	8.09	100001/74510
10/20/22	Cleveland /Bradley Co Chamber	Leadership Cleveland Tuition - Dr Willie Thomas	1,350.00	-	-	-	-	1,350.00	100003/74830
10/21/22	SACSCOC	Annual Meeting Registration	585.00	-	-	-	-	585.00	100001/74490
12/1/22	Trophies Unlimited	Dr. Stone name tags Business	25.50	-	-	-	-	25.50	100001/74120
1/13/23	Dockins Graphics	Cards - Dr. Willie	64.11	-	-	-	-	64.11	100001/74120
1/18/23	Montana Shirt Co.	Medallion	141.39	-	-	-	-	141.39	100001/74120
1/31/23	Cleveland Daily Banner	Annual subscription	125.00	-	-	-	-	125.00	100001/74480
2/7/23	McMinn County Economic Development	Membership	250.00	-	-	-	-	250.00	100003/74485
2/7/23	Polk County Chamber of Commerce	Membership	75.00	-	-	-	-	75.00	100003/74485
2/7/23	Rotary Club of Cleveland	Membership	-	345.00	-	-	-	345.00	100003/74485
2/24/23	Cleveland/Bradley Co Chamber of Commerce	Membership	1,750.00	-	-	-	-	1,750.00	100003/74485
2/28/23	Etowah Chamber of Commerce	Membership	300.00	-	-	-	-	300.00	100003/74485
3/16/23	Meigs County - Decatur Chamber of Commerce	Membership	100.00	-	-	-	-	100.00	100003/74485
3/22/23	Tennessee College Association	Annual Dues	75.00	-	-	-	-	75.00	100001/74485
6/28/23	Rotary Club of Cleveland	Annual Dues	-	245.00	-	-	-	245.00	100001/74485
4/24/23	Mitchell Bailey	Consultation	2,000.00	-	-	-	-	2,000.00	100001/74490
6/14/23	Mitchell Bailey	Consultation	3,000.00	-	-	-	-	3,000.00	100001/74490
6/30/23	Mitchell Bailey	Consultation	3,200.00	-	-	-	-	3,200.00	100001/74490
4/26/23	Sandler Training	Employee Training	3,000.00	-	-	-	-	3,000.00	100001/74830
5/31/23	SOAR Costs	Membership	2,000.00	-	-	-	-	2,000.00	100001/73300
6/30/23	SOAR Costs	Dr. Willie Thomas	78.77	-	-	-	-	78.77	100001/74530
6/30/23	Boys&Girls Club	Digital Business Cards	200.00	-	-	-	-	200.00	100001/74120
6/30/23	Etowah Chamber of Commerce	Membership	300.00	-	-	-	-	300.00	100001/74485
			<b>\$ 32,045</b>	<b>\$ 590.00</b>	<b>\$ -</b>	<b>\$ 1,429</b>	<b>\$ -</b>	<b>\$ 34,064</b>	

**Total Other Operating Expenses for the President**

## **Internal Audit Report**



**Columbia State Community College**

**Audit of President's Expenses**

**For the Fiscal Year July 1, 2022-June 30, 2023**

Review conducted by:

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Nashville State Community College  
Office of Internal Audit  
120 White Bridge Road, Nashville, TN 37209  
(615) 353-3231



October 23, 2023

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

Dear Audit Committee,

Enclosed is the internal audit report of the expenses of the Office of the President for Columbia State Community College for the fiscal year July 1, 2022 to June 30, 2023, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of, or for the benefit of the president regardless of the funding source.

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

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

Sincerely,

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

CC: Dr. Janet F. Smith, President  
Tammy Borren, Vice President of Finance and Administration  
Mike Batson, Chief Audit Executive

**Columbia State Community College**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2022 – June 30, 2023**

<b>President</b>	Dr. Janet F. Smith	<b>Internal Auditor</b>	Henry Ho, CPA, CGFM Nashville State Community College																																																																																						
<b>Objectives</b>	To comply with Tennessee Code Annotated, Title 49, Chapter 7 and Tennessee Board of Regents (TBR) Policy 4:03:03:60, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2022 to June 30, 2023; to determine compliance with state statutes and TBR and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of, or for the benefit of the president regardless of the funding source.																																																																																								
<b>Scope</b>	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																																								
<b>Analysis</b>	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president's office during the fiscal year ended June 30, 2023:</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;">\$296,142</td> <td></td> <td></td> <td style="text-align: right;">\$296,142</td> </tr> <tr> <td>    Bonus Payments</td> <td style="text-align: right;">\$8,279</td> <td></td> <td></td> <td style="text-align: right;">\$8,279</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>    Other Allowances</td> <td style="text-align: right;">\$415</td> <td></td> <td></td> <td style="text-align: right;">\$415</td> </tr> <tr> <td>    Salary, Benefits &amp; Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$319,636</td> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">\$319,636</td> </tr> <tr> <td>    Travel (Schedule A)</td> <td style="text-align: right; border-top: 1px solid black;">\$5,409</td> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">\$5,409</td> </tr> <tr> <td>    Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$12,948</td> <td></td> <td></td> <td style="text-align: right;">\$12,948</td> </tr> <tr> <td>    Other Expenses (Schedule C)</td> <td></td> <td style="text-align: right;">\$8,035</td> <td></td> <td style="text-align: right;">\$8,035</td> </tr> <tr> <td>Total Expenses for the President</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$337,993</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$8,035</td> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$346,028</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;">\$70,021</td> <td></td> <td></td> <td style="text-align: right;">\$70,021</td> </tr> <tr> <td>    Other Expenses</td> <td style="text-align: right;">\$45,324</td> <td style="text-align: right;">\$1,665</td> <td></td> <td style="text-align: right;">\$46,989</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$115,345</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$1,665</td> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">117,010</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$453,338</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$9,700</td> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$463,038</td> </tr> </tbody> </table> <p><b>Additional Disclosures:</b>  <b>Bonus Payments</b> – The Board authorized a bonus plan for presidents. During the period, the President received a Metric-based bonus payment of \$8,279.  <b>Discretionary Allowance</b> – The President was provided a discretionary spending allowance of \$4,000 for fiscal year 2023. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income.  <b>Housing Allowance</b> – The President was provided a housing allowance of \$900 per month.</p>					Institutional	Foundation	External	Total	President:					Salary and Benefits	\$296,142			\$296,142	Bonus Payments	\$8,279			\$8,279	Discretionary Allowance	\$4,000			\$4,000	Housing Allowance	\$10,800			\$10,800	Other Allowances	\$415			\$415	Salary, Benefits & Other Payments	\$319,636			\$319,636	Travel (Schedule A)	\$5,409			\$5,409	Business Meals and Hospitality (Schedule B)	\$12,948			\$12,948	Other Expenses (Schedule C)		\$8,035		\$8,035	Total Expenses for the President	\$337,993	\$8,035		\$346,028	President's Office:					Salary and Benefits	\$70,021			\$70,021	Other Expenses	\$45,324	\$1,665		\$46,989		\$115,345	\$1,665		117,010	Total Expenses	\$453,338	\$9,700		\$463,038
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	<p><b>Vehicle</b> – The President was provided the use of a vehicle. The purchase cost of the vehicle in fiscal year 2015 was \$39,974.40. Costs to maintain the vehicle were paid by the college and totaled \$0.</p> <p><b>Other Allowances</b> – The President was provided a cell phone by the college. The vendor was paid directly by the college and costs totaled \$415.45 for fiscal year 2023.</p>
<b>Observations</b>	This report contains no observations.
<b>Conclusion</b>	The objectives of the audit of the expenses of the Office of the President for Columbia State Community College for the fiscal year July 1, 2022 through June 30, 2023 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.

**Columbia State Community College**  
**Summary of the President's Expenses - Audited**  
**For the Period July 1, 2022 to June 30, 2023**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 296,142	\$ -	\$ -	\$ -	\$ -	\$ 296,142
Bonus Payments		8,279	-	-	-	-	8,279
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		415	-	-	-	-	415
<b>Salary, Benefits &amp; Other Payments</b>		<u>\$ 319,636</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 319,636</u>
Travel	A	5,409	-	-	-	-	5,409
Business Meals and Hospitality	B	12,948	-	-	-	-	12,948
Other Expenses	C	-	8,035	-	-	-	8,035
<b>Total Expenses for the President</b>		<u>\$ 337,993</u>	<u>\$ 8,035</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 346,028</u>
<b>President's Office:</b>							
Salary and Benefits (1.3 FTE)		70,021	-	-	-	-	70,021
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		45,324	1,665	-	-	-	46,989
		<u>\$ 115,345</u>	<u>\$ 1,665</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 117,010</u>
<b>Total Expenses</b>		<u><b>\$ 453,338</b></u>	<u><b>\$ 9,700</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 463,038</b></u>

**Additional Disclosures:**

**Bonus Payments** – The President was authorized for and received bonus payment during the period of \$8,279.00.

**Discretionary Allowance** - The President was provided a discretionary spending allowance of \$4,000 for fiscal year 2023. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income.

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

**Vehicle** - The President 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 costs totaled \$415.45 for fiscal year 2023.

*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 - Audited  
For the Period July 1, 2022 to June 30, 2023

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			
7/19/22	7/19/22	7/5/22	Franklin, TN	Williamson Co Chamber - State of County	\$ -	\$ -	\$ -	\$ 85	\$ 85	\$ -	\$ -	\$ -	\$ -	\$ 85	100001-73100
7/20/22	7/22/22	7/13 - 8/8/22	Nashville, TN	AFIT - 2022 Summer Institute		510	54	1,045	1,609	-	-	-	-	1,609	100001-73100
9/22/22	9/23/22	10/5/22	Knoxville, TN	TBR quarterly meeting	-	125	-	-	125	-	-	-	-	125	100001-73100
10/20/22	10/22/22	8/31- 10/31/22	Atlanta, GA	Combbase	366	489	85	450	1,390	-	-	-	-	1,390	100001-73200
12/4/22	12/5/22	9/19/22 - 1/5/23	Atlanta, GA	SACS COC Annual Meeting	336	232	111	550	1,229	-	-	-	-	1,229	100001-73400
12/19/22	12/20/22	1/5/23	Murfreesboro, TN	Cabinet retreat		177	69		246	-	-	-	-	246	100001-73300
1/31/23	1/31/23	1/25/23	Columbia, TN	Maury Co Chamber annual meeting	-	-	-	75	75	-	-	-	-	75	100001-73300
2/15/23	2/15/23	2/20/23	Nashville, TN	First Tennessee-Israel International Forum	17	-	-	-	17	-	-	-	-	17	100001-73100
2/24/23	2/24/23	2/20/23	Columbia, TN	Maury Co Chamber - State Eggs & Issues	-	-	-	20	20	-	-	-	-	20	100001-73100
3/28/23	3/29/23	4/10/23	Nashville, TN	SOAR Awards 2023	-	312	35	-	347	-	-	-	-	347	100001-73300
6/7/23	6/7/23	6/1/23	Columbia, TN	Maury Co Chamber breakfast with mayor	-	-	-	20	20	-	-	-	-	20	100001-73100
6/15/23	6/16/23	7/3/23	Chattanooga, TN	TBR quarterly meeting	-	147	14	-	161	-	-	-	-	161	100001-73100
7/26/23	7/26/23	6/22/23	Franklin, TN	Williamson Co Chamber - State of County	-	-	-	85	85	-	-	-	-	85	fund 110001-16000
<b>Total Travel Expenses for the President</b>					<b>\$ 719</b>	<b>\$ 1,992</b>	<b>\$ 368</b>	<b>\$ 2,330</b>	<b>\$ 5,409</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,409</b>	

**Columbia State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Audited**  
**For the Period July 1, 2022 to June 30, 2023**

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					
7/12/22	7/13/22	McAlisters Deli	Department briefings	\$ 114	\$ -	\$ -	\$ -	\$ -	\$ 114	8	\$ 14.24	100004-74501
7/18/22	7/18/22	Dominos	Department briefings	55	-	-	-	-	55	8	\$ 6.87	100004-74501
7/25/22	7/27/22	Buckhead Coffee and Catering	Department briefings	55	-	-	-	-	55	6	\$ 9.17	100004-74501
10/6/22	10/10/22	Kroger	SACC announcements	24	-	-	-	-	24			
10/6/22	10/12/22 - 10/31/22	Walmart	SACC announcements	36	-	-	-	-	36			
10/6/22	10/12/22	Buckhead Coffee and Catering	SACC announcements	375	-	-	-	-	375			
				\$ 435	\$ -	\$ -	\$ -	\$ -	\$ 435	155	\$ 2.81	100004-74501
10/14/22	10/14/22	Graymere Country Club	New employee luncheon	128	-	-	-	-	128	7	\$ 18.22	100004-74501
10/28/22	11/7/22	Buckhead Coffee and Catering	Leadership meeting	412	-	-	-	-	412			
10/28/22	11/21/22	Walmart	Leadership meeting	65	-	-	-	-	65			
				\$ 477	\$ -	\$ -	\$ -	\$ -	\$ 477	29	\$ 16.45	100004-74501
11/2/22	9/12/22	Columbia Peace & Justice Initiative	Luncheon honoring Dr. Christa Martin	600	-	-	-	-	600	8	\$ 75.00	100004-74490
11/4/22	12/7/22	Graymere Country Club	New employee luncheon	152	-	-	-	-	152	8	\$ 19.05	100004-74501
11/18/22	12/7/22	Graymere Country Club	New employee luncheon	196	-	-	-	-	196	8	\$ 24.45	100004-74501
11/21/22	11/28/22	Buckhead Coffee and Catering	Career and Technical Education meeting	36	-	-	-	-	36	10	\$ 3.60	100004-74501
12/2/22	1/12/23	Graymere Country Club	New employee luncheon	175	-	-	-	-	175	8	\$ 21.88	100004-74501
12/2/22	11/30/22	Chick-fil-a	Holiday party	411	-	-	-	-	411			100004-74501
12/2/22	12/7/22	Buckhead Coffee and Catering	Holiday party	190	-	-	-	-	190			100004-74501
12/2/22	12/12/22	Sam's Club	Holiday party	191	-	-	-	-	191			100004-74500 & 74501
12/2/22	1/3/23	Walmart	Holiday party	96	-	-	-	-	96			100004-74500 & 74501
				\$ 888	\$ -	\$ -	\$ -	\$ -	\$ 888	150	\$ 5.92	
12/9/22	1/12/23	Graymere Country Club	New employee luncheon	60	-	-	-	-	60	3	\$ 20.00	100004-74501
12/12/22	12/7/22	Dominos	Presidential Leadership Society	71	-	-	-	-	71	11	\$ 6.42	103006-74501
12/16/22	12/14/22	Co-Work Coffee	Leadership meeting	70	-	-	-	-	70			100004-74501
12/16/22	12/14/22	Sue Sue's Sandwich Shop	Leadership meeting	263	-	-	-	-	263			100004-74501
				\$ 333	\$ -	\$ -	\$ -	\$ -	\$ 333	30	\$ 11.10	



Columbia State Community College  
Schedule B - Business Meals & Hospitality Expenses for the President - Audited  
For the Period July 1, 2022 to June 30, 2023

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
1/20/23	2/8/23	Graymere Country Club	New employee luncheon	166	-	-	-	-	166	8	\$ 20.74	100004-74501
1/27/23	1/23/23	Walmart	Legislative Breakfast	7	-	-	-	-	7			fund 820048
1/27/23	1/25/23	Jackson Blume Studio	Legislative Breakfast	605	-	-	-	-	605			fund 820048
1/27/23	1/25/23	Dannie Seagraves dba Dannie Holmes Catering	Legislative Breakfast	3,893	-	-	-	-	3,893			fund 820048
1/27/23	2/6/23	Amazon	Legislative Breakfast	657	-	-	-	-	657			fund 820048
				\$ 5,162	\$ -	\$ -	\$ -	\$ -	\$ 5,162	150	\$ 34.41	
2/17/23	2/22/23	Buckhead Coffee and Catering	Leadership meeting	465	-	-	-	-	465	29	\$ 16.03	100004-74501
Future dates	3/1/23	Walmart	Conference room water for various meetings	16	-	-	-	-	16	120	\$ 0.13	100004-74501
2/23/23	3/6/23	Graymere Country Club	New employee luncheon	209	-	-	-	-	209	7	\$ 29.91	100004-74501
2/24/23	3/6/23	Graymere Country Club	New employee luncheon	172	-	-	-	-	172	7	\$ 24.51	100004-74501
3/24/23	4/5/23	Graymere Country Club	New employee luncheon	169	-	-	-	-	169	8	\$ 21.15	100004-74501
4/14/23	4/19/23	Buckhead Coffee and Catering	Leadership meeting	180	-	-	-	-	180	23	\$ 7.83	100004-74501
4/28/23	4/26/23	Dannie Seagraves dba Dannie Holmes Catering	Employee Awards	2,100	-	-	-	-	2,100			100004-74501
4/28/23	5/8/23	Sam's Club	Employee Awards	146	-	-	-	-	146			100004-74500
				\$ 2,246	\$ -	\$ -	\$ -	\$ -	\$ 2,246	150	\$ 14.97	
5/3/23	5/17/23	Target	Tree Campus Event	33	-	-	-	-	33	40	\$ 0.82	103006-74501
5/5/23	6/7/23	Graymere Country Club	PLS Graduates	355	-	-	-	-	355	10	\$ 35.52	103006-74501
<b>Total Business Meals and Hospitality Expenses for the President</b>				\$ 12,948	\$ -	\$ -	\$ -	\$ -	\$ 12,948			

Columbia State Community College  
 Schedule C - Other Expenses for the President - Audited  
 For the Period July 1, 2022 to June 30, 2023

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/7/22	Upbeat Site Furnishings	Outside contour benches	\$ -	\$ 8,035	\$ -	\$ -	\$ -	\$ 8,035	100003-74500
<b>Total Other Operating Expenses for the President</b>			<b>\$ -</b>	<b>\$ 8,035</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,035</b>	



Jackson State Community College  
Audit of President's Expenses  
For the Fiscal Year July 1, 2022 – June 30, 2023



Audit Conducted by  
Southwest Tennessee Community College  
Office of Internal Audit

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# SOUTHWEST

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TENNESSEE COMMUNITY COLLEGE

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

October 5, 2023

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

Dear Audit Committee:

Enclosed is the internal audit report of the expenses of the Office of the President for Jackson State Community College for the fiscal year July 1, 2022 to June 30, 2023, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4.03.03.60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of, or for the benefit of the president regardless of the funding source.

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

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

Sincerely,



Charlotte Johnson  
Director of Internal Audit  
Southwest Tennessee Community College

CC: President, Dr. Carol A. Rothstein  
Vice President for Financial and Administrative Affairs, Tim Dellinger  
Chief Audit Executive, Michael Batson

OFFICE OF INTERNAL AUDIT

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

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

**Jackson State Community College**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2022 – June 30, 2023**

<b>Interim President</b>	Dr. Kimberly McCormick	<b>Internal Auditor</b>	Charlotte Johnson, Southwest Tennessee Community College		
<b>Objectives</b>	To comply with Tennessee Code Annotated, Title 49, Chapter 7 and Tennessee Board of Regents (TBR) Policy 4.03.03.60, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2022 to June 30, 2023; to determine compliance with state statutes and TBR and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of, or for the benefit of the president regardless of the funding source.				
<b>Scope</b>	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.				
<b>Analysis</b>	The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president's office during the fiscal year ended June 30, 2023:				
		<b>Institutional</b>	<b>Foundation</b>	<b>External</b>	<b>Total</b>
	President:				
	Salary and Benefits	\$248,082	\$0	\$0	\$248,082
	Bonus Payments	\$0	\$0	\$0	\$0
	Discretionary Allowance	\$0	\$0	\$0	\$0
	Housing Allowance	\$10,800	\$0	\$0	\$10,800
	Vehicle Allowance	\$8,400	\$0	\$0	\$8,400
	Other Allowances	\$5,200	\$0	\$0	\$5,200
	Salary, Benefits & Other Payments	\$272,482	\$0	\$0	\$272,482
	Travel (Schedule A)	\$2,265	\$0	\$0	\$2,265
	Business Meals and Hospitality (Schedule B)	\$1,389	\$3,700	\$0	\$5,089
	Other Expenses (Schedule C)	\$0	\$492	\$0	\$492
	President's Office:				
	Salary and Benefits	\$102,410	\$0	\$0	\$102,410
	Travel	\$2,317	\$1,117	\$0	\$3,434
	Business Meals and Hospitality	\$0	\$0	\$0	\$0
	Other Expenses	\$9,639	\$0	\$0	\$9,639
	Total Expenses	\$390,502	\$5,309	\$0	\$395,811

	<p><b>Additional Disclosures:</b></p> <p><b>Housing Allowance</b> - The President was provided a housing allowance of \$900 per month.</p> <p><b>Other Allowances</b>-The President was provided allowances for a cell phone at \$100.00 per month and administrative expense of \$333.33 per month, which were paid as taxable income.</p> <p><b>Vehicle Allowance</b> – The President was provided a vehicle allowance of \$700 per month.</p>
<p><b>Conclusion</b></p>	<p>The objectives of the audit of the expenses of the Office of the President for Jackson State Community College for the fiscal year July 1, 2022 through June 30, 2023 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>

**Jackson State Community College  
Summary of the President's Expenses - Audited  
For the Period July 1, 2022 to June 30, 2023**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 248,082	\$ -	\$ -	\$ -	\$ -	\$ 248,082
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>272,482</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>272,482</u>
Travel	A	2,265	-	-	-	-	2,265
Business Meals and Hospitality	B	1,389	3,700	-	-	-	5,089
Other Expenses	C	-	492	-	-	-	492
Total Expenses for the President		<u>276,136</u>	<u>4,192</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>280,328</u>
<b>President's Office:</b>							
Salary and Benefits (1 FTE)		102,410	-	-	-	-	102,410
Travel		2,317	1,117	-	-	-	3,434
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		9,639	-	-	-	-	9,639
		<u>114,366</u>	<u>1,117</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>115,483</u>
<b>Total Expenses</b>		<u>\$ 390,502</u>	<u>\$ 5,309</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 395,811</u>

**Additional Disclosures:**

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

**Other Allowances** - The President was provided other spending allowances of \$100.00 per month for cell phone, and \$333.33 per month for administrative expense, which were paid as taxable income.

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

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

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

**Jackson State Community College**  
**Schedule A - Travel Expenses for the President - Audited**  
**For the Period July 1, 2022 to June 30, 2023**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals &		President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code	
							Incidentals	Other	Institutional	Foundation	Institutional	Foundation				
12/3/22	12/6/22	9/19/22	Atlanta, GA	SACSCOC Annual Meeting	\$ -	\$ -	\$ -	\$ -	550	\$ 550	\$ -	\$ -	\$ -	\$ -	550	100010-74830
12/3/22	12/8/22	12/16/22	Atlanta, GA	SACSCOC Annual Meeting (Kyle Barron attended for Dr. Pimentel)	248	734	259	13	1,254	-	-	-	-	1,254	100010-73200	
6/14/23	6/16/23	6/26/23	Chattanooga, TN	TBR Quarterly Board Meeting	-	293	148	20	461	-	-	-	-	461	100010-73100	
<b>Total Travel Expenses for the President</b>					<b>\$ 248</b>	<b>\$ 1,027</b>	<b>\$ 407</b>	<b>\$ 683</b>	<b>\$ 2,265</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,265</b>		



**Jackson State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Audited**  
**For the Period July 1, 2022 to June 30, 2023**

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					
8/19/22	9/23/22	Sams Club	2022 Fall Convocation	\$ 136	\$ -	\$ -	\$ -	\$ -	\$ 136	100	\$ 1.36	100010-74503
Season	9/22/22	The Jackson Symphony	Maestro Table - Full Season	-	3,200	-	-	-	3,200	8	\$ 400.00	263034
11/11/22	12/30/22	Hub City Deli	TBR, JSCC and UTM Lunch Meeting	39	-	-	-	-	39	3	\$ 12.85	100010-74503
11/11/22	11/28/22	Kroger	President's Office Supplies (water, etc.)	20	-	-	-	-	20			100010-74503
3/8/24	3/8/24	Heather Freeman	Reimbursement for Office Supplies (water, coffee, etc.)	26	-	-	-	-	26			100010-74503
Various	3/15/23	Heather Freeman	Reimbursement for Coffee for President's Coffee Hour - Various dates	300	-	-	-	-	300	100	\$ 3.00	100010-74503
3/28/23	3/28/23	Hardin County Exchange Club	Exchange Club Dinner	-	500	-	-	-	500	8	\$ 62.50	263034
3/31/23	4/14/23	Heather Freeman	Starbucks Reimbursement - Strategic Planning Retreat	60	-	-	-	-	60	60	\$ 1.00	100010-74503
3/31/23	4/19/23	Heavenly Ham	Strategic Planning Retreat	600	-	-	-	-	600	60	\$ 10.00	100010-74503
											\$ 11.00	
5/11/23	5/17/23	Gourmet Your Way	Quarterly Chamber President's Meeting	208	-	-	-	-	208	12	\$ 17.37	100010-74503
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 1,389</b>	<b>\$ 3,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,089</b>			

**Jackson State Community College**  
**Schedule C - Other Expenses for the President - Audited**  
**For the Period July 1, 2022 to June 30, 2023**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
8/15/22	Reed & Associates	Tribute for former JSCC President Dr. Nelms	\$ -	\$ 392	\$ -	\$ -	\$ -	\$ 392	263034
1/26/23	Jackson State Community College	Scholarship B. Ellis	-	100	-	-	-	100	263034
<b>Total Other Operating Expenses for the President</b>			<b>\$ -</b>	<b>\$ 492</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 492</b>	

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

For the Period July 1, 2022 through June 30, 2023

October 18, 2023

Northeast State Community College  
Audit of President's Expenses  
For the Period July 1, 2022 through June 30, 2023

Table of Contents

Letter of Transmittal	
Executive Summary	1 – 2
Exhibits	
Summary of President's Expenses	3
Schedule A – Schedule of Travel Expenses for the President	4
Schedule B – Business Meals and Hospitality Expenses for the President	5
Schedule C – Other Expenses for the President	6



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(865) 882-4529 Fax (865) 882-4601

[www.roanestate.edu](http://www.roanestate.edu)

*Office of Internal Audit*

October 18, 2023

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

Dear Audit Committee:

Enclosed is the internal audit report of the expenses of the Office of the President for Northeast State Community College for the fiscal year July 1, 2022 to June 30, 2023, 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 Northeast State Community College personnel during the review.

Sincerely,

Cynthia L. Cortesio, CIA  
Director of Internal Audit  
Roane State Community College

CC: Dr. Jeff McCord, President  
Chad Bailey, Vice President for Finance & Information Technology  
Mike Batson, Chief Audit Executive, TBR System-Wide Internal Audit  
Chris Hyder, Director of Internal Audit

**Northeast State Community College**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2022 – June 30, 2023**

<b>President</b>	Dr. Jeffrey McCord	<b>Internal Auditor</b>	Cynthia Cortesio, Roane State Community College																																																																																											
<b>Objectives</b>	To comply with Tennessee Code Annotated, Title 49, Chapter 7 and Tennessee Board of Regents (TBR) Policy 4:03:03:60, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2022 to June 30, 2023; 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.																																																																																													
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<b>Analysis</b>	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president's office during the fiscal year ended June 30, 2023:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: center; width: 15%;">Institutional</th> <th style="text-align: center; width: 15%;">Foundation</th> <th style="text-align: center; width: 10%;">External</th> <th style="text-align: center; width: 10%;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5">President:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$303,745</td> <td></td> <td></td> <td style="text-align: right;">\$303,745</td> </tr> <tr> <td>Bonus Payments</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$4,000</td> <td></td> <td></td> <td style="text-align: right;">\$4,000</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$10,800</td> <td></td> <td></td> <td style="text-align: right;">\$10,800</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">\$8,400</td> <td></td> <td></td> <td style="text-align: right;">\$8,400</td> </tr> <tr> <td>Other Allowances</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Salary, Benefits &amp; Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$326,945</td> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">\$326,945</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$7,268</td> <td></td> <td></td> <td style="text-align: right;">\$7,268</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$507</td> <td style="text-align: right;">\$9,878</td> <td></td> <td style="text-align: right;">\$10,385</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$14,069</td> <td></td> <td></td> <td style="text-align: right;">\$14,069</td> </tr> <tr> <td colspan="5">President's Office:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$165,007</td> <td></td> <td></td> <td style="text-align: right;">\$165,007</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$5,026</td> <td></td> <td></td> <td style="text-align: right;">\$5,026</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; border-top: 1px solid black;">\$19,028</td> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">\$19,028</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$537,850</td> <td style="text-align: right; border-bottom: 3px double black;">\$9,878</td> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$547,728</td> </tr> </tbody> </table>					Institutional	Foundation	External	Total	President:					Salary and Benefits	\$303,745			\$303,745	Bonus Payments					Discretionary Allowance	\$4,000			\$4,000	Housing Allowance	\$10,800			\$10,800	Vehicle Allowance	\$8,400			\$8,400	Other Allowances					Salary, Benefits & Other Payments	\$326,945			\$326,945	Travel (Schedule A)	\$7,268			\$7,268	Business Meals and Hospitality (Schedule B)	\$507	\$9,878		\$10,385	Other Expenses (Schedule C)	\$14,069			\$14,069	President's Office:					Salary and Benefits	\$165,007			\$165,007	Travel	\$5,026			\$5,026	Business Meals and Hospitality					Other Expenses	\$19,028			\$19,028	Total Expenses	\$537,850	\$9,878		\$547,728
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	<p><b>Additional Disclosures:</b></p> <p><b>Discretionary Allowance</b> – The President was provided a discretionary spending allowance of \$333 per month. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income.</p> <p><b>Housing Allowance</b> – The President was provided a housing allowance of \$900 per month.</p> <p><b>Vehicle Allowance</b> – The President was provided a vehicle allowance of \$700 per month.</p>		
<b>Observations</b>	Housing, Vehicle and Discretionary Allowances were not separately disclosed but were included in the total dollar amounts allocated to the President.		
<b>Questioned Costs</b>	None	<b>Recoveries</b>	N/A
<b>Conclusion</b>	The objectives of the audit of the expenses of the Office of the President for Northeast State Community College for the fiscal year July 1, 2022 through June 30, 2023 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls. The supplemental schedules on which this report is based were revised to correct some classification errors. The supplemental schedules included with this report fairly represent the expenses of the president’s office.		
<b>Restriction on Use of Report</b>	<i>This report is intended solely for the internal use of the Tennessee Board of Regents and Northeast State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR Office of System-wide Internal Audit or Northeast State Community College, Office of Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public record.</i>		

**Northeast State Community College**  
**Summary of the President's Expenses - Audited**  
**For the Period July 1, 2022 to June 30, 2023**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$303,745					\$303,745
Bonus Payments							
Discretionary Allowance		\$4,000					\$4,000
Housing Allowance		\$10,800					\$10,800
Vehicle Allowance		\$8,400					\$8,400
Other Allowances							
<b>Salary, Benefits &amp; Other Payments</b>		<u>\$326,945</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$326,945</u>
Travel	A	\$7,268					\$7,268
Business Meals and Hospitality	B	\$507			\$9,878		\$10,385
Other Expenses	C	\$14,069					\$14,069
<b>Total Expenses for the President</b>		<u>\$348,789</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$9,878</u>	<u>\$ -</u>	<u>\$358,667</u>
<b>President's Office:</b>							
Salary and Benefits (2 FTE)		\$165,007					\$165,007
Travel		\$5,026					\$5,026
Business Meals and Hospitality							
Other Expenses		\$19,028					\$19,028
		<u>\$189,061</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$189,061</u>
<b>Total Expenses</b>		<u><b>\$537,850</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$9,878</b></u>	<u><b>\$ -</b></u>	<u><b>\$547,728</b></u>

**Additional Disclosures:**

**Housing** - The President is provided a housing allowance of \$10,800 for Fiscal Year 2023.

**Vehicle** - The President is provided a vehicle allowance of \$8,400 for Fiscal Year 2023

**Other Allowances** - The President is provided other spending allowances of \$4,000 for Fiscal Year 2023.

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



Northeast State Community College  
Schedule A - Travel Expenses for the President - Audited  
For the Period July 1, 2022 to June 30, 2023

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				
7/17/22	7/20/22	7/26/22	Orlando, FL	2022 SACSCOC Institute on Quality Enhancement and Accreditation	\$574	\$739	\$208		\$1,521					\$1,521	11000-73201	
9/22/22	9/23/22	9/29/22	Pellissippi State, Knoxville, TN	TBR Quarterly Board Meeting	\$144	\$192	\$88		\$424					\$424	11000-74983	
11/5/22	11/6/22	11/10/22	Murfreesboro, TN	TN Aviation Hall of Fame 2022 Inductions Gala		\$184	\$89	\$9	\$282					\$282	11000-73101	
2/10/23	2/10/23	1/26/23	Kingsport, TN	2023 Regional Legislative Breakfast				\$40	\$40					\$40	11000-73101	
2/14/23	2/16/23	2/21/23	Chicago, IL	DREAM Annual Convention	\$233	\$456	\$198	\$132	\$1,019					\$1,019	11000-73201	
3/27/23	3/30/23	4/18/23	Nashville, TN	Tennessee College Association Annual Meeting		\$1,166	\$276	\$2,199	\$3,641					\$3,641	11000-73101 / 127010-11000-73201	
6/14/23	6/16/23	6/22/23	Chattanooga State, Chattanooga, TN	TBR Quarterly Board Meeting		\$256	\$73	\$12	\$341					\$341	11000-73101	
<b>Total Travel Expenses for the President</b>					<b>\$951</b>	<b>\$2,993</b>	<b>\$932</b>	<b>\$2,392</b>	<b>\$7,268</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$7,268</b>

Northeast State Community College  
Schedule B - Business Meals & Hospitality Expenses for the President - Audited  
For the Period July 1, 2022 to June 30, 2023

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					
8/5/22	8/2/22	Broyles Hospitality	Commissioner McWhorter TEC Visit	\$141					\$141	50	\$2.82	11000-74983
8/15/22	8/8/22	Firehouse Restaurant	Fall Convocation luncheon for all staff and faculty				\$4,240		\$4,240	300	\$14.13	F 11001-74983
10/28/22	11/3/22	Stephanie Barham / Main Street Café	Lunch with local mayors	\$154					\$154	12	\$12.83	11000-74983
12/15/22	12/13/22	Giuseppe's Catering	Foundation Fall Board Meeting Lunch				\$1,233		\$1,233	50	\$24.66	F 11001-74983
1/17/23	3/21/23	Cracker Barrel	Maintenance Staff Appreciation Breakfast	\$212					\$212	15	\$14.13	11000-74983
5/5/23	3/17/23	Meadowview Convention Center	Spring Foundation Board Meeting - deposit				\$550		\$550	75	\$7.33	F 11001-74983
5/5/23	6/1/23	Meadowview Convention Center	Spring Foundation Board Meeting				\$3,855		\$3,855	75	\$51.40	F 11001-74983
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$507</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$9,878</b>	<b>\$ -</b>	<b>\$10,385</b>			

**Northeast State Community College**  
**Schedule C - Other Expenses for the President - Audited**  
**For the Period July 1, 2022 to June 30, 2023**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
3/6/23	Workspace Interiors	Furniture for President's Office	\$12,959					\$12,959	11000-74506
4/14/23	Inspire Business Interiors	Furniture for President's Office	\$1,110					\$1,110	11000-74506
<b>Total Other Operating Expenses for the President</b>			<b>\$14,069</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$14,069</b>	

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

**For the Period July 1, 2022 through June 30, 2023**

**October 23, 2023**

**Pellissippi State Community College  
Audit of President's Expenses  
For the Period July 1, 2022 through June 30, 2023**

**Table of Contents**

Letter of Transmittal	
Executive Summary .....	1 – 2
Exhibits	
Summary of President's Expenses .....	3
Schedule B - Schedule of Travel Expenses for the President .....	4
Schedule C - Business Meals and Hospitality Expenses for the President .....	5
Schedule C – Other Expenses for the President .....	6

October 23, 2023

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 Pellissippi State Community College for the fiscal year July 1, 2022 to June 30, 2023, 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 do appreciate the courtesy and cooperation of Pellissippi State Community College personnel during the review.

Sincerely,



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

CC: President  
Vice President for Business  
Chief Audit Executive  
Director of Internal Audit

**Pellissippi State Community College**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2022 – June 30, 2023**

<b>President</b>	Dr. Anthony Wise	<b>Internal Auditor</b>	Mark A. Ortlieb, CPA Walters State Community College																																																																																							
<b>Objectives</b>	To comply with Tennessee Code Annotated, Title 49, Chapter 7 and Tennessee Board of Regents (TBR) Policy 4:03:03:60, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2022 to June 30, 2023; to determine compliance with state statutes and TBR and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of, or for the benefit of the president regardless of the funding source.																																																																																									
<b>Scope</b>	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																																									
<b>Analysis</b>	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president's office during the fiscal year ended June 30, 2023:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: right; width: 10%;">Institu- tional</th> <th style="text-align: right; width: 10%;">Other Institu- tional</th> <th style="text-align: right; width: 10%;">External</th> <th style="text-align: right; width: 10%;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5"><b>President:</b></td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$302,903</td> <td style="text-align: right;">\$-0-</td> <td style="text-align: right;">-0-</td> <td style="text-align: right;">\$302,903</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">4,000</td> <td style="text-align: right;">0-</td> <td style="text-align: right;">-0-</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;">-0-</td> <td style="text-align: right;">-0-</td> <td style="text-align: right;">10,800</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">-0-</td> <td style="text-align: right;">-0-</td> <td style="text-align: right;">-0-</td> <td style="text-align: right;">-0-</td> </tr> <tr> <td>Other Allowances</td> <td style="text-align: right;">1,200</td> <td style="text-align: right;">-0-</td> <td style="text-align: right;">-0-</td> <td style="text-align: right;">1,200</td> </tr> <tr> <td>Salary, Benefits &amp; Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">318,903</td> <td style="text-align: right; border-top: 1px solid black;">-0-</td> <td style="text-align: right; border-top: 1px solid black;">-0-</td> <td style="text-align: right; border-top: 1px solid black;">318,903</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">8,468</td> <td style="text-align: right;">4,930</td> <td style="text-align: right;">957</td> <td style="text-align: right;">14,355</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">4,350</td> <td style="text-align: right;">8,381</td> <td style="text-align: right;">-0-</td> <td style="text-align: right;">12,731</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">35,250</td> <td style="text-align: right;">-0-</td> <td style="text-align: right;">-0-</td> <td style="text-align: right;">35,250</td> </tr> <tr> <td colspan="5"><b>President's Office:</b></td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">68,170</td> <td style="text-align: right;">-0-</td> <td style="text-align: right;">-0-</td> <td style="text-align: right;">68,170</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">-0-</td> <td style="text-align: right;">-0-</td> <td style="text-align: right;">-0-</td> <td style="text-align: right;">-0-</td> </tr> <tr> <td>Business Meals and Hospitality</td> <td style="text-align: right;">1,344</td> <td style="text-align: right;">-0-</td> <td style="text-align: right;">-0-</td> <td style="text-align: right;">1,344</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">7,562</td> <td style="text-align: right;">-0-</td> <td style="text-align: right;">-0-</td> <td style="text-align: right;">7,562</td> </tr> <tr> <td><b>Total Expenses</b></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b>\$444,047</b></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b>\$13,311</b></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b>\$957</b></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b>\$458,315</b></td> </tr> </tbody> </table> <p><b>Additional Disclosures:</b></p> <p><b>Housing Allowance</b> - The President was provided a housing allowance of \$900 per month.  <b>Other Allowances</b> – The President was provided other allowances of \$4,000 and \$1,200 for discretionary spending and a cellular telephone subsidy, respectively, which were paid</p>						Institu- tional	Other Institu- tional	External	Total	<b>President:</b>					Salary and Benefits	\$302,903	\$-0-	-0-	\$302,903	Discretionary Allowance	4,000	0-	-0-	4,000	Housing Allowance	10,800	-0-	-0-	10,800	Vehicle Allowance	-0-	-0-	-0-	-0-	Other Allowances	1,200	-0-	-0-	1,200	Salary, Benefits & Other Payments	318,903	-0-	-0-	318,903	Travel (Schedule A)	8,468	4,930	957	14,355	Business Meals and Hospitality (Schedule B)	4,350	8,381	-0-	12,731	Other Expenses (Schedule C)	35,250	-0-	-0-	35,250	<b>President's Office:</b>					Salary and Benefits	68,170	-0-	-0-	68,170	Travel	-0-	-0-	-0-	-0-	Business Meals and Hospitality	1,344	-0-	-0-	1,344	Other Expenses	7,562	-0-	-0-	7,562	<b>Total Expenses</b>	<b>\$444,047</b>	<b>\$13,311</b>	<b>\$957</b>	<b>\$458,315</b>
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	<p>as taxable income.</p> <p><b>Vehicle</b> – The President was provided the use of a vehicle. The purchase cost of the vehicle in fiscal year 2017 was \$27,649. Vehicle maintenance and operating costs, totaling \$367 for the period, were recorded in Other Expenses under the President’s Office category. Any personal use value of the vehicle is reported to the president as taxable income. Also in the Other Expenses under the President’s Office category is a Renewals and Replacement Charge of \$6,000 that represents a non-cash expenditure and approximates depreciation expense.</p> <p><b>TBR Meeting Expenses</b> – The college hosted the Tennessee Board of Regents quarterly meeting in September 2022. Expenses for this meeting, totaling \$8,381, were recorded in Business Meals and Hospitality and are detailed on Supplemental Schedule B, Business Meals and Hospitality Expenses.</p> <p><b>External Sources</b> – This report includes the cost of items provided, paid, or reimbursed by external sources for the benefit of the President and consist of a tnAchieves-sponsored visit to Valencia College in Florida, including lodging costs paid by tnAchieves.</p>
<b>Conclusion</b>	<p>The objectives of the audit of the expenses of the Office of the President for Pellissippi State Community College for the fiscal year July 1, 2022 through June 30, 2023 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls.</p> <p>The supplemental schedules included with this report fairly represent the expenses of the president’s office.</p>
<b>Restriction on Use of Report</b>	<p><i>This report is intended solely for the internal use of the Tennessee Board of Regents and the Pellissippi State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit, and Pellissippi 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>



**Pellissippi State Community College  
Summary of the President's Expenses - Audited  
For the Period July 1, 2022 to June 30, 2023**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>Salary and Benefits</b>		\$ 302,903	\$ -	\$ -	\$ -	\$ -	\$ 302,903
<b>Discretionary Allowance</b>		4,000	-	-	-	-	4,000
<b>Housing Allowance</b>		10,800	-	-	-	-	10,800
<b>Other Allowances</b>		1,200	-	-	-	-	1,200
<b>Salary, Benefits &amp; Other Payments</b>		<u>318,903</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>318,903</u>
<b>Travel</b>	A	8,468	-	4,930	-	957	14,355
<b>Business Meals and Hospitality</b>	B	4,350	-	8,381	-	-	12,731
<b>Other Expenses</b>	C	35,250	-	-	-	-	35,250
<b>Total Expenses for the President</b>		<u>366,971</u>	<u>-</u>	<u>13,311</u>	<u>-</u>	<u>957</u>	<u>381,239</u>
<b>President's Office:</b>							
<b>Salary and Benefits (1 FTE)</b>		68,170	-	-	-	-	68,170
<b>Business Meals and Hospitality</b>		1,344	-	-	-	-	1,344
<b>Other Expenses</b>		7,562	-	-	-	-	7,562
		<u>77,076</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>77,076</u>
<b>Total Expenses</b>		<u>\$ 444,047</u>	<u>\$ -</u>	<u>\$ 13,311</u>	<u>\$ -</u>	<u>\$ 957</u>	<u>\$ 458,315</u>

**Additional Disclosures:**

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2017 was \$27,649.20. Costs to maintain the vehicle are paid by the college and totaled \$366.72 (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** - tnAchieves sponsored visit to Valencia College in Florida. Lodging 1/25/23 paid by tnAchieves.

**TBR Meeting Expense**-The college hosted the Tennessee Board of Regents quarterly meeting in September 2022. Expenses for this meeting, totaling \$8,380.70, were recorded on line 17H and are detailed on Supplemental Schedule B, Business Meals and Hospitality Expenses.

*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.*

Mississippi State Community College  
Schedule A - Travel Expenses for the President - Audited  
For the Period July 1, 2022 to June 30, 2023

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals &		President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
							Incidentals	Other	Institutional	Foundation	Institutional	Foundation			
10/2/22	10/5/22	7/5/22	Boston, MA	NACCE Annual Conference	\$ 606	\$ 801	\$ 276	\$ 993	\$ 2,676	\$ -	\$ -	\$ -	\$ -	\$ 2,676	100010/73210
11/3/22	11/4/22	11/6/22	Nashville, TN	TnCIS Conference	-	256	118	49	423	-	-	-	-	423	100010/73110
12/4/22	12/6/22	9/21/22	Atlanta, GA	SACSCOC Annual Meeting*	48	-	-	550	598	-	-	-	-	598	100010/73210
12/13/22	12/13/22	12/16/22	Knoxville, TN	State of Education in TN event	-	-	-	6	6	-	-	-	-	6	100010/73100
1/27/23	1/27/23	1/6/23	Clinton, TN	Anderson County Chamber of Commerce-Regional Legislative Breakfast Event	-	-	-	35	35	-	-	-	-	35	100010/73110
1/25/23	1/26/23	1/6/23	Oriando, FL	trAchieves College Learning-Valencia College Visit**	880	-	12	65	-	-	-	-	957	957	trAchieves
3/28/23	3/30/23	4/13/23	Nashville, TN	SOAR TBR Meeting	-	625	138	-	763	-	-	-	-	763	100010/73100
3/30/23	4/4/23	1/27/23	Denver, CO	American Association of Community Colleges Conference-Reaching New Heights	558	1,562	454	1,245	3,819	-	-	-	-	3,819	100010/73210
4/11/23	4/11/23	4/21/23	Knoxville, TN	UT & TnAchieves Meeting and Knox Co. Industrial Development Meeting	-	-	-	7	7	-	-	-	-	7	100010/73100
5/17/23	5/17/23	6/8/23	Knoxville, TN	Leadership Knoxville Luncheon	-	-	-	3	3	-	-	-	-	3	100010/73100
6/15/23	6/16/23	6/22/23	Chatanooga, TN	TBR Quarterly Board Meeting	-	128	-	10	138	-	-	-	-	138	100010/73100
6/17/23	6/27/23		Munich, Germany	Professional Development-Alps Sustainability Program	4,100	-	830	-	-	-	4,930	-	-	4,930	TnCIS
<b>Total Travel Expenses for the President</b>					<b>\$ 6,192</b>	<b>\$ 3,372</b>	<b>\$ 1,828</b>	<b>\$ 2,963</b>	<b>\$ 8,468</b>	<b>\$ -</b>	<b>\$ 4,930</b>	<b>\$ -</b>	<b>\$ 957</b>	<b>\$ 14,355</b>	

\*Unable to attend due to illness. Airline credit applied in 3rd quarter.

\*\*trAchieves provided lodging 1/25/23, amount is unknown.

**Pellissippi State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Audited**  
**For the Period July 1, 2022 to June 30, 2023**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/8/22	7/26/22	Hard Knox Pizzeria	Networking Lunch with Donor and Student	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ 40	3	\$ 13.33	100010/74984
7/11/22	7/26/22	Likewise Roastery	Coffee with Prospective Donor	10	-	-	-	-	10	3	\$ 3.33	100010/74984
7/12/22	7/26/22	Brasserie	Appreciation Dinner for Foundation Board Members	400	-	-	-	-	400	9	\$ 44.44	100010/74984
8/16/22	9/6/22	Panera Bread	West Building Ribbon Cutting	30	-	-	-	-	30	3	\$ 10.00	100010/74984
8/18/22	9/6/22	Panera Bread	TBR Quarterly Meeting Preparation-Lunch TBR Staff	-	-	91	-	-	91	6	\$ 15.17	100070/74984
9/20/22	9/29/22	Panera Bread	TBR Quarterly Meeting-Setup 9/20 TBR Staff	-	-	20	-	-	20	7	\$ 2.86	100070/74984
9/21/22	9/29/22	Panera Bread	TBR Quarterly Meeting- All Day Setup 9/21-TBR Staff	-	-	40	-	-	40	14	\$ 2.86	100070/74984
9/22-23/2022	9/29/22	Vienna Coffee Company	TBR Quarterly Meeting-Beverages 9/22-23 and Breakfast 9/23	-	-	975	-	-	975	100	\$ 9.75	100070/74984
9/22/22	10/6/22	Gentry School Bus Lines, Inc.	TBR Quarterly Meeting-Motor coach transportation	-	-	3,200	-	-	3,200			100070/73300
9/22/22	10/4/22	D and M of Knoxville LLC	TBR Quarterly Meeting- Posters and signage	-	-	117	-	-	117			100070/74120
9/22/22	10/7/22	Baron's Inc.	TBR Quarterly Meeting-Lunch on 9/22	-	-	2,975	-	-	2,975	132	\$ 22.54	100070/74984
9/22/22	10/12/22	Sam's Club	TBR Quarterly Meeting- Hospitality Room Supplies	-	-	824	-	-	824			100070/74984
9/22/23	10/14/22	Food City	TBR Quarterly Meeting-TBR Staff Requested Supplies	-	-	33	-	-	33			100070/74984
9/22/23	10/31/22	PSCC Motor Pool	TBR Quarterly Meeting-Motor Pool Charges	-	-	106	-	-	106			100070/73980
10/6/22	10/14/22	Ham 'N Goody's	Achieving the Dream Visit-Cookies	90	-	-	-	-	90	48	\$ 1.88	100010/74984
10/6/22	10/14/22	Panera Bread	Achieving the Dream Visit-Coffee	205	-	-	-	-	205	48	\$ 4.27	100010/74984
10/6/22	10/14/22	Panera Bread	Achieving the Dream Visit-Lunch	127	-	-	-	-	127	10	\$ 12.70	100010/74984
12/9/22	12/15/22	Dunkin'	Graduation Gathering-Donuts and Coffee	144	-	-	-	-	144	70	\$ 2.06	100010/74984
2/2/23	3/2/23	Brown Bag	Black History Month Event-Lunch with Speaker and Students	108	-	-	-	-	108	9	\$ 12.00	100010/74984
3/10/23	3/14/23	Panera Bread	Strategic Recruitment Lunch	228	-	-	-	-	228	15	\$ 15.20	100010/74984
3/27/23	3/31/23	Brown Bag	Lunch Meeting with Knox County Schools Superintendent	24	-	-	-	-	24	2	\$ 12.00	100010/74984
4/10/23	4/21/23	Cazzy's Corner Grill	Pellissippi Origin Stories Gathering	261	-	-	-	-	261	30	\$ 8.70	100050/74984
4/21/23	5/2/23	Chesapeake's	Lunch Meeting with Board of Education Members	120	-	-	-	-	120	4	\$ 30.00	100010/74984
5/3/23	5/16/23	Panera Bread	Lunch Meeting with Barge Designs	161	-	-	-	-	161	11	\$ 14.64	100010/74984
5/23/23	6/6/23	Smothers Management	Executive Conversation Luncheon	2,402	-	-	-	-	2,402	50	\$ 48.04	100050/74984
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 4,350</b>	<b>\$ -</b>	<b>\$ 8,381</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,731</b>			

**Pellissippi State Community College**  
**Schedule C - Other Expenses for the President - Audited**  
**For the Period July 1, 2022 to June 30, 2023**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
9/9/21	EAB	Strategic Advisory Services (Prepaid Jul-Aug 2022)	\$ 4,683	\$ -	\$ -	\$ -	\$ -	\$ 4,683	100050/74480
8/23/22	EAB	Strategic Advisory Services	28,100	-	-	-	-	28,100	100050/74480
5/16/23	EAB	Strategic Advisory Services	2,467	-	-	-	-	2,467	100050/74480
<b>Total Other Operating Expenses for the President</b>			<b>\$ 35,250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,250</b>	

**Chattanooga State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

	Supplemental Schedule	President's Budgetary Accounts		General Expense & Foundation		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 293,728	\$ -	\$ -	\$ -	\$ -	\$ 293,728
Bonus Payments		3,359	-	-	-	-	3,359
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		-	-	-	-	-	-
<b>Salary, Benefits &amp; Other Payments</b>		<u>320,287</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>320,287</u>
Travel	A	2,996	-	-	-	-	2,996
Business Meals and Hospitality	B	3,613	658	11,015	14,040	-	29,326
Other Expenses	C		1,810	-	-	-	1,810
<b>Total Expenses for the President</b>		<u>326,896</u>	<u>2,468</u>	<u>11,015</u>	<u>14,040</u>	<u>-</u>	<u>354,419</u>
<b>President's Office:</b>							
Salary and Benefits (1 FTE)		80,770	-	-	-	-	80,770
Travel		185	-	-	-	-	185
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		4,482	-	-	-	-	4,482
		<u>85,437</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,437</u>
<b>Total Expenses</b>		<u>\$ 412,332</u>	<u>\$ 2,468</u>	<u>\$ 11,015</u>	<u>\$ 14,040</u>	<u>\$ -</u>	<u>\$ 439,855</u>

**Additional Disclosures:**

**Bonus Payments** – The President was authorized for and received a bonus payment during the period of \$ 3,359.00

**Chattanooga State Community College**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

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			
7/7/22	7/7/22	10/5/22	Convention Center	Rotary Meeting	\$ -	\$ -	\$ -	2	\$ 2	\$ -	\$ -	\$ -	\$ -	2	110001-73100
8/11/22	8/11/22	10/5/22	Convention Center	Rotary Meeting	-	-	-	2	2	-	-	-	-	2	110001-73100
8/25/22	8/25/22	10/5/22	United Way	HSC Student profile meeting	-	-	-	2	2	-	-	-	-	2	110001-73100
8/25/22	8/25/22	10/5/22	Convention Center	Rotary Meeting	-	-	-	2	2	-	-	-	-	2	110001-73100
8/29/22	8/29/22	10/5/22	Chatt Chamber	Meeting with Legislators	-	-	-	2	2	-	-	-	-	2	110001-73100
9/12/22	9/12/22	10/5/22	Chatt Chamber	Brainerd Tech Center Meeting	-	-	-	2	2	-	-	-	-	2	110001-73100
9/15/22	9/15/22	10/5/22	Chambliss, Bahner & Stophel Families, Children & Adults Partnership	TnAchieves Meeting	-	-	-	2	2	-	-	-	-	2	110001-73100
9/16/22	9/16/22	10/5/22		UWChatt day of Service	-	-	-	8	8	-	-	-	-	8	110001-73100
9/22/22	9/23/22	10/5/22	Knoxville, TN - PSCC	TBR Quarterly Board Meeting	-	117	8	-	124	-	-	-	-	124	110001-73100
10/6/22	10/6/22	12/14/22	Convention Center	Rotary Meeting	-	-	-	2	2	-	-	-	-	2	110001-73100
10/17/22	10/18/22	11/16/22	Spencer, TN	TBR President/Board Retreat - Fall Creek Falls	-	-	37	-	37	-	-	-	-	37	110001-73100
10/19/22	10/19/22	12/14/22	Convention Center	Women of Distinction	-	-	-	8	8	-	-	-	-	8	110001-73100
10/24/22	10/27/22	9/20/22	Houston, TX	SASCOC reaffirmation visit*	-	-	-	-	-	-	-	-	-	-	110001-73200
11/4/22	11/4/22	12/14/22	TN Aquarium	TBR meeting planning	-	-	-	3	3	-	-	-	-	3	110001-73100
11/10/22	11/10/22	12/14/22	Convention Center	Rotary Meeting	-	-	-	2	2	-	-	-	-	2	110001-73100
11/16/22	11/16/22	12/14/22	Chatt Chamber	Board Meeting	-	-	-	2	2	-	-	-	-	2	110001-73100
12/1/22	12/5/22	12/14/22	Atlanta, GA	HERDI South Conference 12/1 - 12/3; SACSCOC Annual Conference 12/3 - 12/6	-	508	225	650	1,383	-	-	-	-	1,383	110001-73200
12/13/22	12/13/22	2/8/23	Incubator, Cherokee Blvd	Chamber Meeting	-	-	-	4	4	-	-	-	-	4	110001-73100
12/14/22	12/14/22	2/8/23	Chamber Office	Open House	-	-	-	2	2	-	-	-	-	2	110001-73100
12/15/22	12/15/22	2/8/23	Convention Center	Rotary Meeting	-	-	-	2	2	-	-	-	-	2	110001-73100
1/5/23	1/5/23	2/8/23	Convention Center	Rotary Meeting	-	-	-	2	2	-	-	-	-	2	110001-73100
1/19/23	1/19/23	2/8/23	Convention Center	Rotary Meeting	-	-	-	2	2	-	-	-	-	2	110001-73100
1/23/23	1/23/23	2/8/23	River City	Board Meeting	-	-	-	2	2	-	-	-	-	2	110001-73100
2/16/23	2/16/23	3/29/23	Convention Center	Rotary Meeting	-	-	-	2	2	-	-	-	-	2	110001-73100
2/21/23	2/21/23	3/29/23	Walker Theatre	Chamber Econ. Outlook	-	-	-	2	2	-	-	-	-	2	110001-73100
2/22/23	2/22/23	3/29/23	EPB	Chattanooga Climbs Meeting	-	-	-	2	2	-	-	-	-	2	110001-73100
2/23/23	2/23/23	3/29/23	Convention Center	Rotary Meeting	-	-	-	2	2	-	-	-	-	2	110001-73100
3/2/23	3/2/23	3/29/23	Convention Center	Rotary Meeting	-	-	-	2	2	-	-	-	-	2	110001-73100
3/8/23	3/8/23	3/29/23	Convention Center	CGLA Odyssey Awards Meeting with TN Deputy Governor & Commissioner of Transportation	-	-	-	2	2	-	-	-	-	2	110001-73100
3/8/23	3/8/23	3/29/23	Chamber Office	Meeting with County Mayor	-	-	-	2	2	-	-	-	-	2	110001-73100
3/21/23	3/21/23	3/29/23	County Mayor's Office	Parking Extension	-	-	-	1	1	-	-	-	-	1	110001-73100
3/21/23	3/21/23	3/29/23	County Mayor's Office	QED-C Quantum Conference	-	-	-	2	2	-	-	-	-	2	110001-73100
3/23/23	3/23/23	3/29/23	Convention Center	Rotary Meeting	-	-	-	2	2	-	-	-	-	2	110001-73100
3/23/23	3/23/23	3/29/23	Convention Center	QED-C Quantum Reception	-	-	-	2	2	-	-	-	-	2	110001-73100
3/23/23	3/23/23	3/29/23	TN Aquarium	TBR Board meeting and SOAR awards	-	892	77	171	1,141	-	-	-	-	1,141	110001-73100
3/27/23	3/28/23	4/6/23	Nashville, TN	Rotary	-	-	-	2	2	-	-	-	-	2	110001-73100
4/6/23	4/6/23	6/30/23	Convention Center	SkillsUSA Comps	-	-	-	2	2	-	-	-	-	2	110001-73100
4/18/23	4/18/23	6/30/23	Convention Center	Rotary	-	-	-	2	2	-	-	-	-	2	110001-73100
5/4/23	5/4/23	6/30/23	Convention Center	Electric Vehicle Conf	-	-	-	5	5	-	-	-	-	5	110001-73100
5/10/23	5/10/23	6/30/23	UTC	Rotary	-	-	-	2	2	-	-	-	-	2	110001-73100
5/25/23	5/25/23	6/30/23	Convention Center	Rotary	-	-	-	2	2	-	-	-	-	2	110001-73100
6/8/23	6/8/23	6/30/23	Convention Center	Rotary	-	-	-	2	2	-	-	-	-	2	110001-73100
6/15/23	6/15/23	6/30/23	TN Aquarium	TBR Board Dinner	-	-	-	11	11	-	-	-	-	11	110001-73100
6/22/23	6/22/23	6/30/23	Chatt Chamber	Chattanooga 2.0 Meeting	-	-	-	2	2	-	-	-	-	2	110001-73100
6/25/23	6/26/23	6/30/23	Knoxville, TN	Tennessee Mobility Summit	-	121	59	22	202	-	-	-	-	202	110001-73100
<b>Total Travel Expenses for the President</b>					<b>\$ -</b>	<b>\$ 1,638</b>	<b>\$ 406</b>	<b>\$ 952</b>	<b>\$ 2,996</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,996</b>	

\*SASCOC Transportation cost were paid for by the College in the amount of \$1,077.20. This amount was then reimbursed to Dr. Ashford, of which was in turn reimbursed to the College. Funds have been received and receipted leaving a \$0.00 balance for SACSCOC Reaffirmatin Visit Transportation cost

**Chattanooga State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		General Expense & Fnd		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
4/14/22	7/25/22	Rotary Club of Chattanooga	Rotary meeting	\$ -	\$ 69	\$ -	\$ -	\$ -	\$ 69	3	\$ 23.00	1020-74980
4/28/22	7/25/22	Rotary Club of Chattanooga	Rotary meeting	-	23	-	-	-	23	1	23.00	1020-74980
6/2/22	7/25/22	Rotary Club of Chattanooga	Rotary meeting	-	46	-	-	-	46	2	23.00	1020-74980
7/14/22	7/14/22	CHIPOTLE	Lunch at President's Retreat	356	-	-	-	-	356	21	16.96	100001-74980
10/13/22	1/5/23	Rotary Club of Chattanooga	Rotary meeting	-	182	-	-	-	182	7	26.00	1020-74980
11/10/22	1/5/23	Rotary Club of Chattanooga	Rotary meeting	-	78	-	-	-	78	3	26.00	1020-74980
11/14/22	12/2/22	Chatt State Food Services	Legislative Updates Lunch	945	-	-	-	-	945	29	32.58	100001-74980
12/15/22	1/5/23	Rotary Club of Chattanooga	Rotary meeting	-	156	-	-	-	156	6	26.00	1020-74980
12/15/22	12/19/22	Chatt State Food Services	President's Cabinet Meeting	452	-	-	-	-	452	17	26.59	100001-74980
1/19/23	4/3/23	Rotary Club of Chattanooga	Rotary meeting	-	52	-	-	-	52	2	\$ 26.00	1020-74980
2/10/23	2/17/23	Chatt State Food Services	CETAS Naming Ceremony	690	-	-	-	-	690	70	\$ 9.86	100001-74980
2/16/23	4/3/23	Rotary Club of Chattanooga	Rotary meeting	-	26	-	-	-	26	1	\$ 26.00	1020-74980
3/2/23	4/3/23	Rotary Club of Chattanooga	Rotary meeting	-	26	-	-	-	26	1	\$ 26.00	1020-74980
4/12/23	4/30/23	Chatt State Food Services	President's Luncheon to update City Council and County Commission on the state of the College	829	-	-	-	-	829	28	29.59	100001-74980
5/23/23	5/31/23	Chatt State Food Services	TBR site visit prior to June TBR Board Meeting at CHSCC Site visit with group from Ensign College, SLC UT - discuss implementation of 7-week schedules	291	-	-	-	-	291	18	16.17	100001-74980
5/31/23	5/31/23	Chatt State Food Services		50	-	-	-	-	50	15	3.33	100001-74980
6/15 - 6/16/2023	5/1/23	Tennessee Aquarium	TBR Board Meeting	-	-	-	250	-	250	125	\$ 2.00	2000-74980
6/15 - 6/16/2023	6/12/23	Hutton & Smith Taproom / VISA	TBR Board Meeting	-	-	-	103	-	103	125	\$ 0.83	2000-74980
6/15 - 6/16/2023	6/14/23	Hixson Liquors / VISA	TBR Board Meeting	-	-	-	51	-	51	125	\$ 0.41	2000-74980
6/15 - 6/16/2023	6/14/23	Publix / VISA	TBR Board Meeting	-	-	-	370	-	370	125	\$ 2.96	2000-74980
6/15 - 6/16/2023	6/30/23	Caroline Couch	TBR Board Meeting	-	-	-	697	-	697	125	\$ 5.58	2000-74980
6/15 - 6/16/2023	6/30/23	Susan Joseph	TBR Board Meeting	-	-	-	356	-	356	125	\$ 2.85	2000-74980
6/15 - 6/16/2023	6/30/23	Jennifer Bryant	TBR Board Meeting	-	-	-	16	-	16	125	\$ 0.12	2000-74980
6/15 - 6/16/2023	6/30/23	ChSCC - Food Services	TBR Board Meeting	-	-	-	5,122	-	5,122	125	\$ 40.97	2000-74980
6/15 - 6/16/2023	6/30/23	Tennessee Aquarium	TBR Board Meeting	-	-	-	796	-	796	125	\$ 6.37	2000-74980
6/15 - 6/16/2023	6/26/23	Events with Taste	TBR Board Meeting	-	-	-	6,279	-	6,279	125	\$ 50.23	2000-74980
6/15 - 6/16/2023	6/26/23	Events with Taste	TBR Board Meeting	-	-	156	-	-	156	125	\$ 1.25	100002-74980
6/15 - 6/16/2023	5/1/23	Tennessee Aquarium	TBR Board Meeting	-	-	800	-	-	800	125	\$ 6.40	100002-74980
6/15 - 6/16/2023	5/25/23	Pincrafters	TBR Board Meeting	-	-	443	-	-	443	125	\$ 3.54	100002-74500
6/15 - 6/16/2023	6/8/23	National Bank Products	TBR Board Meeting	-	-	207	-	-	207	125	\$ 1.66	100002-74500
6/15 - 6/16/2023	6/13/23	National Bank Products	TBR Board Meeting	-	-	1,514	-	-	1,514	125	\$ 12.11	100002-74500
6/15 - 6/16/2023	6/15/23	Remainstobeseen Inc	TBR Board Meeting	-	-	1,594	-	-	1,594	125	\$ 12.75	100002-74500
6/15 - 6/16/2023	6/21/23	Tennessee Aquarium	TBR Board Meeting	-	-	1,593	-	-	1,593	125	\$ 12.74	100002-74980
6/15 - 6/16/2023	6/21/23	Remainstobeseen Inc	TBR Board Meeting	-	-	1,012	-	-	1,012	125	\$ 8.09	100002-74500
6/15 - 6/16/2023	6/21/23	Sports Spectrum	TBR Board Meeting	-	-	492	-	-	492	125	\$ 3.94	100002-74500
6/15 - 6/16/2023	6/21/23	Staples	TBR Board Meeting	-	-	130	-	-	130	125	\$ 1.04	100002-74980
6/15 - 6/16/2023	6/22/23	Staples	TBR Board Meeting	-	-	86	-	-	86	125	\$ 0.69	100002-74980
6/15 - 6/16/2023	6/23/23	Courtyard by Marriott Downtown Chat	TBR Board Meeting	-	-	119	-	-	119	125	\$ 0.95	100002-74980

**Chattanooga State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		General Expense & Fnd		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
6/15 - 6/16/2023	6/30/23	Patterson, Nancy Marie.	TBR Board Meeting	-	-	25	-	-	25	125	\$ 0.20	100002-74500
6/15 - 6/16/2023	6/30/23	Amazon / VISA	TBR Board Meeting	-	-	96	-	-	96	125	\$ 0.77	100002-74500
6/15 - 6/16/2023	6/30/23	Party City Corp / VISA	TBR Board Meeting	-	-	74	-	-	74	125	\$ 0.59	100002-74500
6/15 - 6/16/2023	6/30/23	Publix / VISA	TBR Board Meeting	-	-	193	-	-	193	125	\$ 1.54	100002-74500
6/15 - 6/16/2023	6/30/23	The Barn Nursery / VISA	TBR Board Meeting	-	-	150	-	-	150	125	\$ 1.20	100002-74500
6/15 - 6/16/2023	6/30/23	Trader Joes / VISA	TBR Board Meeting	-	-	94	-	-	94	125	\$ 0.75	100002-74500
6/15 - 6/16/2023	6/30/23	ChSCC - Print Shop	TBR Board Meeting	-	-	913	-	-	913	125	\$ 7.31	100002-74130
6/15 - 6/16/2023	6/27/23	Jasper Memorial Funeral	TBR Board Meeting	-	-	1,325	-	-	1,325	125	\$ 10.60	100002-74500
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 3,613</b>	<b>\$ 658</b>	<b>11,015</b>	<b>14,040</b>	<b>\$ -</b>	<b>\$ 29,326</b>			



**Chattanooga State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/12/22	Leasa Summey	Funeral flowers - Elaine Hill	\$ -	\$ 235	\$ -	\$ -	\$ -	\$ 235	1020-74980
7/25/22	Rotary Club of Chattanooga	Quarterly dues	-	250	-	-	-	250	1020-74980
7/25/22	Leasa Summey	Funeral flowers - Tekeia Clay	-	235	-	-	-	235	1020-74980
10/3/22	Rotary Club of Chattanooga	Quarterly dues	-	250	-	-	-	250	1020-74980
11/22/22	Leasa Summey	Funeral flowers - Denise Heinly	-	120	-	-	-	120	1020-74980
1/5/23	Rotary Club of Chattanooga	Quarterly dues	-	250	-	-	-	250	1020-74980
3/22/23	Leasa Summey	Funeral flowers - Wamp grandmother	-	150	-	-	-	150	1020-74980
4/3/23	Rotary Club of Chattanooga	Quarterly dues Special Occasions	-	250	-	-	-	250	1020-74980
4/3/23	Rotary Club of Chattanooga	Assessment	-	70	-	-	-	70	1020-74980
<b>Total Other Operating Expenses for the President</b>			<b>\$ -</b>	<b>\$ 1,810</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,810</b>	

**Dyersburg State Community College  
Summary of the President's Expenses - Unaudited  
For the Period July 1, 2022 to June 30, 2023**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 259,763	\$ -	\$ -	\$ -	\$ -	\$ 259,763
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		8,365	-	-	-	-	8,365
Other Allowances		-	-	-	-	-	-
<b>Salary, Benefits &amp; Other Payments</b>		<u>282,928</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>282,928</u>
Travel	A	21,243	-	-	-	-	21,243
Business Meals and Hospitality	B	18,060	-	-	-	-	18,060
Other Expenses	C	34,667	-	-	-	-	34,667
<b>Total Expenses for the President</b>		<u>356,898</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>356,898</u>
<b>President's Office:</b>							
Salary and Benefits (1 FTE)		106,825	-	-	-	-	106,825
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		1,608	-	-	-	-	1,608
		<u>108,433</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>108,433</u>
<b>Total Expenses</b>		<u>\$ 465,331</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 465,331</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.*

**Dyersburg State Community College**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

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			
06/16/2022	06/17/2022	09/21/2022	Fairfield Inn, Columbia, TN	Attend TBR Board Mtg	\$ -	\$ 143		\$ -	\$ 143	\$ -	\$ -	\$ -	\$ -	\$ 143	100100- 73100
09/21/2022	09/23/2022	09/28/2022	Pellissippi State Community College, Knoxville, TN	Attend TBR Board Mtg	-	251	48	-	299	-	-	-	-	299	100100- 73100
07/08/2022	07/12/2022	06/06/2022	Los Angeles, CA - S.West airline ticket for Dr. Cook	Attend AACC PASI conference (moved to Prepaid Exp in FY22, reversed in FY23)	844	-	-	-	844	-	-	-	-	844	100100- 73200
07/08/2022	07/12/2022	06/06/2022	Dana Point, CA - AACC PASI conference registration for Dr. Cook	Attend AACC PASI conference (moved to Prepaid Exp in FY22, reversed in FY23)	-	-	-	1,050	1,050	-	-	-	-	1,050	100100- 73200
11/02/2022	11/06/2022	07/25/2022	Dallas, TX - NCHC Annual Conference	Registraton fee for Dr. Cook to attend NCHC Annual Conference	-	-	-	460	460	-	-	-	-	460	100100- 73200
11/02/2022	11/06/2022	07/25/2022	Dallas, TX - S.West airline ticket for Dr. Cook to attend the NCHC Annual Conference	Airline ticket for Dr. Cook to attend the NCHC Annual Conference	229	-	-	-	229	-	-	-	-	229	100100- 73200
07/08/2022	07/12/2022	08/08/2022	Dana Point, CA - AACC PASI (Presidents Academy Summer Institute)	Dr. Cook attend the AACC PASI (Presidents Academy Summer Institute)	-	-	150	699	848	-	-	-	-	848	100100- 73200
07/08/2022	07/12/2022	08/11/2022	Dana Point, CA - The Ritz Carlton	Deposit for hotel stay for Dr. Cook to attend the AACC PASI (Presidents Academy Summer Institute)	-	359	-	-	359	-	-	-	-	359	100100- 73200
09/20/2022	09/20/2022	09/27/2022	University of TN at Martin, Martin, TN	Use of DSCC's Freightliner bus to transport Dyer Co. Leadership group to UTM	64	-	-	-	64	-	-	-	-	64	100120-73500
07/14/2022	07/21/2022	08/04/2022	Walt Disney World, Orlando, FL	Dr. Cook attend SACS conference at Orlando, FL	-	739	197	145	1,081	-	-	-	-	1,081	200200-73200
12/04/2022	12/06/2022	09/19/2022	SACSCOC conference/annual meeting in Atlanta, GA	Purchase of Southwest Airlines ticket for Dr. Cook to attend SACSCOC conference/annual meeting	311	-	-	-	311	-	-	-	-	311	200200-73200
10//20/2022	10//21/2022	10/25/2022	Nashville, TN	Mileage in Eagle van for DSCC to attend TN Post Commission Appearance	246	-	-	-	246	-	-	-	-	246	100100-73100
10//20/2022	10//21/2022	10//28/2022	Nashville, TN	Attnding the Peace Officer Standards & Training (POST) Commission in Nashville with Mike Peeler & Charlene White	-	-	119	14	133	-	-	-	-	133	100100-73100
10//22/2022	10//24/2022	10//28/2022	Minneapolis, MN	Visit to Northland Comm College & Tech College to review some of the programs	817	216	148	399	1,581	-	-	-	-	1,581	100100-73200
10//22/2022	10//24/2022	01/23/2023	Minneapolis, MN	Delta airline fees paid by Dr. Cook - for his visit to Northland Comm College & Tech College for review of instructional programs	(40)	-	-	-	(40)	-	-	-	-	(40)	100100-73200
11/02/2022	11/05/2022	11/11/2022	Dallas, TX	Dr. Cook attended National Collegiate Honors Council (NHCHC) in Dallas, TX	136	809	242	141	1,328	-	-	-	-	1,328	100100-73200
11/30/2022	12/01/2022	12/09/2022	Nashville, TN	TBR Quarterly Board Meeting in Nashville, TN	-	-	119	14	133	-	-	-	-	133	100100-73100
10/18/2022	10/18/2022	10/18/2022	Various locations in Dyer County for Dyer Co. Leadership	Mileage - Dyer County Leadership in "old" bus	66	-	-	-	66	-	-	-	-	66	100120-73500
09/20/2022	09/20/2022	09/20/2022	Dyer County Leadership to University of TN at Martin, Martin, TN	Mileage - Dyer County Leadership to UTM in "new bus"	20	-	-	-	20	-	-	-	-	20	100120-73500
12/04/2022	12/06/2022	12/13/2022	Atlanta, GA	Dr. Cook attending SACSCOC 2022 annual meeting	-	-	185	109	294	-	-	-	-	294	200200-73200

**Dyersburg State Community College**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

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			
12/04/2022	12/06/2022	12/21/2022	Atlanta, GA	Registraton fee for Dr. Cook to attend SACSCOC Annual Meeting	-	-	-	550	550	-	-	-	-	550	200200-73200
11/30/2022	12/01/2022	03/09/2023	Nashville, TN	Attend TBR Board Mtg	-	183	-	-	183	-	-	-	-	183	100100-73100
10/22/2023	10/23/2022	01/26/2023	East Grand Forks, MN	Tour Northland Community & Technical College	-	216	-	-	216	-	-	-	-	216	
03/30/2023	03/30/2023	03/30/2023	Newbern & Dyersburg area tour	Mileage - WestStar Leadership tour	24	-	-	-	24	-	-	-	-	24	100100-73300
03/17/2023	03/17/2023	03/17/2023	Newbern, TN	Mileage - Dyer County Leadership tour	18	-	-	-	18	-	-	-	-	18	100120-73500
02/07/2023	02/08/2023	02/08/2023	Nashville, TN	Mileage - Dyer County Leadership to Nashville, TN	256	-	-	-	256	-	-	-	-	256	100120-73500
01/10/2023	01/10/2023	01/10/2023	Dyer County, TN	Mileage - Dyer County Leadership tour	8.52	-	-	-	9	-	-	-	-	9	100120-73500
03/27/2023	03/30/2023	04/05/2023	Nashville, TN	Travel to Nashville to attend Tenn. College Association meeting	-	216	-	153	369	-	-	-	-	369	100100-73100
05/16/2023	05/07/2023	05/11/2023	Gallatin, TN	Attend baseball & softball regional tournaments at Volunteer State Community College	-	-	236	-	236	-	-	-	-	236	100100-73100
05/06/2023	05/12/2023	06/01/2023	Lebanon, TN	Dr. Cook's hotel stay for softball and baseball tournament at Volunteer State CC	-	766	-	-	766	-	-	-	-	766	100100-73300
03/27/2023	03/30/2023	04/05/2023	Nashville, TN	Lodging in Nashville to attend SOAR meeting	-	313	-	-	313	-	-	-	-	313	100100-73100
05/03/2023	04/05/2023	04/05/2023	Nashville, TN	SOAR Conference Registration	-	-	-	2,000	2,000	-	-	-	-	2,000	100100-73100
11/08/2023	11/12/2023	05/17/2023	Chicago, IL	Registration for Dr. Cook to attend the 2023 NCHC Annual Conference (NCHC is National Collegiate Honors Conference)	-	-	-	460	460	-	-	-	-	460	100100-73200
07/15/2023	07/18/2023	05/11/2023	Toronto ON	Registration for Dr. Cook to attend the 2023 AACC Presidents Academy Summer Institute	-	-	-	1,050	1,050	-	-	-	-	1,050	100100-73200
05/05/2023	05/06/2023	06/20/2023	Dyersburg, TN	Holiday Inn Express - hotel stay for commencement speaker, Dr. Apple	-	98	-	-	98	-	-	-	-	98	100100-73500
04/20/2023	04/21/2023	05/16/2023	Dyersburg, TN	Holiday Inn Express - hotel stay for Dr. Carl Andersen & Mrs. Andersen for building naming ceremony	-	196	-	-	196	-	-	-	-	196	100100-73600
06/30/2023	06/16/2023	06/17/2023	Nashville, TN	Hotel stay in Nashville night prior to departure on TnCIS trip	-	266	-	-	266	-	-	-	-	266	100100-73100
04/11/2023	04/11/2023	04/12/2023	Dyersburg, TN	Mileage - Dyer County Leadership tour	7	-	-	-	7	-	-	-	-	7	100120-73100
06/17/2023	06/27/2023	05/19/2023	Pellissippi State Community College, Knoxville, TN	Program fees for Dr. Cook to attend TnCIS trip	-	-	-	4,100	-	-	4,100	-	-	4,100	202150-74490
06/16/2023	06/28/2023	07/12/2023	TnCIS international trip	Dr. Cook's M & I on TnCIS trip.	-	-	-	680	-	-	680	-	-	680	202150-73200
					-	-	-	-	-	-	-	-	-	-	
<b>Total Travel Expenses for the President</b>					<b>\$ 3,006</b>	<b>\$ 4,771</b>	<b>\$ 1,441</b>	<b>\$ 12,023</b>	<b>\$ 16,464</b>	<b>\$ -</b>	<b>\$ 4,780</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,243</b>	

**Dyersburg State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

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					
08/22/2022	07/20/2022	United Way of West TN	VIP table at 08/22/2022 dinner	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ 1,600	8	\$ 200.00	100120 - 74509
07/19/2022	07/21/2022	Wal-Mart	George Ware Retirement Reception	39	-	-	-	-	39	40	\$ 0.98	100120 - 74509
08/01/2022	08/01/2022	Wal-Mart	Beverages for Meeting in President's Office	16	-	-	-	-	16	12	\$ 1.33	100120 - 74509
08/15/2022	08/19/2022	The Willow Tree	Catering for luncheon at Fall Update	3,359	-	-	-	-	3,359	220	\$ 15.27	100120 - 74509
09/19/2022	09/19/2022	Wal-Mart	Beverages for Meeting in President's Office	18	-	-	-	-	18	30	\$ 0.61	100120 - 74509
09/23/2022	09/26/2022	Felecia M. Smith	Lunches for Cabinet Meeting	168	-	-	-	-	168	8	\$ 21.00	100120 - 74509
07/19/2022	07/19/2022	Wal-Mart	George Ware Retirement Reception	73	-	-	-	-	73	40	\$ 1.82	100130 - 74509
07/19/2022	07/19/2022	Kroger	George Ware Retirement Reception - fruit tray	40	-	-	-	-	40	40	\$ 1.00	100130 - 74509
09/19/2022	09/19/2022	The Willow Tree	Catering for naming of the Dr. Karen Bowyer Mathematics Building	438	-	-	-	-	438	150	\$ 2.92	100130 - 74509
10/28/2022	11/04/2022	Felecia M. Smith	Catering lunch during faculty roundtable discussion	156	-	-	-	-	156	13	\$ 12.00	100120-74509
11/18/2022	12/05/2022	Felecia M. Smith	Catering lunch during faculty roundtable discussion	179	-	-	-	-	179	13	\$ 13.75	100120-74509
11/16/2022	11/16/2022	Wal-Mart	Supplies for meeting on 11/16/2022	22	-	-	-	-	22	220	\$ 0.10	100120-74509
12/02/2022	12/07/2022	The Willow Tree	Catering DSCC Faculty & Staff Christmas luncheon	3,960	-	-	-	-	3,960	220	\$ 18.00	100120-74509
01/09/2023	01/04/2023	Kroger	Breakfast supplies for spring update for Faculty & Staff	42	-	-	-	-	42	220	\$ 0.19	100120-74509
01/09/2023	01/04/2023	Wal-Mart	Supplies for spring update for Faculty & Staff	64	-	-	-	-	64	220	\$ 0.29	100120-74509
01/09/2023	01/09/2023	Best Donuts	Breakfast supplies for spring update for Faculty & Staff	81	-	-	-	-	81	220	\$ 0.37	100120-74509
01/09/2023	01/09/2023	Express Donuts	Breakfast supplies for spring update for Faculty & Staff	175	-	-	-	-	175	220	\$ 0.79	100120-74509
01/09/2023	01/13/2023	The Willow Tree	Catered lunch for spring update for Faculty & Staff	3,399	-	-	-	-	3,399	220	\$ 15.45	100120-74509
01/19/2023	01/27/2023	Andrea Franckowiak	Tasty Creations by Ms. Frank - lunch for President, Cabinet & 3 individuals from THEC - funding formulat meeting and presentation	140	-	-	-	-	140	10	\$ 14.00	100120-74509
02/10/2023	02/14/2023	Felecia M. Smith	Lunch for Faculty Roundtable meeting	182	-	-	-	-	182	13	\$ 14.00	100120-74509
03/24/2023	03/30/2023	Felecia M. Smith	Lunch for Faculty Roundtable	154	-	-	-	-	154	11	\$ 14.00	100120-74509
01/13/2023	01/18/2023	Felecia M. Smith	Catering of Martin Luther King luncheon	1,590	-	-	-	-	1,590	106	\$ 15.00	100130-74509
02/24/2023	03/03/2023	The Willow Tree	Catering for spring update for legislative event	259	-	-	-	-	259	20	\$ 12.95	100130-74509
01/19/2023	01/19/2023	Wal-Mart	Beverages & supplies for meeting with THEC	70	-	-	-	-	70	12	\$ 5.81	100100-74509
03/20/2023	03/20/2023	Wal-Mart	Beverages for meetings in the President's office	11	-	-	-	-	11	20	\$ 0.55	100100-74509

**Dyersburg State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

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					
05/17/2023	05/17/2023	Wal-Mart	Beverages for meetings in the President's office	28	-	-	-	-	28	30	\$ 0.95	100100-74509
05/17/2023	05/17/2023	Wal-Mart	Paper products for meetings in the President's office	7	-	-	-	-	7	30	\$ 0.24	100100-74503
05/17/2023	05/17/2023	Wal-Mart	Lifesaves for EMS employees for EMS appreciation week	14	-	-	-	-	14	10	\$ 1.43	100100-74509
04/20/2023	04/28/2023	Felecia M. Smith	Dinner for Carl Anderson family prior to the building naming ceremony the next day	462	-	-	-	-	462	15	\$ 30.82	100100-74509
04/27/2023	04/27/2023	Wal-Mart	Beverages (Cokes) for meetings in the President's office	26	-	-	-	-	26	24	\$ 1.07	100100-74509
04/27/2023	04/27/2023	Wal-Mart	Forks, plates & cups for meetings in the President's office	16	-	-	-	-	16	20	\$ 0.80	100100-74503
05/01/2023	05/01/2023	Smallcakes	Cupcakes for nursing staff at DSCC for Nurses Appreciation week	71	-	-	-	-	71	19	\$ 3.72	100100-74509
05/17/2023	05/17/2023	DSCC Petty Cash to Scott Cook (Reimburse purchase at Expres Donuts)	3 Donuts for Chief Peeler for Police Officer Appreciation week	3	-	-	-	-	3	1	\$ 3.17	100100-74509
05/23/2023	06/01/2023	DSCC Petty Cash to Scott Cook (Reimburse purchase of Life Savers at Wal-Mart)	Lifesaves for EMT, Lynn Sykes, for EMS appreciation week	3	-	-	-	-	3	1	\$ 2.62	100100-74509
06/12/2023	06/12/2023	Express Donuts	Donuts for maintenance appreciation week and Mike Samples' 35th DSCC work anniversary	33	-	-	-	-	33	30	\$ 1.10	100100-74509
04/20/2023	04/20/2023	Chick Fil A	Working lunch (budget) for President's Cabinet	76	-	-	-	-	76	6	\$ 12.60	100120-74509
04/28/2023	05/10/2023	Felecia M. Smith	Catered lunch for Faculty Roundtable	182	-	-	-	-	182	13	\$ 14.00	100120-74509
04/03/2023	04/04/2023	Wal-Mart	Refreshments for math contest on 04/04/2023	29	-	-	-	-	29	25	\$ 1.17	100120-74509
04/21/2023	04/28/2023	The Willow Tree	Catering reception for Dr. Carl Andersen Building Naming ceremony	876	-	-	-	-	876	80	\$ 10.95	100130-74509
				-	-	-	-	-	-			
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 18,060</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,060</b>			

**Dyersburg State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
08/17/2022	SuckerPunch Sign & Graphics	2' * 3' full color print (orderd by IA)	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ 35	100100-74470
09/06/2022	4imprint	100 full color yard flags	796	-	-	-	-	796	100100-74470
09/12/2022	Humboldt Lions Club	Sponsor a team for the golf tournament at Humboldt Golf & Country Club	500	-	-	-	-	500	100100-74470
07/01/2022	American Association of Community Colleges	Annual membership dues - President's Academy Fee - move to prepaid expense_FY23	2,105	-	-	-	-	2,105	100100-74480
07/21/2022	SACAD	Membership dues - 07/01/2022-06/30/2023	150	-	-	-	-	150	100100-74480
08/02/2022	Gieske Woodworks	Custom made DSCC Christmas ornaments (qty of 500)	1,333	-	-	-	-	1,333	100100-74490
09/28/2022	NISOD	NISOD Fall Virtual Conference for Dr. Cook	299	-	-	-	-	299	100100-74490
09/19/2022	Insight Public Sector	Adobe (Acrobat Reader) license	17	-	-	-	-	17	100100-74502
09/19/2022	Blossoms	Floral arrangements for the reception at the naming of the Dr. Karen Bowyer Mathematics Building	78	-	-	-	-	78	100120-74980
09/28/2022	Wal-Mart	Gift wrap for former president Carl Andersen's gift	20	-	-	-	-	20	100120-74980
09/28/2022	The Mustard Company Store	Mustard Company Store - gift for former president, Carl Andersen	9	-	-	-	-	9	100120-74980
07/18/2022	NISOD/Univ of Texas -Austin	FY23 Membership	1,200	-	-	-	-	1,200	200160-74480
07/19/2022	SACSCOC	FY23 Membership	8,274	-	-	-	-	8,274	200200-74480
07/27/2022	Brownsville-Haywood County Chamber of Commerce	FY23 Membership Dues	60	-	-	-	-	60	730160-74480
07/26/2022	Weakley Co. Chamber of Commerce	FY23 Membership Dues	200	-	-	-	-	200	730160-74480
07/21/2022	Paris Henry Co. Chamber of Commerce	FY23 Membership Dues	74	-	-	-	-	74	730160-74480
07/21/2022	Crockett Co. Chamber of Commerce	FY23 Membership Dues	175	-	-	-	-	175	730160-74480
07/21/2022	Obion Co. Chamber of Commerce	FY23 Membership Dues	200	-	-	-	-	200	730160-74480
07/21/2022	Milan Chamber of Commerce	FY23 Membership Dues	184	-	-	-	-	184	730170-74480
10/27/2022	American Association of Community Colleges	President's Academy Fee - AACC - Jan. - Dec. 2023	75	-	-	-	-	75	100100-74480

**Dyersburg State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
10/27/2022	American Association of Community Colleges	Institutional Member Dues - AACC - Jan. - Dec. 2023	4,232	-	-	-	-	4,232	100100-74480
10/26/2022	LeBonheur Hospital	Donation	50	-	-	-	-	50	100100-74980
11/18/2022	4Imprint	Retractable Banner Displays (12) - DSCC p.o. P0012130	1,281	-	-	-	-	1,281	100120-74980
01/18/2023	Gieske Woodworks	Two wooden plaques of inspirational words from DSCC employees	579	-	-	-	-	579	100100-74500
02/27/2023	Wallace Printing	14 2*3 full color prints	308	-	-	-	-	308	100100-74470
01/03/2023	National Collegiate Honors Council	Annual Institutional Membership dues	550	-	-	-	-	550	100100-74480
02/14/2023	Tennessee College Association	Annual dues for Institution Membership	75	-	-	-	-	75	100100-74480
02/21/2023	MPIX	Photos of the first two DSCC presidents, Dr. Eller & Dr. Anderson	44	-	-	-	-	44	100100-74490
03/16/2023	Hobby Lobby	Frames for photo of former President Dr. Carl Anderson	217	-	-	-	-	217	100120-74490
03/14/2023	Dyersburg Trophy	Plaque for building naming for Dr. Carl Anderson	3,400	-	-	-	-	3,400	100120-74980
03/03/2023	Vista Print	Postcard invitations to Dr. Carl Anderson building naming event	225	-	-	-	-	225	100130-74470
01/30/2023	Dyersburg/Dyer Co. Chamber	Board of Directors' annual lunch fee	145	-	-	-	-	145	730160-74480
01/20/2023	Dyersburg/Dyer Co. Chamber	Annual chamber dues	200	-	-	-	-	200	730160-74480
02/22/2023	Lauderdale Chamber of Commerce	Annual investment dues	83	-	-	-	-	83	730160-74480
05/05/2023	SuckerPunch Sign & Graphics	Small Banner ordered by Advancement and External Affairs office	15	-	-	-	-	15	100100-74470
04/21/2023	PinMart	250 pins with DSCC logo	750	-	-	-	-	750	100100-74980
05/04/2023	Mustard Company Store	Gift for commencement speaker	42	-	-	-	-	42	100100-74980
05/10/2023	Blossoms	Flowers for Mrs. E.B. Eller's funeral	110	-	-	-	-	110	100100-74980
05/30/2023	Blossoms	Flowers for the funeral of Mr. Johnnie Cook (Dr. Amy Johnson's grandfather)	110	-	-	-	-	110	100100-74980
05/25/2023	DSCC Petty Cash (reimburse Edith fo gift purchase at Lowe's)	Gifts (potted flowers) for HR staff for International HR day	15	-	-	-	-	15	100100-74980
06/12/2023	SuckerPunch Sign & Graphics	Dr. Cook's picture on coroplast sign	20	-	-	-	-	20	100100-74980



**Dyersburg State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
06/12/2023	Rachel's Flowers	Flowers for Mr. Warren Nunn as recuperates from surgery	62	-	-	-	-	62	100100-74980
04/10/2023	Dyersburg Trophy	Plaques for recent retirees - recognized at spring conference	375	-	-	-	-	375	100120-74490
04/03/2023	Wal-Mart	Paper products (cups) for math contest on 04/04/2023	31	-	-	-	-	31	100120-74980
04/20/2023	Blossoms Flowers & Gifts	Corsage & Boutonniere for Dr. & Mrs. Andersen for the building naming ceremony	20	-	-	-	-	20	100130-74980
04/18/2023	SuckerPunch Sign & Graphics	Two (2) 21 * 36 sign on coroplast - Dr. Andersen	70	-	-	-	-	70	100130-74980
04/10/2023	Dyersburg Trophy	Plaques for outstanding employees - recognized at spring conference	-	-	-	375	-	375	730160-74490
04/21/2023	SACSCOC	Submission of prospectus for acquisition of new center areas	-	-	-	5,000	-	5,000	200200-74480
04/24/2023	SACSCOC	Substantive change fee for transmitting the prospectus for Associate of Applied Science in Surgical Technology	-	-	-	500	-	500	200200-74480
			-	-	-	-	-	-	
<b>Total Other Operating Expenses for the President</b>			<b>\$ 28,792</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,875</b>	<b>\$ -</b>	<b>\$ 34,667</b>	

**Motlow State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 291,521	\$ -	\$ -	\$ -	\$ -	\$ 291,521
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		2,160	-	-	-	-	2,160
<b>Salary, Benefits &amp; Other Payments</b>		<u>316,881</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>316,881</u>
Travel	A	13,717	-	-	-	299	14,016
Business Meals and Hospitality	B	7,894	9,575	2,500	-	-	19,968
Other Expenses	C	3,083	-	43	-	-	3,126
<b>Total Expenses for the President</b>		<u>341,575</u>	<u>9,575</u>	<u>2,543</u>	<u>-</u>	<u>299</u>	<u>353,992</u>
<b>President's Office:</b>							
Salary and Benefits (1.10 FTE)		129,611	-	-	-	-	129,611
Travel		7,617	-	-	-	-	7,617
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		175	5,086	-	-	-	5,261
		<u>137,403</u>	<u>5,086</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>142,489</u>
<b>Total Expenses</b>		<u>\$ 478,978</u>	<u>\$ 14,661</u>	<u>\$ 2,543</u>	<u>\$ -</u>	<u>\$ 299</u>	<u>\$ 496,480</u>

**Additional Disclosures:**

**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 - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
9/22/22	9/23/22	9/22/2022 & 10/05/2022	Knoxville, TN	TBR Meeting	\$ -	\$ 120	\$ 47	\$ -	\$ 166	\$ -	\$ -	\$ -	\$ -	\$ 166	11000/73100
9/28/22	10/2/22	9/22/22	Richmond, VA	IVRHA Conference	547	549	31	299	1,128	-	-	-	299	1,427	11000/73200
12/2/22	12/6/22	9/1/2022 & 10/5/2022	Atlanta, GA	SACSCOC Annual Meeting	-	975	350	1,128	2,453	-	-	-	-	2,453	11000/73200 & 74835
N/A	N/A	9/15/22	Virtual	Online Learning Consortium	-	-	-	295	295	-	-	-	-	295	11000/74835
10/11/22	10/12/22	10/26/22	Chattanooga, TN	Tour of Distilleries for Program Development	-	128	89	20	236	-	-	-	-	236	11000/73100
11/2/22	11/4/22	9/28/2022 & 11/04/2022	Atlanta, GA	2022 UPCEA South Region Conference	-	660	155	500	1,315	-	-	-	-	1,315	11000/73200 & 74835
11/13/22	11/14/22	10/31/22	Orlando, FL	OLC Accelerate Conference - Cancelled Trip	-	-	-	-	-	-	-	-	-	-	11000/73200
11/15/22	11/16/22	11/21/22	Chattanooga, TN	TN Automotive Manufacturers Association Annual Meeting	-	150	77	108	335	-	-	-	-	335	11000/73100 & 74835
11/29/22	11/30/22	10/31/2022 & 12/06/2022	Fall Creek Falls, TN	Governor Summit	-	114	37	-	151	-	-	-	-	151	11000/73100
1/30/23	1/31/23	2/8/23	Atlanta, GA	T-Mobile Meeting	-	236	111	4	351	-	-	-	-	351	11000/73200
2/8/23	2/8/23	1/31/23	Franklin, TN	TAMA Annual Conference, Franklin "Taking Action"	-	-	-	75	75	-	-	-	-	75	11000/74835
2/13/23	2/17/23	2/28/23	Chicago, IL	2023 DREAM Conference	251	683	277	225	1,436	-	-	-	-	1,436	11000/73200
2/21/23	2/21/23	3/8/23	Nashville, TN	Visit of National Museum of African American Music	-	-	-	19	19	-	-	-	-	19	11000/73100
3/1/23	3/3/23	5/23/23	Hapeville, GA	Southern Regional Education Board Meeting	-	-	148	-	148	-	-	-	-	148	11000/73200
3/21/23	3/22/23	3/29/23	Chattanooga, TN	Collaborative Fabrication VW eLab Visit	-	131	89	4	223	-	-	-	-	223	11000/73100
3/28/23	3/29/23	4/5/23	Nashville, TN	TBR Board Meeting and SOAR Awards	-	-	-	63	63	-	-	-	-	63	11000/73100
4/3/23	4/5/23	4/18/23	Atlanta, GA	Coabe National Conference 2023	-	-	148	110	258	-	-	-	-	258	11000/73200
4/19/23	4/21/23	3/31/23	Nashville, TN	OLC Innovate Meeting	-	-	-	858	858	-	-	-	-	858	11000/74835
4/27/23	4/27/23	4/24/23	Cleveland, TN	EV Battery Innovations Conference	-	-	-	35	35	-	-	-	-	35	11000/73100
5/4/23	5/5/23	5/5/23	Fayetteville, TN	Fayetteville Foundation Golf Tournament	-	117	89	-	206	-	-	-	-	206	11000/73100

**Motlow State Community College**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
5/10/23	5/12/23	3/21/23	Chattanooga, TN	TENSOS Conference	-	608	207	400	1,214	-	-	-	-	1,214	11000/74835
5/15/23	5/16/23	4/4/23	Chattanooga, TN	2023 CRMA Annual Meeting	-	-	-	62	62	-	-	-	-	62	11000/73100
5/17/23	5/19/23	4/26/23	Phoenix, AZ	TLN Conference	1,077	340	173	84	1,674	-	-	-	-	1,674	11000/73200
6/4/23	6/6/23	6/12/23	Asheville, NC	CCA Conference	-	378	160	-	538	-	-	-	-	538	11000/73200
6/5/23	6/5/23	6/1/23	Virtual	AI Workshop	-	-	-	129	129	-	-	-	-	129	11000/74835
10/4/23	10/6/23	6/1/23	Nashville, TN	2023 ACT Workforce Summit	-	-	-	350	350	-	-	-	-	350	11000/74835
<b>Total Travel Expenses for the President</b>					<b>\$ 1,875</b>	<b>\$ 5,188</b>	<b>\$ 2,184</b>	<b>\$ 4,768</b>	<b>\$ 13,717</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 299</b>	<b>\$ 14,016</b>	

**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

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					
7/5/22	7/5/22	Panera Bread	Meeting on Massey COB Agreements with Belmont	\$ 45		\$ -	\$ -	\$ -	\$ 45	8	\$ 5.67	10000/74590
N/A	8/17/22	The Flower Shoppe	Flowers for Employee Service	-	50.00	-	-	-	50.00	N/A	N/A	10000/74590
8/8/22	8/17/22	John Mark Hutchins	Meeting to Discuss Use of Lynchburg Property for Motlow Program	-	71	-	-	-	71	5	\$ 14.22	10000/74590
8/23/22	9/14/22	John Mark Hutchins	Meeting to Discuss Use of Lynchburg Property for Motlow Program	-	29	-	-	-	29	2	\$ 14.52	10000/74590
9/26/22	10/12/22	YMG Enterprises, LLC	Speaker at Fall Leadership Team Meeting	1,000	-	2,500	-	-	3,500	20	\$ 175.00	11000/74490 & 11210/74490
N/A	11/14/22	Amazon	Hospitality Items	37	-	-	-	-		N/A	N/A	11000/74510
N/A	4/12/23	Amazon	Hospitality Items	207	-	-	-	-		N/A	N/A	11000/74510
N/A	5/30/23	Amazon	Hospitality Items	74	-	-	-	-		N/A	N/A	11000/74550
N/A	6/14/23	Amazon	Hospitality Items	<u>30</u>	-	-	-	-		N/A	N/A	11000/74590
<b>Subtotal - Hospitality Items</b>									<b>348</b>			
N/A	10/28/22	Simply to Impress	Greeting Cards	177	-	-	-	-	177	N/A	N/A	11000/74510
10/25/22	11/2/22	Cindy Marin	Foundation Scholarship Reception	-	60	-	-	-	60	80	0.75	10000/74590
10/20/22	11/9/22	The Sparta Expositor	Memorial for Motlow College Foundation Supporter	-	150	-	-	-	150	N/A	N/A	10000/74490
11/1/22	11/9/22	Phyllis Daniel	Foundation Executive Committee Luncheon	-	88	-	-	-	88	11	7.97	10000/74590

**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

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					
12/8/22	12/8/22	Wal-Mart	Outcomes-Based Funding Formula Meeting - Hospitality Items	32	-	-	-	-				11000/74550
12/8/22	12/8/22	Panera Bread	Outcomes-Based Funding Formula Meeting - Hospitality Items	<u>104</u>	-	-	-	-				11000/74550
			<b>Subtotal - Outcomes-Based Funding Formula Meeting</b>						137	25	5.47	
	11/2/22	Lowe's	Retirement Reception - Supplies	-	556	-	-	-				10001/74590
11/30/2022	11/12/22	Hobby Lobby	Retirement Reception - Supplies	-	404	-	-	-				10001/74590
11/30/2022	11/17/22	K&S Awards	Retirement Reception - Supplies	-	32	-	-	-				10001/74590
11/30/2022	11/26/22	Lowe's	Retirement Reception - Supplies	-	56	-	-	-				10001/74590
11/30/2022	11/29/22	Hobby Lobby	Retirement Reception - Supplies	-	34	-	-	-				10001/74590
11/30/2022	11/29/22	McMurr's	Retirement Reception - Supplies	-	51	-	-	-				10001/74590
11/30/2022	1/5/23	Strawberry Moon Catering	Retirement Reception - Catering	-	<u>1,120</u>	-	-	-				10001/74590
11/30/2022			<b>Subtotal - Retirement Reception</b>						2,253	80	\$ 28.16	
12/1/22	12/20/22	South Central Human Resources	Fayetteville Holiday Luncheon	-	150	-	-	-	150	25	\$ 6.00	10001/74490
12/5/22	12/14/22	Keepsake Catering	McMinnville Holiday Luncheon	-	300	-	-	-	300	40	\$ 7.50	10001/74490

**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

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					
12/9/22	11/28/22	Publix	Foundation Holiday Reception - Reimbursement for Supplies	-	17	-	-	-				10000/74590
12/9/22	11/30/22	Holly's Printing	Foundation Holiday Reception-Invitations	-	242	-	-	-				10000/74590
12/9/22	12/4/22	Lowe's	Foundation Holiday Reception - Reimbursement for Supplies	-	199	-	-	-				10000/74590
12/9/22	12/7/22	Eric Brown	Foundation Holiday Reception - Server	-	50	-	-	-				10000/74590
12/9/22	12/7/22	Laura Brown	Foundation Holiday Reception - Server	-	50	-	-	-				10000/74590
12/9/22	12/7/22	Lowe's	Foundation Holiday Reception - Reimbursement for Supplies	-	72	-	-	-				10000/74590
12/9/22	12/14/22	Cindy Marin	Foundation Holiday Reception - Thank you cookies	-	100	-	-	-				10000/74590
12/9/22	12/16/22	Laura Brown	Foundation Holiday Reception - Reimbursement for Supplies	-	81	-	-	-				10000/74590
12/9/22	12/7/22	Walmart	Foundation Holiday Reception - Reimbursement for Supplies	-	187	-	-	-				10000/74590
12/9/22	12/8/22	Walmart	Foundation Holiday Reception - Reimbursement for Supplies	-	97	-	-	-				10000/74590
12/9/22	12/8/22	Lowe's	Foundation Holiday Reception - Reimbursement for Supplies	-	60	-	-	-				10000/74590
12/9/22	12/19/22	Strawberry Moon Catering Company	Foundation Holiday Reception - Catering	-	2,400	-	-	-				10000/74590
12/9/22	4/19/23	Happy Hour Wine and Liquor	Foundation Holiday Reception - Beverages	-	<u>330</u>	-	-	-				10001/74590
<b>Subtotal - Foundation Holiday Reception</b>									3,885	100	\$ 38.85	
12/12/22	12/19/22	Barrel House	Moore County Holiday Luncheon	-	600	-	-	-				10001/74490

**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
12/12/22	4/12/23	Hobby Lobby	Moore County Holiday Luncheon	-	82	-	-	-				10001/74590
<b>Subtotal - Moore County Holiday Luncheon</b>									682	80	\$ 8.52	
1/4/23	1/4/23	Mimis	Smyrna Legislative Briefing	377	-	-	-	-	377	21	\$ 17.96	11000/74550
1/5/23	1/18/23	Keepsake Catering	McMinnville Legislative Briefing	330	-	-	-	-	330	30	\$ 11.00	11000/74490
12/9/22	2/17/23	The Chef Anthony's Experience	Smyrna Holiday Reception	-	600	-	-	-	600	50	\$ 12.00	10001/74590
1/6/23	1/18/23	Strawberry Moon Catering	Moore County Legislative Briefing	420	-	-	-	-	420	30	\$ 14.00	11000/74490
1/12/23	1/25/23	YMG Enterprises LLC	Spring Assembly Speaker	2,500	-	-	-	-	2,500	300	\$ 8.33	11000/74490
1/30/23	1/30/23	Kroger	AEDC Colonel Visit	62	-	-	-	-	62	6	\$ 10.31	11000/74550
2/10/23	3/8/23	McMinnville Chamber of Commerce	Annual Chamber Meeting	-	225	-	-	-	225	10	\$ 22.50	10001/74590
3/6/23	3/14/23	Dr. Michael L. Torrence	Luncheon Meeting with Dr. Lauren Collier, Director of Community Engagement - Vantage Point Solutions, Inc.	13	-	-	-	-	13	2	\$ 6.37	11000/74550
3/29/23	3/7/23	Hilda Tunstill	Foundation Investment Committee Luncheon	-	180	-	-	-	180	10	\$ 17.98	10001/74590
1/26/23	4/19/23	Manchester Chamber of Commerce	47th Annual Chamber Awards Meeting	-	225	-	-	-	225	3	\$ 75.00	10000/74480
2/18/23	4/19/23	Good Shepherd Mardi Gras	Cowan Community Event	-	226	-	-	-	226	4	\$ 56.50	10000/74590



**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

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					
12/9/23	4/19/23	Sixty Vines	Gift for Outgoing Foundation Chairman	-	150	-	-	-	150	1	\$ 150.00	10000/74590
3/23/23	4/26/23	Chick'n Salad Lunch	Executive Committee Trustee Luncheon Meeting	-	156	-	-	-	156	8	\$ 19.50	10000/74590
4/17/23	5/10/23	K & S Awards	Student Recognition Awards - President's Awards	2,112	-	-	-	-	2,112	48	\$ 44.00	11000/74590
5/1/23	5/1/23	Follett Booksotre	Motlow Golf Shirts for YMCA Golf Tournament	-	96	-	-	-	96	4	\$ 24.00	10000/74590
5/8/23	5/8/23	The Chop House	Graduation Luncheon for Guest Speaker and Stage Personnel	283	-	-	-	-	283	12	\$ 23.58	11000/74550
6/1/23	5/31/23	Sam's Club	National Governors Association Meeting	90	-	-	-	-	90	32	\$ 2.83	11000/74550
				-	-	-	-	-	-			
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 7,894</b>	<b>\$ 9,575</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,968</b>			

**Motlow State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/12/22	Amazon	Office Supplies	\$ 37	\$ -	\$ -	\$ -	\$ -	\$ 37	11000/74510
10/12/22	Cdw Llc	Apple Pencil 2nd Generation	118	-	-	-	-	118	11000/74530
10/21/22	VistaPrint Corporate	Business Cards for President	40	-	-	-	-	40	11000/74120
10/12/22	CDW	Apple Mini Smart Folio	59	-	-	-	-	59	11000/74530
10/26/22	CDW	Apple Ipad Mini, Power Adapter	754	-	-	-	-	754	11000/74530
2/15/23	M3 Technology	Audio Conferencing Processor for Smyrna President's Conference Room	1,934	-	-	-	-	1,934	11000/74596
2/17/23	Amazon	Distilling Books	-	-	43	-	-	43	12601/78512
4/26/23	Amazon	Apple Certified iPhone Charger	12	-	-	-	-	12	11000/74510
6/5/23	The Chronicle of Higher Education	Purchase of Book	129	-	-	-	-	129	11000/74590
<b>Total Other Operating Expenses for the President</b>			<b>\$ 3,083</b>	<b>\$ -</b>	<b>\$ 43</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,126</b>	

**Nashville State Community College  
Summary of the President's Expenses - Unaudited  
For the Period July 1, 2022 to June 30, 2023**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 331,893	\$ -	\$ -	\$ -	\$ -	\$ 331,893
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		-	-	-	-	-	-
<b>Salary, Benefits &amp; Other Payments</b>		<u>355,093</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>355,093</u>
Travel	A	12,331	500	-	-	-	12,831
Business Meals and Hospitality	B	276	-	-	-	-	276
Other Expenses	C	755	-	-	-	-	755
<b>Total Expenses for the President</b>		<u>368,455</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>368,955</u>
<b>President's Office:</b>							
Salary and Benefits (2 FTE)		133,620	-	-	-	-	133,620
Travel		-	-	1,419	-	-	1,419
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		11,130	-	-	-	-	11,130
		<u>144,749</u>	<u>-</u>	<u>1,419</u>	<u>-</u>	<u>-</u>	<u>146,168</u>
<b>Total Expenses</b>		<u>\$ 513,205</u>	<u>\$ 500</u>	<u>\$ 1,419</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 515,124</u>

**Additional Disclosures:**

**Housing** - The President is provided the use of a residence. Costs to maintain the home are paid by the college of \$2,700.00 quarterly and totaled \$10,800.00 (Organization Code 11000) for the period.

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

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

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

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

**Nashville State Community College**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

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			
10/6/22	10/7/22	9/15/22	Mt. Juliet, TN	Registration Fee for Women in Higher Education in TN Conference	\$ -	\$ -	\$ -	\$ 125	\$ 125	\$ -	\$ -	\$ -	\$ -	\$ 125	11000-73100
10/12/22	10/12/22	10/5/22	Nashville, TN	Registration for Annual Luncheon Meeting for the Urban League of Mid TN	-	-	-	55	55	-	-	-	-	55	11000-73100
10/25/22	10/25/22	8/3/22	Nashville, TN	Registration fee for Nashville Area Chamber & Partnership 2030 Annual Celebration	-	-	-	75	75	-	-	-	-	75	11000-73100
11/15/22	11/15/22	2/23/23	Clarksville, TN	Mayor's Power Breakfast, table fee, Clarksville Chamber of Commerce	-	-	500	-	-	500	-	-	-	500	43028-73100
2/12/23	2/17/23	3/9/23	Chicago, IL	President's Attendance at ATD 19th Annual Conference	293	683	210	-	1,186	-	-	-	-	1,186	11000-73200
3/1/23	3/1/23	3/9/23	Nashville, TN	Administrative Support at NCCET Conference	9	-	-	38	47	-	-	-	-	47	11000-73100
3/30/23	4/4/23	12/16/22	Denver, CO	AACC Annual Member Registration Fee & HERDI Conference (Prepaid)	346	-	-	1,050	1,396	-	-	-	-	1,396	11000-73200
3/30/23	4/4/23	4/27/23	Denver, CO	Herd Conference (not prepaid) - add'l charge of \$5.30 for flight change	79	1,250	263	-	1,592	-	-	-	-	1,592	11000-73200
5/3/23	5/5/23	4/13/23	Tampa, FL	Leadership Study Mission	-	-	-	3,500	3,500	-	-	-	-	3,500	11000-73200
6/14/23	6/16/23	6/22/23	Chattanooga, TN	TBR Board Meeting	-	256	-	-	256	-	-	-	-	256	11000-73100
6/17/23	6/27/23	6/15/23	Switzerland, France, Milan, Austria & Munich	TNCIS Alps Trip for Professional Development	-	-	-	4,100	4,100	-	-	-	-	4,100	11000-73200
<b>Total Travel Expenses for the President</b>					<b>\$ 726</b>	<b>\$ 2,189</b>	<b>\$ 974</b>	<b>\$ 8,943</b>	<b>\$ 12,331</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,831</b>	

**Nashville State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

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					
12/13/22	12/14/22	Panera Bread	Breakfast for Legislative Forum at N. Davidson Campus	255	-	-	-	-	255	39	\$ 6.53	11000-74981
6/5/23	6/22/23	Amazon	Lifesavers peppermint hard candies for Dr. Jackson's guests	21	-	-	-	-	21	100	\$ 0.21	11000-74981
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 276</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 276</b>			

**Nashville State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
8/11/22	Verizon	monthly cell phone service	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ 62	11000-74210
9/7/22	Verizon	monthly cell phone service	62	-	-	-	-	62	11000-74210
10/6/22	Verizon	monthly cell phone service	62	-	-	-	-	62	11000-74210
11/10/22	Verizon	monthly cell phone service	62	-	-	-	-	62	11000-74210
12/1/22	Verizon	monthly cell phone service	62	-	-	-	-	62	11000-74210
1/12/23	Verizon	monthly cell phone service	62	-	-	-	-	62	11000-74210
2/9/23	Verizon	monthly cell phone service	63	-	-	-	-	63	11000-74210
3/9/23	Verizon	monthly cell phone service	63	-	-	-	-	63	11000-74210
4/6/23	Verizon	monthly cell phone service	63	-	-	-	-	63	11000-74210
5/4/23	Verizon	monthly cell phone service	63	-	-	-	-	63	11000-74210
5/31/23	Verizon	monthly cell phone service	63	-	-	-	-	63	11000-74210
6/28/23	Verizon	monthly cell phone service	71	-	-	-	-	71	11000-74210
<b>Total Other Operating Expenses for the President</b>			<b>\$ 755</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 755</b>	

**Roane State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 276,900	\$ -	\$ -	\$ -	\$ -	\$ 276,900
Bonus Payments		3,066	-	-	-	-	3,066
Discretionary Allowance		-	-	3,000	-	-	3,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		-	-	-	-	-	-
<b>Salary, Benefits &amp; Other Payments</b>		<u>299,166</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>302,166</u>
Travel	A	\$10,614	-	-	-	-	10,614
Business Meals and Hospitality	B	-	-	-	-	-	-
Other Expenses	C	400	-	-	-	-	400
<b>Total Expenses for the President</b>		<u>310,180</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>313,180</u>
<b>President's Office:</b>							
Salary and Benefits (1 FTE)		85,203	-	-	-	-	85,203
Travel		-	-	-	-	-	-
Business Meals and Hospitality		3,034	-	-	-	-	3,034
Other Expenses		1,779	-	-	-	-	1,779
		<u>90,016</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,016</u>
<b>Total Expenses</b>		<u>\$ 400,196</u>	<u>\$ -</u>	<u>\$ 3,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 403,196</u>

**Additional Disclosures:**

**Bonus Payments** – The President was authorized for and received a bonus payment during the period of \$3066.00.

**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.

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

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

**Roane State Community College**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
9/19/22	9/20/22	9/30/22	Nashville, TN	2022 Govenor's Conference	\$ -	\$ 272	\$ 138	\$ 425	\$ 835	\$ -	\$ -	\$ -	\$ -	\$ 835	111001-73100
12/4/22	12/6/22	9/22/22	Atlanta, GA	2022 SACSCOC Annual Mtg	-	-	-	550	550	-	-	-	-	550	111001-73200
10/2/22	10/5/22	10/11/22	Boston, MA	NACCE Board Meeting	782	800	277	60	1,919	0	0	0	0	1,919	111001-73200
12/4/22	12/6/22	12/8/22	Atlanta, GA	SACSCOC	0	502	198	120	820	0	0	0	0	820	111001-73200
2/13/23	2/16/23	11/25/23	Chicago, IL	DREAM	886	694	277	0	1,856	0	0	0	0	1,856	111001-73200
3/19/23	3/22/23	3/31/23	Wichita, KS	NJCAA National Tournament	510	0	224	0	734	0	0	0	0	734	111001-73200
3/28/23	3/30/23	4/18/23	Nashville, TN	SOAR awards/TBR Qtrly	0	625	198	109	932	0	0	0	0	932	111001-73100
3/19/23	3/25/23	5/17/23	Wichita, KS	NJCAA National Tournament	1,775	0	0	0	1,775	0	0	0	0	1,775	111001-73200
5/31/23	6/1/23	6/21/23	Huntsville, AL	TVC Conference	0	204	89	281	574	0	0	0	0	574	111001-73200
7/25/23	7/27/23	6/30/23	Bloomington, MN	NACCE 2023 Summer Retreat	620	0	0	0	620	0	0	0	0	620	111001-73200
<b>Total Travel Expenses for the President</b>					<b>4,573</b>	<b>3,097</b>	<b>1,399</b>	<b>1,545</b>	<b>10,614</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,614</b>	



**Roane State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

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					
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			

**Roane State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June30, 2023**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
5/10/23	TN Dept of Revenue	Professional Privilege Tax	\$ 400	-	-	-	-	\$ 400	111001-74980
<b>Total Other Operating Expenses for the President</b>			<b>\$ 400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400</b>	

**Southwest Tennessee Community College  
Summary of the President's Expenses - Unaudited  
For the Period July 1, 2022 to June 30, 2023**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 284,255	\$ -	\$ -	\$ -	\$ -	\$ 284,255
Bonus Payments		3,359	-	-	-	-	3,359
Discretionary Allowance		4,008	-	-	-	-	4,008
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		1,728	-	-	-	-	1,728
<b>Salary, Benefits &amp; Other Payments</b>		<u>312,550</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>312,550</u>
Travel	A	10,843	-	412	4,100	3,010	18,365
Business Meals and Hospitality	B	8,994	-	-	4,910	-	13,904
Other Expenses	C	44,633	-	-	-	-	44,633
<b>Total Expenses for the President</b>		<u>377,020</u>	<u>-</u>	<u>412</u>	<u>9,010</u>	<u>3,010</u>	<u>389,452</u>
<b>President's Office:</b>							
Salary and Benefits (2 FTE)		62,615	-	-	-	-	62,615
Travel		938	-	-	-	-	938
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		-	-	-	-	-	-
		<u>63,553</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>63,553</u>
<b>Total Expenses</b>		<u>\$ 440,573</u>	<u>\$ -</u>	<u>\$ 412</u>	<u>\$ 9,010</u>	<u>\$ 3,010</u>	<u>\$ 453,005</u>

**Additional Disclosures:**

**Bonus Payments** – The President was authorized for and received a bonus payment during the period of \$3,359.00.

**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 a 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, 2022 to June 30, 2023**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
9/21/22	9/23/22	9/27/22	Knoxville, Tennessee	TBR Board Meeting	555	389	-	186	1,131	-	-	-	-	1,131	10000/73100
9/25/22	9/28/22	9/27/22	Mt. Pleasant, Texas	Southern Association of Colleges & Schools Commission on Colleges Reaffirmation Committee meeting	535	402	-	60	-	-	-	-	997	997	10000/73200
10/16/22	10/18/22	11/1/22 , 11/15/22	Spencer, Tennessee	TBR Board Retreat	728	151	-	232	1,112	-	-	-	-	1,112	10000/73100
10/6/22	10/9/22	11/1/22	Washington DC	American Association of Community Colleges Future Leaders Institute	653	300	-	108	761	-	-	-	300	1,061	10000/73200
11/1/22	11/4/22	12/13/22	Arlington VA	American Association of Community Colleges Fall Meeting	419	922	-	-	1,341	-	-	-	-	1,341	10000/73200
12/1/22	12/6/22		Atlanta, GA	SACSCOC Annual Meeting	207	1,305	-	60	60	-	-	-	1,512	1,572	10000 or 25500 SACS
2/14/23	2/17/23	3/15/23	Chicago, IL	2023 DREAM Conference	412	859	-	-	859	-	412	-	-	1,271	10000/73200, 25550/73200
3/30/23	4/2/23	3/27/23	Denver, CO	American Association of Community Colleges Meeting	938.79	1,562.40	422.75	59.97	2,984	-	-	-	-	2,984	10000/73200
			Nashville, TN	Statewide Outstanding Achievement Awards	-	625	-	-	625	-	-	-	-	625	10000/73100
3/28/23	3/30/23	5/4/23	Chattanooga, TN	TBR Board Meeting	24	280	70	39	413	-	-	-	-	413	10000/73100
6/14/23	6/16/23	5/18/23	Chattanooga, TN	TBR Board Meeting	24	280	70	39	413	-	-	-	-	413	10000/73100
3/27/23	3/28/23	4/11/23	Nashville, TN	Tennessee College Association Annual Meeting	-	313	-	-	313	-	-	-	-	313	10000/73100
6/17/23	6/27/23	5/15/23	European Alps	TBR/TNCIS Alps Study Abroad Professional Development)	-	-	-	4,100	-	-	-	4,100	-	4,100	11250/73200
5/31/23	6/1/23	6/13/23	St. Louis, MO	St. Louis Federal Reserve Board Meeting	-	200	59	-	59	-	-	-	200	259	10000/73200
8/1/22	8/5/22	6/30/23	Washington DC	American Association of Community Colleges Board of Directors Retreat	-	1,185	-	-	1,185	-	-	-	-	1,185	10000/73200

**Total Travel Expenses for the President**

<b>\$</b>	<b>4,473</b>	<b>\$</b>	<b>8,495</b>	<b>\$</b>	<b>552</b>	<b>\$</b>	<b>4,846</b>	<b>\$</b>	<b>10,843</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>412</b>	<b>\$</b>	<b>4,100</b>	<b>\$</b>	<b>3,010</b>	<b>\$</b>	<b>18,365</b>
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\* Airfare was paid in May-22 and reported on the FY 22 report.

**Southwest Tennessee Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

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					
07/13/22	07/21/22	Donelson's Catering	President's Leadership retreat	\$ 2,531	\$ -	\$ -	\$ -	\$ -	\$ 2,531	100	\$ 25.31	10000/74985
10/10/22	10/19/22	Taste at Southwest	Meting with Judge and some of his staff	185	-	-	-	-	185	10	\$ 18.50	10000/74985
10/25/22	10/27/22	Taste at Southwest	Fireside chat with President & students	462	-	-	-	-	462	28	\$ 16.50	10000/74985
12/08/22	12/08/22	Donelson's Catering	Catering for Holiday Celebration of Giving	4,910	-	-	1,910	-	6,820	230	\$ 29.65	G 10000/74985
12/8/2022	12/8/2022	Donelson's Catering	Donor reception	-	-	-	3,000	-	3,000	70	\$ 42.86	F 10000/74490
01/30/23	03/15/23	Bankcard Center	Special Senior staff meeting 1-30-23	113	-	-	-	-	113	10	\$ 11.28	
2/9/2023	1/31/2023	Taste at Southwest	President's Cabinet	125	-	-	-	-	125	25	\$ 5.00	10000/74985
2/20/2023	2/28/2023	Taste at Southwest	Meeting with African Ambassador	20	-	-	-	-	20	5	\$ 4.00	10000/74985
3/23/2023	3/31/2023	Taste at Southwest	Front Porch Chat with International Students	233	-	-	-	-	233	15	\$ 15.50	10000/74985
04/13/23	05/18/23	Taste at Southwest	President's Cabinet Meeting	150	-	-	-	-	150	30	\$ 5.00	10000/74985
05/09/23	05/18/23	Taste at Southwest	Lunch with Sr Staff and candidate	124	-	-	-	-	124	8	\$ 15.50	10000/74985
05/09/23	05/18/23	Taste at Southwest	Lunch with Sr Staff and candidate	124	-	-	-	-	124	8	\$ 15.50	10000/74985
05/09/23	05/18/23	Taste at Southwest	Water for President's Office	11	-	-	-	-	11		#DIV/0!	10000/74985
05/23/23	06/20/23		Meal for Erica Hughes candidate for Associate Vice President Institute & Accreditation Reporting	8	-	-	-	-	8	1	\$ 8.13	10000/74985
		Diletha Williams		8								
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 8,994</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,910</b>	<b>\$ -</b>	<b>\$ 13,904</b>			

**Southwest Tennessee Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/12/2022	YMG Enterprises LLC	Change Management Training for President's retreat	5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	10000/74490
7/21/2022	Tameka N. Perry	President's Retreat decorations	29	-	-	-	-	29	10000/74490
7/21/2022	Tameka N. Perry	President's retreat games, water, and decorations	73	-	-	-	-	73	10000/74490
7/21/2022	Tameka N. Perry	President's retreat table decorations, name tents, name	234	-	-	-	-	234	10000/74490
7/21/2022				-	-	-	-	273	10000/74490
7/31/2022	Tameka N. Perry	Hotel for speaker at the President's retreat	273	-	-	-	-	1	10000/74230
7/31/2022	Intercompany charge	Postage - July 2022	1	-	-	-	-	10	10000/74110
7/31/2022	Intercompany charge	Leadership retreat program	10	-	-	-	-	11	10000/74110
7/31/2022	Intercompany charge	Foam Board Poster	11	-	-	-	-	16	10000/74110
7/31/2022	Intercompany charge	Foam Board Poster	16	-	-	-	-	58	10000/74110
7/31/2022	Intercompany charge	Large Format Posters with Foam Board	58	-	-	-	-	34	10000/74296
8/4/2022	Verizon Wireless	Verizon wireless July 22	34	-	-	-	-	190	10000/74520
8/4/2022	Nalo M Frazier	Supplies for President's retreat	190	-	-	-	-	326	10000/74630
8/4/2022	Mahaffey Events & Tents LLC	President's Leadership Retreat- rental of table clothes	326	-	-	-	-	113	10000/74240
8/19/2022	Federal Express	Shipping	113	-	-	-	-	1	10000/74230
8/31/2022	Intercompany charge	Postage - August 2022	1	-	-	-	-	34	10000/74296
9/7/2022	Verizon Wireless	Verizon wireless Aug 22	34	-	-	-	-	107	10000/74480
9/16/2022	Bankcard Center	Subscription 6 months (The Daily Memphian)	107	-	-	-	-	150	10000/74480
9/20/2022	Southern Association of Colleges with Associate	Annual membership dues for SACAD 2022-2023	150	-	-	-	-	1	10000/74230
9/30/2022	Intercompany charge	Postage - September 2022	1	-	-	-	-	3	10000/74110
9/30/2022	Intercompany charge	Sign Engraving	3	-	-	-	-	34	10000/74296
10/6/2022	Verizon Wireless	Verizon wireless Sep 22	34	-	-	-	-	75	10000/74490
10/6/2022	American Association of Community Colleges	American Association of Community Colleges-President's Academy Fee	75	-	-	-	-		

**Southwest Tennessee Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
10/31/2022			50	-	-	-	-	50	10000/74110
	Intercompany charge	Policy Manual							
11/1/2022	Mahaffey Events & Tents LLC	Holiday red table cloths	181	-	-	-	-	181	10000/74630
11/2/2022		reimburse various supplies 10/05-10/08, 10/17-10/14/22	198	-	-	-	-	198	10000/74525
11/15/2022	Tameka N Perry	Subscription renewal Memphis Business Journal	80	-	-	-	-	80	10000/74480
11/15/2022	Chronicle of Higher Education	Memphis Business Journal The Chronicle of Higher Education subscription	399	-	-	-	-	399	10000/74480
11/30/2022	Intercompany charge	Postage - Nov 2022	1	-	-	-	-	1	10000/74230
12/1/2022	Verizon Wireless	Verizon wireless Oct 22	34	-	-	-	-	34	10000/74296
12/1/2022	Verizon Wireless	Verizon wireless Nov 22	34	-	-	-	-	34	10000/74296
12/1/2022	Staples Business Advantage	Office Supplies	143	-	-	-	-	143	10000/74520
12/8/2022	Charles Fleming	Band performance for Holiday Celebration of Giving	1,700	-	-	-	-	1,700	10000/74490
12/31/2022	Intercompany charge	Postage - Dec 2022	1	-	-	-	-	1	10000/74230
12/31/2022	Intercompany charge	Sign Engraving	6	-	-	-	-	6	10000/74110
12/31/2022	Intercompany charge	Large Format Posters	109	-	-	-	-	109	10000/74110
1/5/2023	Verizon Wireless	Verizon wireless Dec 22	34	-	-	-	-	34	10000/74296
1/18/2023	Robert Half Management Resources	Wages temporary employee wk 1-6-23	1,432	-	-	-	-	1,432	10000/74490
1/18/2023	Robert Half Management Resources	Wages temporary employee wk 12-9-22	1,924	-	-	-	-	1,924	10000/74490
1/25/2023	Robert Half Management Resources	Wages temporary employee wk 1-13-23	1,678	-	-	-	-	1,678	10000/74490
1/26/2023	Fluency Management LLC	Human Resources consultant	8,500	-	-	-	-	8,500	10000/74490
1/30/2023	Federal Express	Shipping	123	-	-	-	-	123	10000/74240
1/31/2023	Intercompany charge	Postage - Jan 2023	1	-	-	-	-	1	10000/74230
2/9/2023	Verizon Wireless	Verizon wireless Jan 23	34	-	-	-	-	34	10000/74296
2/9/2023	Robert Half Management Resources	Wages temporary employee wk 12-2-22	1,790	-	-	-	-	1,790	10000/74490
2/16/2023	Robert Half Management Resources	Wages temporary employee wk 1-20-23	1,342	-	-	-	-	1,342	10000/74490
2/16/2023	Robert Half Management Resources	Wages temporary employee wk 1-27-23	1,678	-	-	-	-	1,678	10000/74490
2/16/2023	Robert Half Management Resources	Wages temporary employee wk 2-3-23	1,678	-	-	-	-	1,678	10000/74490

**Southwest Tennessee Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
2/23/2023	Staples Business Advantage	Office Supplies	95	-	-	-	-	95	10000/74520
2/28/2023	Intercompany charge	Postage - Feb 2023	1	-	-	-	-	1	10000/74230
3/8/2023	Verizon Wireless	Verizon wireless Feb 23	34	-	-	-	-	34	10000/74296
3/8/2023	Robert Half Management Resources	Wages temporary employee wk 2-24-23	1,655	-	-	-	-	1,655	10000/74490
3/21/2023	President's Round Table	Annual Individual membership for president 7/1/22-6/30/23	600	-	-	-	-	600	10000/74480
3/21/2023	Robert Half Management Resources	Wages temporary employee wk 3-17-23	1,342	-	-	-	-	1,342	10000/74490
3/21/2023	Robert Half Management Resources	Wages temporary employee wk 3-10-23	1,678	-	-	-	-	1,678	10000/74490
3/31/2023	Postage - Mar 2023	Intercompany charge	2	-	-	-	-	2	10000/74230
3/31/2023	Engraving Diletha Williams	Intercompany charge	13	-	-	-	-	13	10000/74110
4/4/2023	Verizon Wireless	Verizon wireless Mar 23	34	-	-	-	-	34	10000/74296
4/4/2023	Robert Half Management Resources	Wages temporary employee wk 12-23-22	1,253	-	-	-	-	1,253	10000/74490
4/4/2023	Robert Half Management Resources	Wages temporary employee wk 2-10-23	1,678	-	-	-	-	1,678	10000/74490
4/4/2023	Robert Half Management Resources	Wages temporary employee wk 3-3-23	1,678	-	-	-	-	1,678	10000/74490
4/4/2023	Robert Half Management Resources	Wages temporary employee wk 2-17-23	1,678	-	-	-	-	1,678	10000/74490
4/4/2023	Robert Half Management Resources	Wages temporary employee wk 12-16-22	1,790	-	-	-	-	1,790	10000/74490
12/15/2022, 3/31/23	Mahaffey Events & Tents LLC	Table cloth rental year end accomplishment event.	157	-	-	-	-	157	10000/74630
4/25/2023	Staples Business Advantage	Office Supplies	130	-	-	-	-	130	10000/74520
4/30/2023	Intercompany charge	Copier Charges-Apr 23	2	-	-	-	-	2	10000/74180
4/30/2023	Intercompany charge	Business cards- Diletha Williams	10	-	-	-	-	10	10000/74110
4/30/2023	Intercompany charge	Postage - April 2023	11	-	-	-	-	11	10000/74230
4/30/2023	Intercompany charge	Office Supplies	468	-	-	-	-	468	10000/74520
5/3/2023	Federal Express	Shipping	9	-	-	-	-	9	10000/74240
5/3/2023	Verizon Wireless	Verizon wireless Apr 23	34	-	-	-	-	34	10000/74296
5/3/2023	Staples Business Advantage	Office Supplies	61	-	-	-	-	61	10000/74520
5/31/2023	Intercompany charge	Postage - May 2023	2	-	-	-	-	2	10000/74230
5/31/2023	Intercompany charge	Engraving-Diletha Williams	8	-	-	-	-	8	10000/74110
5/31/2023	Intercompany charge	Copier Charges-May 23	21	-	-	-	-	21	10000/74180



**Southwest Tennessee Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
6/8/2023	Verizon Wireless	Verizon wireless May 23	34	-	-	-	-	34	10000/74296
6/8/2023	Staples Business Advantage	Office Supplies	174	-	-	-	-	174	10000/74520
6/20/2023	Diletha Williams	Office Supplies	7	-	-	-	-	7	10000/74520
6/20/2023	Staples Business Advantage	Office Supplies	9	-	-	-	-	9	10000/74520
6/30/2023	Intercompany charge	Postage - June 2023	1	-	-	-	-	1	10000/74230
6/30/2023	Intercompany charge	Copier Charges-June 23	2	-	-	-	-	2	10000/74180
6/30/2023	Intercompany charge	Business cards- Tresa Danley	4	-	-	-	-	4	10000/74110
6/30/2023	Intercompany charge	Engraving-Tresa Danley	6	-	-	-	-	6	10000/74110
6/30/2023	Verizon Wireless	Verizon wireless Jun 23	34	-	-	-	-	34	10000/74296
<b>Total Other Operating Expenses for the President</b>			<b>44,633</b>	-	-	-	-	<b>\$ 44,633</b>	

**Tennessee Board of Regents  
Summary of the Chancellor's Expenses - Unaudited  
For the Period July 1, 2022 to June 30, 2023**

Chancellor:	Supplemental Schedule	Chancellor's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 479,464	\$ -	\$ -	\$ -	\$ -	\$ 479,464
Bonus Payments		6,651	-	-	-	-	6,651
Discretionary Allowance		12,000	-	-	-	-	12,000
Housing Allowance		-	-	-	-	-	-
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		1,080	-	-	-	-	1,080
<b>Salary, Benefits &amp; Other Payments</b>		<u>507,595</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>507,595</u>
Travel	A	1,779	-	-	-	-	1,779
Business Meals and Hospitality	B	198	-	-	-	-	198
Other Expenses	C	-	-	-	-	-	-
<b>Total Expenses for the Chancellor</b>		<u>509,573</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>509,573</u>
<b>Chancellor's Office:</b>							
Salary and Benefits (1 FTE)		127,820	-	-	-	-	127,820
Travel		2,760	-	-	-	-	2,760
Business Meals and Hospitality		1,217	-	-	-	-	1,217
Other Expenses		15,875	-	-	-	-	15,875
		<u>147,671</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>147,671</u>
<b>Total Expenses</b>		<u><b>\$ 657,243</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 657,243</b></u>

**Additional Disclosures:**

**Bonus Payments** – The Chancellor was authorized for and received a bonus payment during the period of \$6,651.

**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 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.*

**Tennessee Board of Regents**  
**Schedule A - Travel Expenses for the Chancellor - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

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			
9/23/22	9/23/22	12/19/22	Knoxville	September board meeting	\$ -	\$ 251	\$ -	\$ -	\$ 251	\$ -	\$ -	\$ -	\$ -	\$ 251	100000-73100
8/29/22	8/30/22	10/25/22	Memphis	Meeting at Excel Center and Aviation Grand opening for Southwest Community College	-	147	89	-	236	-	-	-	-	236	100000-73100
9/21/22	9/23/22	10/25/22	Knoxville	September board meeting	-	-	44	-	44	-	-	-	-	44	100000-73100
3/23/23	3/24/23	5/2/23	Jackson and Stanton	Meeting at Jackson State and Blue Oval City event	-	117	89	-	205	-	-	-	-	205	100000-73100
4/19/23	4/20/23	6/13/23	Memphis	4-19 Speak to Greater Memphis Area Chamber of Commerce 4-20 attended opening of Southwest Workforce Solutions Center	-	147	89	-	236	-	-	-	-	236	100000-73100
3/30/23	3/30/23	5/17/23	Nashville	SOAR at Sheraton Grand Nashville	-	598	-	-	598	-	-	-	-	598	100000-73100
6/25/23	6/26/23	6/30/23	Knoxville	Tennessee Mobility Showcase at University of TN-speaking engagement	-	121	89	-	209	-	-	-	-	209	100000-73100
<b>Total Travel Expenses for the Chancellor</b>					<b>\$ -</b>	<b>\$ 1,381</b>	<b>\$ 398</b>	<b>\$ -</b>	<b>\$ 1,779</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,779</b>	

**Tennessee Board of Regents**  
**Schedule B - Business Meals & Hospitality Expenses for the Chancellor - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

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					
3/8/23	3/15/23	Reimbursement to Mary Ann Hammonds	Lunch Meeting with TN Achieves	\$ 123	\$ -	\$ -	\$ -	\$ -	\$ 123	8	\$ 15.38	100000-74501
2/10/23	4/25/23	Tydings, Flora W	Business lunch following McCormick Building Naming	75	-	-	-	-	75	4	\$ 18.85	100000-74501
<b>Total Business Meals and Hospitality Expenses for the Chancellor</b>				<b>\$ 198</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 198</b>			

**Tennessee Board of Regents**  
**Schedule C - Other Expenses for the Chancellor - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

Date Paid	Payee	Description	Chancellor's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
None paid July-June 2023			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Other Operating Expenses for the Chancellor</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**Volunteer State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 285,494	\$ -	\$ -	\$ -	\$ -	\$ 285,494
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		-	-	-	-	-	-
<b>Salary, Benefits &amp; Other Payments</b>		<u>300,294</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>300,294</u>
Travel	A	17,424	-	9,979	2,332	-	29,735
Business Meals and Hospitality	B	1,422	559	586	73	-	2,640
Other Expenses	C	<u>22,751</u>	<u>851</u>	<u>97,202</u>	<u>1,835</u>	<u>-</u>	<u>122,639</u>
<b>Total Expenses for the President</b>		<u>341,891</u>	<u>1,410</u>	<u>107,767</u>	<u>4,240</u>	<u>-</u>	<u>455,308</u>
<b>President's Office:</b>							
Salary and Benefits (1 FTE)		85,388	-	-	-	-	85,388
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		-	-	-	-	-	-
		<u>85,388</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,388</u>
<b>Total Expenses</b>		<u>\$ 427,279</u>	<u>\$ 1,410</u>	<u>\$ 107,767</u>	<u>\$ 4,240</u>	<u>\$ -</u>	<u>\$ 540,696</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.*

**Volunteer State Community College**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

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			
7/20/22	7/20/22	7/20/22	Nashville TN (virtual)	N.Batson Workshop Event	\$ -	\$ -	\$ -	\$ 60	\$ -	\$ -	\$ 60	\$ -	\$ -	\$ 60	106075 - 74830
8/9/22	8/10/22	8/2/22	Cookeville, TN	Economic Developmt Summit	-	-	-	30	30	-	-	-	-	30	102075 - 73110
7/16/22	7/20/22	8/10/22	Orlando, FL	Dr.M -SACSCOC Conf	431	986	414	1,050	2,881	-	-	-	-	2,881	102075 - 73210
9/15/22	9/15/22	8/22/22	Gallatin TN (virtual)	Webinar -Cultivating Donors	-	-	-	69	69	-	-	-	-	69	102075 - 73110
8/9/22	8/11/22	8/24/22	Cookeville,Livingston	N.Bishop -Aug Travel /Mtgs	189	-	-	-	-	-	189	-	-	189	108080 - 73110
8/15/22	8/30/22	9/14/22	Springfield,Cookeville,Livingst	N.Bishop -Aug Travel /Mtgs	243	-	-	-	-	-	243	-	-	243	108080 - 73110
9/15/22	9/15/22	9/14/22	Nashville TN (virtual)	N.Batson Workshop Event	-	-	-	30	-	-	30	-	-	30	106075 - 74830
9/13/22	9/16/22	9/21/22	College Park, MD	G.McCalley-Achieving the Dr	526	624	282	699	2,131	-	-	-	-	2,131	407505 - 73215
9/13/22	9/16/22	9/28/22	College Park, MD	Dr.M -Achieving the Dream	526	624	358	499	2,007	-	-	-	-	2,007	102075 - 73210
9/13/22	9/16/22	10/12/22	College Park, MD	E.Short-Achiev Dream Conf	727	624	452	529	-	-	-	2,332	-	2,332	602075 - 73210
10/2/22	10/31/22	11/16/22	Cookeville,Springfield,Hartsv	N.Bishop-Oct.Travel /Mtgs	208	-	-	-	-	-	208	-	-	208	108080 - 73110
12/2/22	12/6/22	12/16/22	Atlanta, GA	Dr.M -SACSCOC Ann Mtg	247	979	333	960	2,519	-	-	-	-	2,519	102075 - 73210
3/31/23	4/4/23	12/19/22	Denver, CO (upcoming)	Dr.M -AACC Annual Mtg	-	-	-	1,050	1,050	-	-	-	-	1,050	102075 - 73210
12/10/22	12/14/22	1/11/23	Scottsdale, AZ	N.Bishop -Conf Natl League	542	844	311	3,180	-	-	4,877	-	-	4,877	108080 - 73210
2/7/23	2/8/23	2/22/23	Livingston,Cookeville	N.Bishop -Feb.Travel/Mtgs	201	-	-	-	-	-	201	-	-	201	108080 - 73110
2/14/23	2/17/23	3/1/23	Chicago, IL	Dr.M -Annual ATD Conference	377	683	277	885	2,222	-	-	-	-	2,222	102075 - 73210
2/13/23	2/17/23	3/1/23	Chicago, IL	G.McCalley-Annual ATD Conf	607	911	356	1,310	-	-	3,183	-	-	3,183	407505 - 73210
2/21/23	2/21/23	3/8/23	Cookeville, TN	A.M. McKee-Bowl with Dr.O	96	-	-	-	-	-	96	-	-	96	608381 - 73110
3/14/23	3/14/23	3/10/23	Nashville TN (virtual)	N.Batson Workshop Event	-	-	-	115	-	-	115	-	-	115	106075 - 74830
2/23/23	3/16/23	3/22/23	Cookeville,Livingston	N.Bishop -Feb/Mar Travel Mtg	345	-	-	-	-	-	345	-	-	345	108080 - 73110
7/16/23	7/19/23	4/3/23	SACS COC	Registration for Summer Inst	-	-	-	1,025	1,025	-	-	-	-	1,025	102075 - 73110
3/28/23	3/30/23	4/5/23	Nashville, TN	Dr.M-SOAR Awards/TBR Mtg	-	575	-	-	575	-	-	-	-	575	102075 - 73110
3/30/23	4/4/23	4/12/23	Aurora, CO	Dr.M - AACC Conference	574	1,562	356	-	2,492	-	-	-	-	2,492	102075 - 73210
4/20/23	4/21/23	4/20/23	Nashville,TN (virtual)	N.Batson Workshop Event	-	-	-	160	-	-	160	-	-	160	106075 - 74830
5/17/23	5/25/23	6/21/23	Gordonsville, TN	N.Bishop-Training/VideoShoot	181	-	-	-	-	-	181	-	-	181	108080 - 73900
6/20/23	6/20/23	6/28/23	Celina, TN	N.Bishop-Mtg @ClayCo Hosp	92	-	-	-	-	-	92	-	-	92	108080 - 73110
6/14/23	6/16/23	6/28/23	Chattanooga, TN	Dr.M -June TBR Board Mtg	-	275	148	-	422	-	-	-	-	422	102075 - 73110
<b>Total Travel Expenses for the President</b>					<b>\$ 6,112</b>	<b>\$ 8,687</b>	<b>\$ 3,285</b>	<b>\$ 11,651</b>	<b>\$ 17,424</b>	<b>\$ -</b>	<b>\$ 9,979</b>	<b>\$ 2,332</b>	<b>\$ -</b>	<b>\$ 29,735</b>	

**Volunteer State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

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					
6/10/22	7/7/22	Fitts,Rebecca -Bit-O-Heaven	Catering -Trustee Work Sess	\$ -	\$ -	\$ -	\$ 23	\$ -	\$ 23	1	\$ 23.00	101001 - 74530
8/15/22	8/15/22	Midsouth Hospitality	BoxedLunches for Convocatn	-	-	9	-	-	9	1	9.00	104075 - 74530
8/17/22	8/17/22	Panera Bread	Breakfast w/new VP of B&F	-	-	418	-	-	418	200	2.09	302075 - 74530
8/17/22	8/17/22	Panera Bread	Lunch w/new VP of B&F	-	-	159	-	-	159	10	15.90	102225 - 74530
8/29/22	9/7/22	Waller, Karen	WilsonCo Collab Mtg Refresh	46	-	-	-	-	46	9	5.11	102225 - 74530
11/3/22	11/16/22	Montague, Orinthia	Lunch w/Swim Dig represent	85	-	-	-	-	85	3	28.33	102225 - 74530
11/3/22	11/16/22	Waller, Karen (reimb)	Pres.Extended Cabinet Mtg	107	-	-	-	-	107	30	3.58	102225 - 74530
12/15/22	12/15/22	C and G's Fine Foods	Food for Legislative Breakfast	795	-	-	-	-	795	45	17.67	102225 - 74530
1/4/23	1/4/23	Jimmy's Johns of Gallatin	Lunch-VP,Direct Rep Retreat	144	-	-	-	-	144	12	11.97	102225 - 74530
12/15/22	1/4/23	Waller, Karen (reimb)	Legislative Breakfast Mtg	66	-	-	-	-	66	47	1.41	102225 - 74530
12/13/22	1/12/23	IGA Livingston	Holiday Luncheon	-	401	-	-	-	401	50	8.02	101001 - 74530
2/7/23	2/7/23	Hendersonville Chamber	Chamber Lunch Meeting	-	-	-	30	-	30	1	30.00	502000 - 74490
4/19/23	4/20/23	Panera Bread	Lunch-DirectRepBudget Mtg	179	-	-	-	-	179	11	16.28	102225 - 74530
4/10/23	4/26/23	Orinthia Montague	Reimb-Lunch/WilsonCo.Part	-	158	-	-	-	158	8	19.73	101001 - 74530
6/12/23	6/8/23	Gallatin Chamb of Commerce	Chamber Lunch Meeting	-	-	-	20	-	20	1	20.00	502000 - 74490
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 1,422</b>	<b>\$ 559</b>	<b>\$ 586</b>	<b>\$ 73</b>	<b>\$ -</b>	<b>\$ 2,640</b>			



**Volunteer State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/21/22	Hend Chamber of Commerce	Chamber Dues	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500	502000 - 74480
7/21/22	Party Source & Rentals	Rental Items -Livingston Anniv	-	-	2,540	-	-	2,540	104075 - 74630
7/21/22	Cross, Brian	Music -Livingston Anniv Celeb	-	-	300	-	-	300	104075 - 74980
7/22/22	Staples	GreyGlass Markerboard -Conf	-	-	1,581	-	-	1,581	730000 - 74510
7/31/22	U.S. Postal Service	July Postage	9	-	-	-	-	9	102075 - 74230
8/4/22	Rotary Club Hendersonville	Rotary Dues	-	-	-	190	-	190	502000 - 74480
8/11/22	Holler Media LLC	Display-Livingston AnnivCeleb	-	-	160	-	-	160	104075 - 74170
8/11/22	Upon, Cherokee Music	Singing -LivingstonAnnivCeleb	-	-	100	-	-	100	104075 - 74980
8/11/22	CIT Bank	Copier Mthly Lease July/Aug	93	-	-	-	-	93	102075 - 74630
8/31/22	U.S. Postal Service	August Postage	3	-	-	-	-	3	102075 - 74230
9/1/22	Konica Minolta	Coper - Mthly Maint	1	-	-	-	-	1	102075 - 74630
9/1/22	CIT Bank	Copier Mthly Lease Aug/Sept	93	-	-	-	-	93	102075 - 74630
9/17/22	Staples	Office Supplies	27	-	-	-	-	27	102075 -74510
9/21/22	Bishop, Nicholas	Reimb.League for Innovation	-	-	200	-	-	200	108080 - 74480
9/21/22	Gallup (online)	Books for Cabinet Members	300	-	-	-	-	300	106075 - 74510
9/22/22	CIT Bank	Copier Mthly Lease Sept/Oct	93	-	-	-	-	93	102075 - 74630
9/22/22	Konica Minolta	Copier - Mthly Maint	3	-	-	-	-	3	102075 - 74630
9/30/22	U.S. Postal Service	Sept. Postage	3	-	-	-	-	3	102075 - 74230
10/13/22	Women in Higher Ed in Tenn	WHET Membership	650	-	-	-	-	650	302150 - 74480
10/20/22	Kirby Electric Inc.	Install Light Fixtures/Conf Rm	-	-	6,810	-	-	6,810	312085 - 74320
10/20/22	CIT Bank	Copier Mthly Lease Oct/Nov	93	-	-	-	-	93	102075 - 74630
10/24/22	Rotary Club Hendersonville	Rotary Dues	-	-	-	190	-	190	502000 - 74480
10/27/22	Cookeville Communications	Ads -Livingston Anniv Celeb	-	-	1,450	-	-	1,450	104075 - 74470
10/27/22	Konica Minolta	Copier - Mthly Maint -sept.	1	-	-	-	-	1	102075 - 74630
10/31/22	U.S. Postal Service	Oct. Postage	2	-	-	-	-	2	102075 - 74230
11/17/22	ASAP Printing	Note Cards / Envelopes	127	-	-	-	-	127	102075 - 74170
11/17/22	Harold W. Moore & Sons	Painting Pres. Suite	-	-	3,083	-	-	3,083	312085 - 74320
11/17/22	CIT Bank	Copier Mthly Lease Nov/Dec	93	-	-	-	-	93	102075 - 74630
11/30/22	U.S. Postal Service	Nov. Postage	48	-	-	-	-	48	102075 - 74230
12/7/22	Assoc.College/Univ Auditors	Dues/Membership -N Batson	-	-	175	-	-	175	106075 - 74480
12/15/22	Amer Assoc Colleges/Univ.	AAC & U Membership	4,750	-	-	-	-	4,750	302150 - 74480
12/15/22	Portland Chamb of Commerc	Membership	-	-	-	100	-	100	502000 - 74490

**Volunteer State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
12/15/22	ASAP Printing	Christmas Cards for Pres	-	351	-	-	-	351	101001 - 74120
12/15/22	CIT Bank	Copier Mthly Lease Dec/Jan	93	-	-	-	-	93	102075 - 74630
12/21/22	LBJ&T dba Bowling World	Event -Bowling w/Dr. O	-	-	635	-	-	635	608465,606318, 602075 - 74510
1/12/23	Lebanon-Wilson Co Chamber	Annual Membership	-	-	-	160	-	160	502000 - 74490
1/12/23	Smith Co Chamb of Commerc	Annual Membership	-	-	-	100	-	100	502000 - 74490
1/12/23	White House Chamb of Comm	Annual Membership	-	-	-	385	-	385	502000 - 74490
1/12/23	Chris Xaver	Speaker-Leadership Wkshop	4,000	-	-	-	-	4,000	102075 - 74490
1/19/23	CIT Bank	Copier Mthly Lease Jan/Feb	93	-	-	-	-	93	102075 - 74630
1/26/23	Konica Minolta	Copier Mthly Maint Oct/Nov	2	-	-	-	-	2	102075 - 74630
1/26/23	Rotary Club Hendersonville	Dues -Dr. O Montague	-	-	-	190	-	190	502000 - 74480
1/31/23	U.S. Postal Service	Jan. Postage	9	-	-	-	-	9	102075 - 74230
2/2/23	Byrdstown Chamb of Comm	Annual Membership	-	-	-	50	-	50	502000 - 74490
2/14/23	Staples	Office Supplies	71	-	-	-	-	71	102075 - 74510
2/16/23	Konica Minolta	Copier Mthly Maint Jan	18	-	-	-	-	18	102075 - 74630
2/16/23	CIT Bank	Copier Mthly Lease Feb/Mar	93	-	-	-	-	93	102075 - 74630
2/22/23	Staples	Office Supplies -N.Batson	-	-	149	-	-	149	106075 - 74510
2/23/23	Konica Minolta	Copier Mthly Maint Dec	3	-	-	-	-	3	102075 - 74630
2/28/23	U.S. Postal Service	Feb. Postage	2	-	-	-	-	2	102075 - 74230
3/2/23	Doc's Glass Service	Glass-top Dr. O's office	-	-	2,400	-	-	2,400	730000 - 74510
3/23/23	Macon Co Chamb of Comm	Annual Membership	-	-	-	125	-	125	502000 - 74490
3/23/23	Konica Minolta	Copier Mthly Maint Feb	48	-	-	-	-	48	102075 - 74630
3/23/23	Hartsville Chamb of Comm	Annual Membership	-	-	-	100	-	100	502000 - 74490
3/23/23	CIT Bank	Copier Mthly Lease Mar/Apr	93	-	-	-	-	93	102075 - 74630
3/31/23	U.S. Postal Service	March Postage	3	-	-	-	-	3	102075 - 74230
4/13/23	CIT Bank	Copier Mthly Lease Apr/May	93	-	-	-	-	93	102075 - 74630
4/20/23	Konica Minolta	Copier Mthly Maint March	1	-	-	-	-	1	102075 - 74630
4/27/23	Rotary Club Hendersonville	Rotary Dues - Dr. Montague	-	-	-	245	-	245	502000 - 74480
4/30/23	U.S. Postal Service	April Postage	3	-	-	-	-	3	102075 - 74230
5/25/23	T.Glover/Charlie's Golf Carts	Golf Cart for Dr. Montague	-	-	11,399	-	-	11,399	102325 - 74000
5/31/23	U.S. Postal Service	May Postage	12	-	-	-	-	12	102075 - 74230
6/8/23	Gallatin Chamber of Comm	2023 Membership	-	-	975	-	-	975	104075 - 74470
6/12/23	Lowe's	Refrigerator for Guest Events	649	-	-	-	-	649	102075 - 74510

**Volunteer State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
6/15/23	CIT Bank	Copier Mthly Lease May/June	93	-	-	-	-	93	102075 - 74630
6/22/23	Konica Minolta	Copier Mthly Maint - April	1	-	-	-	-	1	102075 - 74630
6/22/23	Wenger Corporation	Purchase Stage for Graduation	-	-	65,245	-	-	65,245	202600 - 78190
6/29/23	SACSCOC	Membership Dues	10,979	-	-	-	-	10,979	302150 - 74480
6/29/23	Konica Minolta	Copier Mthly Maint - May	1	-	-	-	-	1	102075 - 74630
6/29/23	Konica Minolta	Copier Mthly Maint - June	1	-	-	-	-	1	102075 - 74630
6/30/23	U.S. Postal Service	June Postage	1	-	-	-	-	1	102075 - 74230
<b>Total Other Operating Expenses for the President</b>			<b>\$ 22,751</b>	<b>\$ 851</b>	<b>\$ 97,202</b>	<b>\$ 1,835</b>	<b>\$ -</b>	<b>\$ 122,639</b>	

**Walters State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 284,258	\$ -	\$ -	\$ -	\$ -	\$ 284,258
Bonus Payments		600	-	-	-	-	600
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		-	-	-	-	-	-
<b>Salary, Benefits &amp; Other Payments</b>		<u>308,058</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>308,058</u>
Travel	A	16,636	-	-	-	-	16,636
Business Meals and Hospitality	B	4,855	-	-	6,083	-	10,939
Other Expenses	C	1,070	-	-	700	-	1,770
<b>Total Expenses for the President</b>		<u>330,620</u>	<u>-</u>	<u>-</u>	<u>6,783</u>	<u>-</u>	<u>337,403</u>
<b>President's Office:</b>							
Salary and Benefits (1.5 FTE)		144,841	-	-	-	-	144,841
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		2,355	-	-	-	-	2,355
		<u>147,197</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>147,197</u>
<b>Total Expenses</b>		<u>\$ 477,816</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,783</u>	<u>\$ -</u>	<u>\$ 484,600</u>

**Additional Disclosures:**

**Bonus Payments** – The President was authorized for and received a bonus payment for Longevity in July 2022 for \$600.

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

**Walters State Community College**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

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			
12/4/22	12/6/22	9/13/22	Atlanta, GA	Registration for Dr. Miksa to attend the SACSCOC Annual Conference	\$ -	\$ -	\$ -	\$ 550	\$ 550	\$ -	\$ -	\$ -	\$ -	\$ 550	11000-73210
9/22/22	9/23/22	9/29/22	Knoxville, TN	To attend the TBR Quarterly Board Meeting	-	125	83	-	208	-	-	-	-	208	11000-73110
10/5/22	10/5/22	10/6/22	Sevierville, TN	Sevier County Hospitality & Tourism Breakfast	-	-	-	33	33	-	-	-	-	33	11000-73110
12/16/21	12/18/21	10/19/22	Little Rock, AR	Refund for canceled airfare when attending NJCAA Board of Regents Meeting*	(450)	-	-	-	(450)	-	-	-	-	(450)	11000-73210
11/4/22	11/5/22	11/9/22	Wilmington, NC	District Volleyball Championship	704	140	89	61	993	-	-	-	-	993	11000-73210
9/28/22	9/28/22	11/17/22	Walters State - Morristown, TN	Chris Hyder mileage reimbursement**	75	-	-	-	75	-	-	-	-	75	11000-73500
11/7/22	11/8/22	11/21/22	Tallahassee, FL	National Cross Country Half Marathon	757	125	96	56	1,034	-	-	-	-	1,034	11000-73210
12/4/22	12/6/22	12/8/22	Atlanta, GA	2022 SACSCOC Annual Meeting	-	574	185	-	759	-	-	-	-	759	11000-73210
2/7/23	2/8/23	2/15/23	Nashville, TN	To make presentations on the Butchery Program to 3 legislative committees	-	243	119	-	361	-	-	-	-	361	11000-73110
2/13/23	2/16/23	2/22/23	Chicago, IL	To attend ATD DREAM Conference	604	456	217	56	1,333	-	-	-	-	1,333	11000-73210
2/26/23	2/28/23	3/2/23	San Antonio, TX	To attend 2023 CC Futures Assembly - RHITA Bellwether Competition	604	293	160	42	1,100	-	-	-	-	1,100	11000-73210
3/22/23	3/24/23	3/28/23	Lubbock, TX	To attend NJCAA Women's Basketball National Tournament	1,153	414	148	42	1,756	-	-	-	-	1,756	11000-73210
3/28/23	3/30/23	4/5/23	Nashville, TN	To attend TBR SOAR Awards event, TBR Presidents meeting, and Quarterly board meeting	-	625	198	109	932	-	-	-	-	932	11000-73110
6/17/23	6/27/23	5/8/23		TnCIS Alps Professional Program fee	-	-	-	4,100	4,100	-	-	-	-	4,100	11000-73230
5/8/23	5/13/23	5/17/23	Germany	To visit German partners for Butchery & Plumbing programs	2,499	-	178	545	3,222	-	-	-	-	3,222	11000-73210
5/22/23	5/24/23	5/31/23	Oxford, AL	To attend NJCAA Softball world series in support of WS Softball team	-	424	207	-	630	-	-	-	-	630	11000-73210
<b>Total Travel Expenses for the President</b>					<b>\$ 5,947</b>	<b>\$ 3,418</b>	<b>\$ 1,677</b>	<b>\$ 5,595</b>	<b>\$ 16,636</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,636</b>	

\*Dr. Miksa received the credit for his canceled return flight from Little Rock, AR when he attended Board of Regents Meeting & returned the funds - I0156956

\*\*Visitor travel - Chris Hyder came to go over the President Expense Report and we reimbursed his mileage - I0165435/JV005385

**Walters State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

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	7/20/22	Southern Traditions Catering	Catering for the August Chamber Membership breakfast hosted by WSCC	\$ 1,100	\$ -	\$ -	\$ -	\$ -	\$ 1,100	100	\$ 11.00	11000-74981
7/26/22	8/9/22	Tony Miksa	Reimbursement for dinner with prospective Foundation donors at Cancun Family Restaurant	-	-	-	92	-	92	4	\$ 22.92	11025-74981
	8/30/22	Walmart	Drinks and snacks for various meetings and events for President's Office	138	-	-	-	-	138	various		11000-74981
9/28/22	10/3/22	Perkins Restaurant & Bakery	To meet the new Superintendent of Jefferson County Schools and discuss future dual enrollment plans & options	78	-	-	-	-	78	4	\$ 19.50	11000-74981
9/27/22	10/27/22	Tony Miksa	Reimbursement for entertaining potential donors at FanFood Inc.- Smokies Skybox	-	-	-	522	-	522	18	\$ 28.97	33010-74981
11/17/22	11/10/22	Morristown Area Chamber of Commerce	Tickets to attend Morristown Area Chamber of Commerce Annual Banquet	644	-	-	-	-	644	11	\$ 58.50	11000-74981
	1/10/23	The Country Club, Inc.	Annual membership dues	-	-	-	4,608	-	4,608	6	\$ 768.00	11050-74480
3/8/23	2/7/23	Southern Traditions Catering	Breakfast food/drinks to be served for 40-50 people at Jefferson County Chamber of Commerce membership meeting	770	-	-	-	-	770	50	\$ 15.40	11000-74981
	2/16/23	The Country Club, Inc.	Additional membership assessment dues	-	-	-	495	-	495	6	\$ 82.50	11050-74480
3/21/23	3/30/23	Tony Miksa	Reimbursement for luncheon for group to discuss partnership opportunities between WSCC and Ober Gatlinburg at WSCC-Culinary Arts Bistro	-	-	-	40	-	40	5	\$ 8.06	33010-74981
	4/13/23	Tony Miksa	Reimbursement for dinner with potential trustees at General Morgan Inn	-	-	-	327	-	327	4	\$ 81.75	11025-74981
3/28 - 3/29/23	5/31/23	Nashville, TN	SOAR conference	2,000	-	-	-	-	2,000	4	\$ 500.00	11000-74981
	6/12/23	Walmart	Drinks and snacks for various meetings and events for President's Office	126	-	-	-	-	126	various		11000-74981
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 4,855</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,083</b>	<b>\$ -</b>	<b>\$ 10,939</b>			

**Walters State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2022 to June 30, 2023**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
4/18/23	Sarah Bethany King	2022-2023 President's Outstanding Student Award	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	11050-74790
4/18/23	Brandi D. Patrick	President's Choice Art Award for artwork to be displayed in the President's Office	-	-	-	200	-	200	11050-74790
6/8/23	Personal Computer Systems	Printer/service (office equip)	1,070	-	-	-	-	1,070	11000-74525
<b>Total Other Operating Expenses for the President</b>			<b>\$ 1,070</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 700</b>	<b>\$ -</b>	<b>\$ 1,770</b>	

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BOARD TRANSMITTAL

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MEETING: Committee on Audit

SUBJECT: Review of Revisions to Fiscal Year 2024 Audit Plans

DATE: November 8, 2023

PRESENTER: Mike Batson

ACTION REQUIRED: Roll-Call Vote

STAFF'S  
RECOMMENDATION: Approve

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

A summary of significant revisions to the plans from July 1, 2023 to September 30, 2023 is attached, followed by the revised plan for each of the audit offices.

Revised plans for the following institutions are not included due to vacancies in the Director of Internal Audit position at each institution:

Columbia State Community College  
Dyersburg State Community College  
Jackson State Community College  
Motlow State Community College



**Tennessee Board of Regents  
Summary of Revisions  
Fiscal Year 2024 Audit Plans**

**Overview of Significant Revisions:** Below are revisions to the audit plans created in July 2023, reflecting changes which occurred from July 1, 2023, to September 30, 2023. Changes in audit priorities result in most revisions to audit plans. Investigations and special projects occur and sometimes replace risk-based or other planned audits. However, time budgets may also be increased or decreased depending on circumstances encountered during an audit and the time needed to achieve the audit objectives.

<b>Institution</b>	<b>Significant Revisions to Audit Plans Since July 1, 2023</b>
ChSCC	Added TCAT Auto Service Deficiency Consult.
STCC	Removed FU- State Audit.
TBR-INV	Added INV-TBR-24-01 and INV-TBR-24-02.
TBR-TCAT	Added Risk Assessment and Crossville Cosmetology Investigation.

**Chattanooga State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ending June 30, 2024**  
**Revised October 2023**

Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised to Original			FN	Planned to Actual		Completion Date	Current Status
						Revised Plan	Change in Hours	Change in Percentage		Actual Hours	Variance		
IS	C	Management Advisory Services	5.0	Jul-23	110.0	80.0	-30.0	-27%	1	35.0	45.0		In Progress
FM	F	State Audit Assist/Follow-up	5.0	Jul-23	60.0	60.0	0.0	0%		3.0	57.0		In Progress
IS	F	Follow up Reviews	5.0	Jul-23	70.0	70.0	0.0	0%		18.5	51.5		In Progress
IS	I	Unscheduled Investigations	5.0	Jul-23	100.0	100.0	0.0	0%			100.0		Scheduled
IS	I	Developing Investigations-Assist TBR	5.0	Jul-23	15.0	15.0	0.0	0%			15.0		Scheduled
IS	I	INV-2023-01	5.0	Sep-22	15.0	15.0	0.0	0%		1.0	14.0		In Progress
IS	I	INV-2023-04	5.0	Dec-22	15.0	15.0	0.0	0%		1.0	14.0		In Progress
IS	I	INV-2023-06	5.0	May-23	30.0	30.0	0.0	0%		25.0	5.0		In Progress
IS	M	Enterprise Risk Assessment -FY2023	5.0	Apr-23	10.0	10.0	0.0	0%		11.0	-1.0	Aug-23	Completed
IS	M	Enterprise Risk Assessment -FY 2024	5.0	Jan-24	35.0	35.0	0.0	0%			35.0		Scheduled
FM	S	YE Procedures FYE 2023	5.0	Jun-23	10.0	10.0	0.0	0%		10.0	0.0	Aug-23	Completed
FM	S	YE Procedures FYE 2024	5.0	Jun-24	15.0	15.0	0.0	0%			15.0		Scheduled
SS	R	CCTA Element Audit	5.0	Apr-24	100.0	100.0	0.0	0%			100.0		Scheduled
FM	R	HEERF	5.0	Jun-23	75.0	75.0	0.0	0%		5.0	70.0		In Progress
SS	R	TCAT-Athens Veteran's Benefit Certification	5.0	Feb-23	40.0	40.0	0.0	0%		5.0	35.0		In Progress
AT	S	Basketball Tournament Event Processes	5.0	Jan-23	20.0	20.0	0.0	0%		2.0	18.0		In Progress
IT	S	IAR-NACHA-2023	5.0	Oct-23	70.0	70.0	0.0	0%		2.0	68.0		In Progress
IA	S	Faculty Credentials	5.0	Feb-24	50.0	50.0	0.0	0%			50.0		Scheduled
IA	A	TCAT Timeclock Hours Reporting	3.4	Nov-23	100.0	100.0	0.0	0%			100.0		Scheduled
IT	A	Sensitive Equipment Student Loaner Processes	3.3	Mar-24	90.0	90.0	0.0	0%			90.0		Scheduled
IA	F	Follow-up to DOT report for CDL Program	3.2	Sep-23	20.0	35.0	15.0	75%	2	4.0	31.0		In Progress
IA	C	TCAT Auto Service Deficiency Consult	5.0	Aug-23	0.0	40.0	40.0	100%	1	40.0	0.0	Sep-23	Completed
<b>Total Planned Audit Hours:</b>					<b>1050.0</b>	<b>1075.0</b>	<b>25.0</b>			<b>162.5</b>	<b>912.5</b>		

**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 general consulting hours to add specific consulting project.  
FN2 Additional hours added to attend follow-up meetings with the Interim Vice President - TCAT and Examiner.

Cleveland State Community College  
Internal Audit Plan  
Fiscal Year Ending June 30, 2024  
Revised October 2023

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 (including SACSCOC 10-yr review)	5.0	Jul-23	100.0	100.0	0.0	0%		81.0	19.0		In Progress
IS	I	Unscheduled Investigations	5.0	Jul-23	90.0	90.0	0.0	0%		32.0	58.0		In Progress
FM	R	CARES Act/HEERF (Higher Ed Emergency Relief Fund)	5.0	Jul-23	50.0	50.0	0.0	0%		40.0	10.0		In Progress
IS	F	State Audit-Assist Follow-up	5.0	Aug-23	100.0	100.0	0.0	0%		25.0	75.0		In Progress
IS	A	Campus Safety and Physical Security	4.5	Oct-23	40.0	40.0	0.0	0%			40.0		Scheduled
IS	A	Building Security/Key Control	5.0	Oct-23	60.0	60.0	0.0	0%			60.0		Scheduled
FM	R	NACHA 2023 Audit	5.0	Nov-23	90.0	90.0	0.0	0%		25.0	65.0		In Progress
FM	A	Bank Reconciliations	5.0	Dec-23	200.0	200.0	0.0	0%			200.0		Scheduled
SS	S	VA Audit 2023-24	5.0	Feb-24	90.0	90.0	0.0	0%			90.0		Scheduled
FM	M	Accounts Payable (Disbursements)	4.5	Mar-24	180.0	180.0	0.0	0%			180.0		Scheduled
FM	S	YE Procedures FYE 2024, including cash counts	5.0	Jun-24	15.0	15.0	0.0	0%			15.0		Scheduled
<b>Total Planned Audit Hours:</b>					<b>1015.0</b>	<b>1015.0</b>	<b>0.0</b>			<b>203.0</b>	<b>812.0</b>		

**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

Nashville State Community College  
Internal Audit Plan  
Fiscal Year Ending June 30, 2024  
Revised October 2023

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	Internal Control Awareness	3.0	Oct-23	150.0	150.0	0.0	0%		30.0	120.0		In Progress
IS	R	CCTA	3.4	TBD	150.0	150.0	0.0	0%		0.0	150.0		Scheduled
FM	R	President's Expenses Audit	3.2	Aug-23	150.0	150.0	0.0	0%		80.0	70.0		In Progress
IS	C	Consulting Activities	3.0	As Needed	100.0	100.0	0.0	0%		10.0	90.0		In Progress
IS	M	Management Risk Assessment	3.5	Mar-24	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
IT	R	TBR IS Audit	3.7	TBD	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
FM	A	Travel Expenses	3.2	Feb-24	150.0	150.0	0.0	0%		0.0	150.0		Scheduled
PP	A	Campus Safety and Security	3.3	Jan-24	150.0	150.0	0.0	0%		0.0	150.0		Scheduled
<b>Total Planned Audit Hours:</b>					<b>1050.0</b>	<b>1050.0</b>	<b>0.0</b>			<b>120.0</b>	<b>930.0</b>		

**Functional Areas:**

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

**Audit Types:**

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

**Status:**

Scheduled  
 In Progress  
 Completed  
 Removed

Northeast State Community College  
Internal Audit Plan  
Fiscal Year Ending June 30, 2024  
Revised October 2023

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	Complete College Tennessee Act Element	5.0	Apr-24	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
IS	S	Apprenticeships	5.0	Aug-23	100.0	100.0	0.0	0%		24.5	75.5		In Progress
IA	S	Attendance Reporting	5.0	Jul-23	100.0	100.0	0.0	0%		64.0	36.0		In Progress
FM	S	HEERF III Student Distributions	5.0	Jul-23	20.0	20.0	0.0	0%		8.5	11.5		In Progress
IA	A	Faculty Credentials	3.6	Oct-23	100.0	100.0	0.0	0%		8.5	91.5		In Progress
IS	A	Grant Development	3.6	Feb-24	90.0	90.0	0.0	0%		0.0	90.0		Scheduled
FM	A	Student Accounts	3.4	Dec-23	90.0	90.0	0.0	0%		0.0	90.0		Scheduled
IS	I	Developing Investigations-Assist TBR	5.0	Jul-23	50.0	50.0	0.0	0%		19.5	30.5		In Progress
IS	I	Unscheduled Investigations	5.0	Jul-23	50.0	50.0	0.0	0%		0.0	50.0		Scheduled
FM	R	State Audit Assistance - Year End	5.0	May-24	30.0	30.0	0.0	0%		0.0	30.0		Scheduled
IS	S	Special Requests and Projects	5.0	Jul-23	100.0	100.0	0.0	0%		41.5	58.5		In Progress
IS	F	Other Audit Follow-Up	5.0	Jul-23	60.0	60.0	0.0	0%		9.5	50.5		In Progress
IS	M	Risk Assessment	5.0	Jul-23	50.0	50.0	0.0	0%		0.0	50.0		Scheduled
IS	C	Management Advisory Services	5.0	Jul-23	100.0	100.0	0.0	0%		38.0	62.0		In Progress
<b>Total Planned Audit Hours:</b>					<b>1040.0</b>	<b>1040.0</b>	<b>0.0</b>			<b>214.0</b>	<b>826.0</b>		

**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, 2024  
Revised October 2023**

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	Year End Inventory & Cash Counts	5.0	Jun-24	22.5	22.5	0.0	0%		0.0	22.5		Scheduled
FM	R	Audit Follow Up	5.0	Jul-23	30.0	30.0	0.0	0%		0.0	30.0		Scheduled
IS	R	Funding Formula	5.0	Feb-24	112.5	112.5	0.0	0%		0.0	112.5		Scheduled
IS	M	Risk Assessment	5.0	Nov-23	52.5	52.5	0.0	0%		0.0	52.5		Scheduled
IA	S	Faculty Credentials	5.0	Oct-23	150.0	150.0	0.0	0%		0.0	150.0		Scheduled
IA	S	Compliance Assist Review	5.0	Jan-24	37.5	37.5	0.0	0%		0.0	37.5		Scheduled
AD	C	Advancement Management Advisory Services	5.0	Jul-23	22.5	22.5	0.0	0%		7.5	15.0		In Progress
FM	C	Finance Management Advisory Services, Consultation	5.0	Jul-23	37.5	37.5	0.0	0%		2.5	35.0		In Progress
FM	R	Cleveland State Presidents Expense Audit	5.0	Aug-23	150.0	150.0	0.0	0%		125.0	25.0		In Progress
IS	C	Institutional Support Management Advisory Services, Consultation	5.0	Jul-23	75.0	75.0	0.0	0%		14.5	60.5		In Progress
IT	C	IT Audit Management Advisory Service - Phishing Campaign & Building Security Review	5.0	Jul-23	150.0	150.0	0.0	0%		17.0	133.0		In Progress
IT	A	PaperCut Vulnerability Assessment	3.9	Mar-24	150.0	150.0	0.0	0%		0.0	150.0		Scheduled
IS	I	Unscheduled Investigations and Special Requests	5.0	Jul-23	37.5	37.5	0.0	0%		0.0	37.5		Scheduled
IT	C	IT Audit Management Advisory Service - PCI & ACH Review	5.0	Jul-23	150.0	150.0	0.0	0%		12.5	137.5		In Progress
IS	I	Investigation - Use of Audio Production Equipment.	5.0	Jun-23	30	30	0.0	3%	1	30	0.0	Aug-23	Completed
IT	A	IT PS3 File Share Vulnerability	3.6	Apr-24	150.0	150.0	0.0	0%		0.0	150.0		Scheduled
<b>Total Planned Audit Hours:</b>					<b>1357.5</b>	<b>1357.5</b>	<b>0.0</b>			<b>209.0</b>	<b>1148.5</b>		

**Functional Areas:**

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

**Audit Types:**

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

**Status:**

Scheduled  
 In Progress  
 Completed  
 Removed

FNI- On June , 1 2023 Internal Audit was asked to investigate the Video Production Equipment Inventory.

**Roane State Community College  
Internal Audit Plan  
Fiscal Year Ending June 30, 2024  
Revised October 2023**

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	Year End Cash Counts	5.0	May-23	35.0	35.0	0.0	0%		7.5	27.5		In Progress
IS	M	Enterprise Risk Assessment	5.0	Jan-24	75.0	75.0	0.0	0%		0.0	75.0		Scheduled
FM	A	Grants	3.6	Nov-24	60.0	60.0	0.0	0%		12.5	47.5		In Progress
FM	R	CARES Act (HEERF)	5.0	Jul-23	20.0	20.0	0.0	0%		13.3	6.8		In Progress
IS	A	Sick Leave Bank	4.3	Nov-24	45.0	45.0	0.0	0%		0.0	45.0		Scheduled
FM	F	State Audit Follow-up	5.0	Feb-24	60.0	60.0	0.0	0%		15.0	45.0		In Progress
FM	F	IAR Audit Follow-up	5.0	Jul-23	80.0	80.0	0.0	0%		17.0	63.0		In Progress
FM	I	Unscheduled Investigations	5.0	Jul-23	90.0	90.0	0.0	0%		0.0	90.0		Scheduled
IS	C	Management Advisory Services	5.0	Jul-23	142.0	142.0	0.0	0%		46.0	96.0		In Progress
AX	S	Foundation - Restricted Funds	4.7	Nov-23	40.0	40.0	0.0	0%		14.5	25.5		In Progress
IA	S	Nursing Program Review	4.9	Sep-23	30.0	30.0	0.0	0%		0.0	30.0		Scheduled
IS	R	Campus Safety & Security	5.0	Sep-23	10.0	10.0	0.0	0%		0.0	10.0		Scheduled
AD	R	CCTA - Graduation	5.0	Oct-23	25.0	25.0	0.0	0%		0.0	25.0		Scheduled
IS	R	QAR - Self Assessment and External	5.0	Jul-23	30.0	30.0	0.0	0%		19.5	10.5	Jul-23	Completed
IA	R	Release Time/Workload IAR Follow-up	4.5	Oct-23	30.0	30.0	0.0	0%		0.0	30.0		Scheduled
FM	S	Adjuncts Having More than 1 Position at RSCC	4.5	Jul-23	38.0	38.0	0.0	0%		0.0	38.0		Scheduled
IS	I	INV 23-01	5.0	Aug-23	5.0	5.0	0.0	0%		0.0	5.0		Scheduled
IS	I	INV 23-02	5.0	Jul-23	100.0	100.0	0.0	0%		27.5	72.5		In Progress
FM	R	President's Expense Audit - NeSCC	5.0	Aug-23	60.0	60.0	0.0	0%		45.8	14.3		In Progress
FM	F	Accounts Receivable - Follow-up from State Audit	5.0	Jan-24	75.0	75.0	0.0	0%	1	0.0	75.0		Scheduled

**Total Planned Audit Hours: 1050.0 1050.0 0.0 218.5 831.5**

**Functional Areas:**

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

**Audit Types:**

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

**Status:**

Scheduled  
 In Progress  
 Completed  
 Removed

FN1- Start date revised due to hiring of new Bursar.

Southwest Tennessee Community College  
Internal Audit Plan  
Fiscal Year Ending June 30, 2024  
Revised October 2023

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		Jun-24	67.5	67.5	0.0	0%		0.0	67.5		Scheduled
FM	S	Review of Driver License		May-24	35.0	35.0	0.0	0%		0.0	35.0		Scheduled
AT	A	Athletic General Compliance		Jan-24	67.5	67.5	0.0	0%		0.0	67.5		Scheduled
FM	A	Cash Count		May-24	36.0	36.0	0.0	0%		7.5	28.5		Scheduled
FM	S	Review Internal Controls Cashier Office		Aug-23	50.0	50.0	0.0	0%		21.0	29.0		In Progress
FM	A	Capitalized Equipment-Annual Fixed Asset Review		Jul-23	61.0	61.0	0.0	0%		6.0	55.0		In Progress
IS	A	Risk Management		Dec-23	50.0	50.0	0.0	0%		26.0	24.0		In Progress
FM	I	Inv 24-1 Cafeteria Concerns		Jul-23	45.5	45.5	0.0	0%		21.5	24.0		In Progress
FM	R	President Audit		Sep-23	190.0	190.0	0.0	0%		86.0	104.0		In Progress
IS	F	FU-Campus Safety		Jul-23	60.0	60.0	0.0	0%		0.0	60.0		Scheduled
IA	F	FU-Medical Programs with Special Admissions		Sep-23	50.0	50.0	0.0	0%		0.0	50.0		Scheduled
IS	F	FU-Federal Work Study		Oct-23	50.0	50.0	0.0	0%		0.0	50.0		Scheduled
FM	F	FU-Investigation 20-03 Club Investigation		Nov-23	30.0	30.0	0.0	0%		0.0	30.0		Scheduled
IT	F	FU-State Audit		Jan-24	30.0	0.0	-30.0	-100%	1	0.0	0.0		Removed
IS	F	FU-Internal Audit Follow Up		Jul-23	30.0	30.0	0.0	0%		0.0	30.0		In Progress
FM	P	ACM Software		Jul-23	75.0	75.0	0.0	0%		37.0	38.0		In Progress
SS	C	IAR-General Consultant		Jul-23	60.0	60.0	0.0	0%		4.0	56.0		In Progress
FM	I	Unscheduled Investigation		Jul-23	60.0	60.0	0.0	0%		40.5	19.5		In Progress
<b>Total Planned Audit Hours:</b>					<b>1047.5</b>	<b>1017.5</b>	<b>-30.0</b>			<b>249.5</b>	<b>768.0</b>		

**Functional Areas:**

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

**Audit Types:**

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

**Status:**

Scheduled  
 In Progress  
 Completed  
 Removed

FNI Removed there were no findings



**Volunteer State Community College  
Internal Audit Plan  
Fiscal Year Ending June 30, 2024  
Revised October 2023**

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	CCTA Funding Formula	8.3	Jan-24	200.0	200.0	0.0	0%		0.0	200.0		Scheduled
FM	R	State Audit Year-End Work	5.0	May-24	40.0	40.0	0.0	0%		0.0	40.0		Scheduled
IS	F	Follow-Up Activities	5.0	Jul-23	60.0	60.0	0.0	0%		0.0	60.0		Scheduled
IS	C	General Consultation	5.0	Jul-23	100.0	100.0	0.0	0%		26.5	73.5		In Progress
IS	P	IIA QAIP	5.0	Jul-23	75.0	75.0	0.0	0%		25.0	50.0		In Progress
IS	M	Management Risk Assessment	5.0	Jan-24	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
IS	I	Unscheduled Investigations	5.0	Jul-23	50.0	50.0	0.0	0%		0.0	50.0		Scheduled
IS	R	HEERF Reporting	5.0	Jul-23	100.0	100.0	0.0	0%		128.5	-28.5	Sep-23	Completed
FM	A	Payroll	4.6	Sep-23	180.0	180.0	0.0	0%		0.0	180.0		Scheduled
<b>Total Planned Audit Hours:</b>					<b>905.0</b>	<b>905.0</b>	<b>0.0</b>			<b>180.0</b>	<b>725.0</b>		

**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, 2024  
Revised October 2023**

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-23	50.0	50.0	0.0	0%		0.0	50.0		Scheduled
FM	F	State Audit Assist/Follow-up	5.0	Sep-23	22.5	22.5	0.0	0%		0.0	22.5		Scheduled
FM	R	WSSC Enterprise-wide Risk Assessment	5.0	May-24	22.5	22.5	0.0	0%		0.0	22.5		Scheduled
IS	M	WSSC IET and Fin Aid Risk Assessments	5.0	May-24	45.0	45.0	0.0	0%		0.0	45.0		Scheduled
SS	R	IAR-CCTA-T/B/A	5.0	Jan-24	105.0	105.0	0.0	0%		0.0	105.0		Scheduled
FM	S	YE Procedures FYE 2023	5.0	Jul-23	22.5	22.5	0.0	0%		22.5	0.0	Jul-23	Completed
FM	S	YE Procedures FYE 2024	5.0	Jun-24	22.5	22.5	0.0	0%		0.0	22.5		Scheduled
IT	S	IAR-NACHA	5.0	Jun-23	95.0	95.0	0.0	0%		95.0	0.0	Aug-23	Completed
IS	S	Unscheduled Investigations	5.0	Jul-23	97.5	97.5	0.0	0%		0.0	97.5		Scheduled
FM	C	Business Continuity Planning	5.0	Jul-23	305.0	305.0	0.0	0%		20.0	285.0		In Progress
FM	P	Documentation of Workforce Training Operating Systems	5.0	Jul-23	82.5	82.5	0.0	0%		3.0	79.5		In Progress
FM	R	President's Expenses	5.0	Sep-23	90.0	90.0	0.0	0%		52.5	37.5		In Progress
IA	C	Faculty Workload Reports	4.8	Jul-23	45.0	45.0	0.0	0%		0.0	45.0		Scheduled
IA	C	Department Chair Compensation Methodology	4.8	Aug-23	45.0	45.0	0.0	0%		0.0	45.0		Scheduled
<b>Total Planned Audit Hours:</b>					<b>1050.0</b>	<b>1050.0</b>	<b>0.0</b>			<b>193.0</b>	<b>857.0</b>		

**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-TCAT**  
**Internal Audit Plan**  
**Fiscal Year Ending June 30, 2024**  
**Revised October 2023**

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	P	Consultation	NA	Jul-23	50.0	50.0	0.0	0%		15.5	34.5		In Progress
FM	P	Cosmetology Review Audit	NA	Jul-23	50.0	50.0	0.0	0%		35.0	15.0		In Progress
FM	P	Oneida VA Audit	NA	Jul-23	25.0	25.0	0.0	0%		25.0	0.0		In Progress
FM	P	Audit Program	NA	Jul-23	25.0	25.0	0.0	0%		20.0	5.0		In Progress
FM	A	TCAT Memphis Controls Review	3.9	Aug-23	150.0	75.0	-75.0	-50%		12.5	62.5		Scheduled
FM	A	TCAT McMinnville Controls Review	3.1	Sep-23	75.0	75.0	0.0	0%		10.0	65.0		Scheduled
FM	A	TCAT Elizabethton Controls Review	3.2	Oct-23	100.0	100.0	0.0	0%		10.0	90.0		Scheduled
FM	A	TCAT Athens Controls Review	2.3	Oct-23	37.5	37.5	0.0	0%		10.0	27.5		Scheduled
FM	A	TCAT Knoxville Controls Review	3.8	Dec-23	125.0	125.0	0.0	0%		10.0	115.0		Scheduled
FM	A	TCAT Shelbyville Controls Review	3.4	Jan-24	75.0	75.0	0.0	0%		12.5	62.5		Scheduled
FM	A	TCAT Northwest Controls Review	3.0	Feb-24	125.0	125.0	0.0	0%		10.0	115.0		Scheduled
FM	A	TCAT Jackson Controls Review	3.6	Mar-24	100.0	100.0	0.0	0%		12.5	87.5		Scheduled
FM	A	TCAT Murfreesboro Controls Review	3.9	Apr-24	37.5	37.5	0.0	0%		12.5	25.0		Scheduled
FM	A	TCAT Livingston Controls Review	3.0	May-24	37.5	37.5	0.0	0%		7.5	30.0		Scheduled
FM	A	TCAT Hartsville Controls Review	2.6	Jun-24	37.5	37.5	0.0	0%		7.5	30.0		Scheduled
FM	I	Crossville Cosmetology Investigation	NA	Jul-23	0.0	37.5	37.5	100%		10.0	27.5		In Progress
FM	R	Risk Assessment	NA	Dec-23	0.0	37.5	37.5	100%		2.0	35.5		In Progress
<b>Total Planned Audit Hours:</b>					<b>1050.0</b>	<b>1050.0</b>	<b>0.0</b>			<b>222.5</b>	<b>827.5</b>		

**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, 2024  
 Revised October 2023

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-McKenzie		22-Aug	7.5	25.0	17.5	233%		25	0.0	Jul-23	Completed
SS	R	VA Audit-TCAT-TCAT TBD		24-Jan	75.0	75.0	0.0	0%		0	75.0		Scheduled
IS	R	External Quality Assurance Review		23-Jul	37.5	20.0	-17.5	-47%		20	0.0	Jul-23	Completed
FM	S	Tn eCampus		23-Dec	150.0	150.0	0.0	0%		0	150.0		Scheduled
IS	O	TBR Website Content Review		22-Sep	25.0	25.0	0.0	0%		5	20.0		In Progress
FM	S	Review of TCCTE		23-Jul	100.0	175.0	75.0	75%		129	46.0		In Progress
IS	R	Unscheduled Audits/Audit Assistance		As needed	100.0	100.0	0.0	0%		0	100.0		Scheduled
FM	A	Review of Travel Claims		24-Feb	175.0	175.0	0.0	0%		0	175.0		Scheduled
IS	C	General Consultation		As needed	350.0	275.0	-75.0	-21%		30.5	244.5		In Progress
<b>Total Planned Audit Hours:</b>					<b>1020.0</b>	<b>1020.0</b>	<b>0.0</b>			<b>209.5</b>	<b>810.5</b>		

**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 - Information Systems  
Internal Audit Plan  
Fiscal Year Ending June 30, 2024  
Revised October 2023**

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	MSCC Information Security	5.0	Dec-23	150.0	150.0	0.0	0%			150.0		Scheduled
IT	R	NaSCC Information Security	5.0	Jan-24	150.0	150.0	0.0	0%			150.0		Scheduled
IT	R	WSCC Information Security	5.0	Apr-24	150.0	150.0	0.0	0%			150.0		Scheduled
IT	R	DSCC Information Systems	5.0	Jun-24	150.0	150.0	0.0	0%			150.0		Scheduled
IT	R	STCC Information Security	5.0	Apr-23	150.0	150.0	0.0	0%		87.5	62.5		In Progress
IT	R	TCAT Information Security	5.0	May-23	150.0	200.0	50.0	33%		162.0	38.0		In Progress
IT	R	TBR System Office Information Security	5.0	Jun-23	200.0	200.0	0.0	0%		188.5	11.5		In Progress
<b>Total Planned Audit Hours:</b>					<b>1100.0</b>	<b>1150.0</b>	<b>50.0</b>				<b>438.0</b>	<b>712.0</b>	

**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, 2024  
Revised October 2023**

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-23	125.0	125.0	0.0	0%		3.0	122.0		In Progress
IS	P	Investigation Management		Jul-23	200.0	200.0	0.0	0%		13.5	186.5		In Progress
FM	I	Unscheduled Investigations		Jul-23	400.0	271.0	-129.0	-32%		0.0	271.0		Scheduled
PP	I	INV TBR 21-05		Feb-21	40.0	40.0	0.0	0%		0.0	40.0		Scheduled
FM	I	INV TBR 22-03		Sep-21	75.0	75.0	0.0	0%		0.0	75.0		Scheduled
IA	I	INV TBR 23-02		Aug-22	5.0	3.0	-2.0	-40%		3.0	0.0	Jul-23	Completed
IA	I	INV TBR 23-03		Sep-22	37.5	37.5	0.0	0%		0.0	37.5		Scheduled
AT	I	INV TBR 23-04		Dec-22	75.0	75.0	0.0	0%		0.0	75.0		Scheduled
IS	I	INV TBR 23-06		Jan-23	607.5	607.5	0.0	0%		135.0	472.5		In Progress
FM	I	INV TBR 23-07		Mar-23	300.0	300.0	0.0	0%		109.5	190.5		In Progress
MC	I	INV TBR 23-08		Mar-23	75.0	75.0	0.0	0%		26.0	49.0		In Progress
IA	I	INV TBR 23-09		Mar-23	10.0	16.0	6.0	60%		16.0	0.0	Jul-23	Completed
FM	I	INV TBR 24-01		Jul-23	0.0	50.0	50.0	100%		24.5	25.5		In Progress
IT	I	INV TBR 24-02		Aug-23	0.0	75.0	75.0	100%		27.0	48.0		In Progress
<b>Total Planned Audit Hours:</b>					<b>1950.0</b>	<b>1950.0</b>	<b>0.0</b>			<b>357.5</b>	<b>1592.5</b>		

**Functional Areas:**

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

**Audit Types:**

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

**Status:**

Scheduled  
 In Progress  
 Completed  
 Removed

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BOARD TRANSMITTAL

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MEETING: Committee on Audit

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

DATE: November 8, 2023

PRESENTER: Mike Batson

ACTION REQUIRED: Roll Call Vote

STAFF'S  
RECOMMENDATION: Approve

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**BACKGROUND INFORMATION:**

In accordance with the Audit Committee Charter, salaries for auditors in the Office of System-wide Internal Audit are to be reviewed and approved by the Audit Committee. Fiscal Year 2024 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 6, 2023**  
**For the Fiscal Year Ending June 30, 2024**

Title	Name	FY 2024 Salary	FY 2023 Salary	Increase from Prior Year	Professional Certifications	Years of Professional Experience	Years of TBR Experience
System-wide Chief Audit Executive	M. Batson	\$ 156,954	\$ 149,480	\$ 7,474	CPA	36	29
Director of Internal Audit	J. Struckmeyer	\$ 113,787	\$ 108,368	\$ 5,419	CPA	29	17
Investigative Audit Manager	J. Garoutte	\$ 98,275	\$ 93,600	\$ 4,675	CFE, CFI, CGFM	23	3
Information Systems Auditor	D. Fritts	\$ 97,095	\$ 92,841	\$ 4,254	CISSP	39	11
Internal Auditor IV - TCATs	H. Vose	\$ 86,768	\$ 82,644	\$ 4,124	CIA, CFE	27	15
Temporary- Investigative Auditor	D. Porter	\$ 54.00/hour	\$ -		CFE	28	0
Administrative Assistant III/Complaints Officer	K. Walker	\$ 60,735	\$ 57,842	\$ 2,893	N/A	23	13

**Certifications:**

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



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BOARD TRANSMITTAL

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MEETING: Committee on Audit

SUBJECT: Review of Salaries and Budgets for Internal Audit

DATE: November 8, 2023

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Reporting

STAFF'S  
RECOMMENDATION: Accept Report

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**BACKGROUND INFORMATION:**

In accordance with the Audit Committee Charter, salaries for system auditors are presented in the attached documents for review by the Committee. The salaries are in effect for Fiscal Year 2024. 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 6, 2023**  
**For the Fiscal Year Ending June 30, 2024**

Positions	Number of Positions	FY 24 Average Annual Salary	FY23 Average Annual Salary	Average Increase from Prior Year	FY 24 Annual Salary Range***
Community College Directors and Auditors*	9	\$ 82,695	\$ 77,648	6.5%	\$73,511 - \$94,770
<b>Total Community College</b>	<u>9</u>				
System-wide Chief Audit Executive (CAE)	1	\$ 156,954	\$ 149,480	5.0%	
System Office Auditors**	4	\$ 98,981	\$ 94,363	4.9%	\$86,768 - \$113,787
<b>Total System-wide Office</b>	<u>5</u>				
<b>Total Filled Positions****</b>	<u>14</u>	\$ 92,652	\$ 85,353	8.6%	\$73,511 - \$156,954
<b>Vacant Positions</b>	<u>4</u>		\$ 75,263		
<b>All Positions****</b>	<u>18</u>				

**Notes:**  
\* Includes only filled positions  
\*\* Excludes one part-time temporary auditor  
\*\*\* Excludes CAE  
\*\*\*\* Does not include Administrative Assistant III position or System Office Part-time Auditor position

**Tennessee Board of Regents**  
**Internal Auditor Salaries and Credentials as of October 6, 2023**  
**For the Fiscal Year Ending June 30, 2024**

Institution	Title	Name	FY24 Salary*	Professional Certifications	Years of Professional Experience	Years of TBR Experience
ChSCC	Director of Internal Audit	K. Clingan	\$ 85,464	CIA, CFSA, CIDA	30	11
CISCC	Director of Internal Audit	D. Callais	\$ 73,511	CPA	38	9
CoSCC	Director of Internal Audit	Vacant	\$ 82,660			
DSCC	Director of Internal Audit	Vacant	\$ 77,272			
JSCC	Director of Internal Audit	Vacant	\$ 70,288			
MSCC	Director of Internal Audit	Vacant	\$ 70,830			
NaSCC	Director of Internal Audit	H. Ho	\$ 77,044	CPA, CGFM	13	4
NeSCC	Director of Internal Audit	C. Hyder	\$ 81,577	CIA	25	16
PSCC	Interim Director of Internal Audit	J. Patterson	\$ 94,770	None	22	22
RSCC	Director of Internal Audit	C. Cortesio	\$ 79,549	CIA	36	12
STCC	Director of Internal Audit	C. Johnson	\$ 76,824	CPA	51	9
VSCC	Director of Internal Audit	N. Batson	\$ 82,359	CPA	33	31
WSCC	Internal Auditor	M. Ortlieb	\$ 93,154	CPA	51	11
TBR	System-wide Chief Audit Executive	M. Batson	\$ 156,954	CPA	36	29
TBR	Director of Internal Audit	J. Struckmeyer	\$ 113,787	CPA	29	17
TBR	Investigative Audit Manager	J. Garoutte	\$ 98,275	CFE, CFI, CGFM	23	3
TBR	Information Systems Auditor	D. Fritts	\$ 97,095	CISSP	39	11
TBR	Internal Auditor IV - TCATs	H. Vose	\$ 86,768	CIA, CFE	27	15
TBR	Temporary- Investigative Auditor	D. Porter	\$54.00/hour			

\*These are the last known salaries for the vacant positions.

<p><b>Certifications:</b>          CPA - Certified Public Accountant (AICPA)          CIA - Certified Internal Auditor (IIA)          CIDA- Certified Investments and Derivatives Auditor          CFE - Certified Fraud Examiner (ACFE)          CSFA- Certified Financial Services Auditor          CGFM - Certified Government Financial Manager (AGA)          CFI- Certified Forensic Interviewer (IAI)          CRMA- Certified in Risk Management Assurance          CISSP- Certified Information Systems Security Professional</p>
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**TBR Internal Audit Offices**  
**Budget Comparison of Operating and Travel Budgets for FY 2024**

<b>Institution</b>	<b>Number of Auditors</b>	<b>Total Travel Budget</b>	<b>Total Operating Budget</b>	<b>Total Fixed Charges</b>	<b>Description of Fixed Charges</b>	<b>Net Operating Budget</b>
ChSCC	1	\$ 5,700.00	\$ 900.00	\$ 355.00	B	\$ 545.00
CISCC	1					\$ -
CoSCC*	0					\$ -
DSCC*	0					\$ -
JSCC*	0					\$ -
MSCC*	0					\$ -
NaSCC	1	\$ 500.00	\$ 2,000.00	\$ 175.00	B	\$ 1,825.00
NeSCC	1	\$ 10,380.00	\$ 670.00	\$ 520.00	A,B	\$ 150.00
PSCC	1	\$ 5,000.00	\$ 4,900.00	\$ 3,047.00	D	\$ 1,853.00
RSCC	1	\$ 3,400.00	\$ 2,200.00	\$ 355.00	B	\$ 1,845.00
STCC	1	\$ 3,000.00	\$ 750.00	\$ 465.68	B,F	\$ 284.32
VSCC	1	\$ 1,000.00	\$ 1,200.00	\$ 523.00	B,E	\$ 677.00
WSCC	1	\$ 956.00	\$ 1,586.00	\$ 930.00	B,D	\$ 656.00
TBR-SWIA	4.5	\$ 26,000.00	\$ 60,000.00	\$ 12,450.00	A,B,C,D,E,F	\$ 47,550.00
TBR-TCAT	1	\$ 6,000.00	\$ 1,300.00	\$ 180.00	B	\$ 1,120.00

\*These positions are currently vacant.

<p>Fixed Charges:</p> <p>A Total annual data/phone line charges.</p> <p>B Dues and Subscriptions</p> <p>C Copier rental/Printing</p> <p>D Software</p> <p>E Records Retention/Destruction</p> <p>F Office Supplies</p>
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Note 1: Operating budgets generally consist of expenses such as printing, office supplies, software, network connections, professional memberships, and professional privilege tax. Most replacement computer equipment is usually funded from the institution's renewal and replacement funds.

Note 2: Travel budgets generally cover travel required for audits and the cost of professional development. Some campuses have the option of requesting funds from the president's budget for professional development.

Note 3: In addition to general operating expenses, the operating budget for TBR SWIA covers Internal Audit Training and Retreat.