

TENNESSEE BOARD OF REGENTS
Committee on Audit

AGENDA
November 12, 2025

- 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 2025**
 - e. Review of Salaries and Budgets for Internal Auditors**

- II. ACTION ITEMS (Mike Batson)**
 - a. Review of Revisions to Fiscal Year 2026 Internal Audit Plans**
 - b. Review of Internal Audit Charters**
 - c. Review of Salaries and Staffing for the Office of System-wide Internal Audit**

- III. CONSIDERATION OF CONFLICT OF INTEREST MANAGEMENT PLAN (Vice Chair Reynolds)**

- IV. 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 [November 2025 - Committee Chairs, Personnel & Compensation and Audit Committee Meetings | Tennessee Board of Regents](#) .
- 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](#).

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Highlights of Audit Findings and Recommendations

DATE: November 12, 2025

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S
RECOMMENDATION: Accept Report

The following items will be discussed with the Audit Committee:

Recommendation/Finding Logs
Miscellaneous External Reviews
Comptroller's Audits
Federal Audits
Internal Audits

STATUS SUMMARY FOR PREVIOUSLY REPORTED FINDINGS

Comptroller's Audit Reports – Following is a summary on the status of Comptroller's Office findings. Internal Audit performs a follow-up review within six months of issuance of the audit report. 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, when applicable.

Internal Audit Reports - Following is a summary of the status of previously reported findings and recommendations as of September 30, 2025. 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 | 8/18/2025 | ChSCC-Facilities Usage Concern 1 of 3: A centralized facilities request process to include questions concerning whether an external group or agency will be involved with the event. | VP, Economic & Workforce Development/ TCAT; VP, Student Affairs; VP, Academic Affairs | Economic & Workforce Development, Policy & Strategy | 9/30/2025 | | | | | Completed |
| ChSCC | 8/18/2025 | ChSCC-Facilities Usage Concern 3 of 3: Upon completion of the new procedures and request processes, the information should be provided to the campus community through a Faculty Staff Announcement and a presentation at the monthly campus virtual update. | VP, Economic & Workforce Development/ TCAT; VP, Student Affairs; VP, Academic Affairs | Economic & Workforce Development, Policy & Strategy | 11/30/2025 | | | | | Completed |
| DSCC | 7/3/2025 | DSCC-HEERF Public Reporting Review 1 of 1 Management should review the student reporting and update informational items for HEERF I and II(a)(1), and ensure required information for HEERF II(a)(3) and HEERF III(a)(1) is included on the HEERF website. Management should ensure that reported expenditures of all student and institutional allocation awards agree with support. | Personnel-Office of Business and Finance | Business and Finance | 7/31/2025 | | | | | Completed |
| SWTCC | 1/6/2025 | SWTCC-Athletics Compliance 1 of 1: Campus leadership should implement a formalized process to ensure all athletic coaches, assistant coaches, and exempt employees complete an annual Statement of Disclosure of Interest Form (Disclosure). Additionally, a monitoring and tracking system should be established to ensure timely submission. | Athletics/HR | Business and Finance | 6/15/2025 | | | | | Completed |
| ChSCC | 8/19/2025 | ChSCC-Facilities Usage Concern 2 of 3: Completion of the Standard Operating Procedures (SOP) for Campus Space Utilization defining the categories for space requests and the process for requesting use of space on campus. | VP, Economic & Workforce Development/ TCAT; VP, Student Affairs; VP, Academic Affairs | Economic & Workforce Development, Policy & Strategy | 10/31/2025 | | | | 9/30/2025 - The Campus Facility Request Form contains the definitions for internal and external space usage. Distribution of the new space utilization request process was distributed by various methods on 9/3/2025. The SOP document is in draft. | In Progress |
| ChSCC | 9/30/2025 | ChSCC-Faculty Credentials 2024 1 of 2: TCAT and Academic Affairs management should ensure that documentation of faculty credentials, including corrections to credential documentation, are loaded timely. | VP, Economic & Workforce Development/ TCAT; VP, Student Affairs; VP, Academic Affairs | Business and Finance, Policy and Strategy | 10/31/2025 | | | | 9/30/2025 - Academic Deans with corrections needed are in the process of applying these updates to Compliance Assist. | In Progress |
| ChSCC | 9/30/2025 | ChSCC-Faculty Credentials 2024 2 of 2: Faculty credentials for those who serve as instructors in the clinical setting should be included in Compliance Assist. | VP, Economic & Workforce Development/ TCAT; VP, Student Affairs; VP, Academic Affairs | Business and Finance, Policy and Strategy | 10/31/2025 | | | | 9/30/2025 - Updates to the Compliance Assist data for clinical instructors are in process. | In Progress |
| JSCC | 6/16/2025 | JSCC-IAR-Athletics - Recommendation 1 of 1: Failure to follow athletic team travel policies. Management should ensure that procedures for athletic team travel are established to comply with applicable policies and are known to appropriate parties. These procedures should include providing an itinerary in advance that includes 1) an exploration of various cost alternatives, and 2) a roster of all individuals traveling. | Athletic Director | Policy and Strategy | 8/7/2025 | | | | | 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 | 5/21/2025 | ChSCC-Athletics Compliance 1 of 1: The Athletic Director will work with OCE to develop an annual reminder process to ensure the Statement of Disclosure of Interest forms are received for all required Athletics personnel by January 31 each year. The process will also include notification of the required disclosure filing for new Athletics personnel within one month of hire. | Vice President - Student Affairs, Vice President - Organizational Culture and Engagement | Policy and Strategy, Business and Finance | 1/31/2026 | | | | | Not Yet Due |
| SWTCC | 5/7/2025 | SWTCC-IAR GLBA-IT General Controls Audit 1 of 2: Management should prioritize completing a business continuity plan and revise IT-related plans (i.e., disaster response, cyber incident response, and data backup and recovery) to ensure continued operations, minimize disruption, and enable a speedy recovery from unexpected events. | IT | Business and Finance | 1/31/2027 | | | | | Not Yet Due |
| SWTCC | 5/7/2025 | SWTCC-IAR GLBA-IT General Controls Audit 2 of 2: Management should require all new employees to complete IT security awareness training within a defined timeframe (e.g., within 30 days of employment) as part of the onboarding process. Additionally, an online training option should be provided for immediate access and efficient recordkeeping. | IT | Business and Finance | 6/30/2025 | 12/31/2025 | 2 | 6/30/2025 | 6/30/2025-The CISO retired and implementation has been delayed. 10/21/2025-The Chief Admin Services stated the new Deputy CIO will create a training video that's used for employee orientation and add it to Bridge. The KnowBe4 annual training will be assigned to all employees (temp and perm) at the time of hire. This will be completed by December 2025. | Not Yet Due |
| SWTCC | 7/28/2025 | SWTCC-Student Complaints Policy 1 of 3: Management should consider strengthening oversight of the student complaint process by utilizing a secured software to centralize reporting and recordkeeping for improved compliance and efficiency. This approach would support data-informed decision-making by facilitating effective monitoring of trends and recurring issues, ultimately improving the student experience. | Strategic Enrollment | Student Success | 9/30/2025 | 4/3/2026 | 1 | 10/1/2025 | 10/1/2025 - Management is still determining the best software to utilize. | Not Yet Due |
| SWTCC | 7/28/2025 | SWTCC-Student Complaints Policy 2 of 3: Management should provide continuous monitoring and reporting of student complaints to senior staff members, with recommendations for improvement included as part of the institutional effectiveness plan. | Strategic Enrollment | Student Success | 9/30/2025 | 4/3/2026 | 1 | 10/1/2025 | 10/1/2025 - Management is still determining the best software to utilize. | Not Yet Due |
| SWTCC | 7/28/2025 | SWTCC-Student Complaints Policy 3 of 3: Management should ensure consistent, accurate information across all student complaint platforms to clearly outline how the complaint process aligns with other grievance procedures. A visual guide, such as a decision tree or flowchart, with relevant information should be included to help students navigate various concerns. Additionally, a communication plan should be developed to promote broad understanding of the complaint process. | Strategic Enrollment | Student Success | 9/30/2025 | 4/3/2026 | 1 | 10/1/2025 | 10/1/2025 - Management is still developing this process. | Not Yet Due |
| SWTCC | 9/30/2025 | SWTCC-FU to Athletics Compliance Audit-1 of 1 Management should create a notification system reminding administrators to obtain annual Disclosure forms for all applicable athletic employees each January. | Athletics/HR | Business and Finance | 1/31/2026 | | | | | 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 & Date | Status |
|-----------------|---------------------|---|--|--------------------------|---|---|---|--|---|------------------|
| TCAT Hohenwald | 7/23/2025 | Add a third person as cash deposit reviewer to strengthen the segregation of duties. | President, Vice President, Business Office Coordinator | Policy and Strategy | 6/30/2025 | | | | | Action Completed |
| TCAT Livingston | 6/28/2024 | Two students were noted as having been sent letters of contact for collections on the weekend, 7/15/23 and 10/15/23. A recommendation was made to ensure the letters were dated and sent during the week. | President Coordinator of Business & Finance | Policy and Strategy | 3/31/2025 | 12/30/2025 | 2 | 5/30/2025 | Spoke with President Wightman. The TCAT will be merging with Upper Cumberland and will be combining duties. This is in process and requested a visit in the fall. | Not Yet Due |
| TCAT Livingston | 6/28/2024 | Letters for four students were noted as having been sent with less than 30-day intervals between letters of contact as noted in TBR Guideline B-010. A recommendation was made to process all accounts receivable collection letters on the same day each month to ensure each student is given the full 30 days for each notification. | President Coordinator of Business & Finance | Policy and Strategy | 3/31/2025 | 12/30/2025 | 2 | 5/30/2025 | Spoke with President Wightman. The TCAT will be merging with Upper Cumberland and will be combining duties. This is in process and requested a visit in the fall. | Not Yet Due |
| TCAT Memphis | 5/9/2025 | Establish receivable collection procedures that adhere to the TBR guideline, including ensuring that letters of contact are sent at thirty-day intervals. An example was provided to process letters on the same day each month. | President, VP of Instruction & Institutional Effectiveness, Interim Assistant Finance Coordinator, Financial Support Associate | Policy and Strategy | 9/30/2025 | 10/30/2025 | 1 | | Visit set-up for October 22, 2025 | Not Yet Due |
| TCAT Memphis | 5/9/2025 | Review the collection letter dates to ensure the letters reflect the dates the letters were mailed. | President, VP of Instruction & Institutional Effectiveness, Interim Assistant Finance Coordinator, Financial Support Associate | Policy and Strategy | 9/30/2025 | 10/30/2025 | 1 | | Visit set-up for October 22, 2025 | Not Yet Due |
| TCAT Memphis | 5/9/2025 | Reconcile the student accounts receivable each trimester. | President, VP of Instruction & Institutional Effectiveness, Interim Assistant Finance Coordinator, Financial Support Associate | Policy and Strategy | 9/30/2025 | 10/30/2025 | 1 | | Visit set-up for October 22, 2025 | 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 & Date | Status |
|--------------|---------------------|---|--|--------------------------|---|---|---|--|-----------------------------------|-------------|
| TCAT Memphis | 5/9/2025 | Reconcile the imprest bank statements to deposits and the operating account monthly. | President, VP of Instruction & Institutional Effectiveness, Interim Assistant Finance Coordinator, Financial Support Associate | Policy and Strategy | 9/30/2025 | 10/30/2025 | 1 | | Visit set-up for October 22, 2025 | Not Yet Due |
| TCAT Memphis | 5/9/2025 | Add a third person as cash deposit reviewer to strengthen the segregation of duties. | President, VP of Instruction & Institutional Effectiveness, Interim Assistant Finance Coordinator, Financial Support Associate | Policy and Strategy | 9/30/2025 | 10/30/2025 | 1 | | Visit set-up for October 22, 2025 | Not Yet Due |
| TCAT Memphis | 5/9/2025 | Scan checks the day the deposit is prepared to ensure the transaction is recorded timely. | President, VP of Instruction & Institutional Effectiveness, Interim Assistant Finance Coordinator, Financial Support Associate | Policy and Strategy | 9/30/2025 | 10/30/2025 | 1 | | Visit set-up for October 22, 2025 | Not Yet Due |

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

| Institution | Report Release Date | Finding | Responsible Staff | TBR Vice Chancellor Area | Date Management's Actions to be Implemented | Revised Date Management's Actions to be Implemented | # of Changes to Date Management's Actions to be Implemented | Initial Date of Internal Audit Follow-up | Notes & Date | Status |
|-------------|---------------------|--|---------------------------|--------------------------|---|---|---|--|--|-------------|
| ChSCC | 8/12/2025 | ChSCC FY 2024 & 2023- Finding 1 of 1 Chattanooga State Community College did not provide adequate internal controls in four areas. | Vice President Technology | Business and Finance | 6/30/2026 | | | 8/28/2025 | 8/28/2025 - Initial steps are in progress on all four areas. 9/30/2025 - Steps to correct areas 1, 2, and 4 are nearing completion. | In Progress |
| CISCC | 8/29/2025 | CISCC FY 2024 & 2023-Finding 1 of 5 Management needs to improve financial statement preparation and review procedures to prevent errors in its financial reports. | Vice President Finance | Business and Finance | 6/30/2026 | | | | | In Progress |
| CISCC | 8/29/2025 | CISCC FY 2024 & 2023-Finding 2 of 5 As noted in the prior audit, college staff did not prepare correct and timely bank reconciliations. | Vice President Finance | Business and Finance | 6/30/2026 | | | | | In Progress |
| CISCC | 8/29/2025 | CISCC FY 2024 & 2023-Finding 3 of 5 College staff could not provide supporting documentation for all journal vouchers. | Vice President Finance | Business and Finance | 6/30/2026 | | | | | In Progress |
| CISCC | 8/29/2025 | CISCC FY 2024 & 2023-Finding 4 of 5 Management should ensure that staff reconcile student accounts receivable on a timely basis. | Vice President Finance | Business and Finance | 6/30/2026 | | | | | In Progress |
| CISCC | 8/29/2025 | CISCC FY 2024 & 2023- Finding 5 of 5 Cleveland State Community College did not provide adequate internal controls in one area. | Vice President Finance | Business and Finance | 6/30/2026 | | | | | 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 |
|-----------------------------|---------------------|--|---------------------------|--------------------------|---|---|---|--|--|-------------|
| RSCC | 5/31/2025 | RSCC ITGCR: Roane 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. | Chief Information Officer | Business and Finance | 9/30/2025 | | | 10/23/2025 | | Complete |
| MSCC | 5/10/2024 | MSCC ITGCR: Motlow State Community College did not provide adequate internal controls in nine areas. Ineffective internal controls increase the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be provided to the Board during Audit Committee Executive Session. Four of nine areas have been corrected. | Chief Information Officer | Business and Finance | 12/31/2024 | 12/31/2025 | 2 | 7/11/2024 | 4/23/2025 | In Progress |
| NaSCC | 10/31/2024 | NaSCC ITGCR: Nashville 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. | Chief Information Officer | Business and Finance | 3/30/2025 | 8/30/2025 | 1 | 1/24/2025 | 4/24/2025 | In Progress |
| TBR System Office and TCATs | 12/21/2023 | TBR System Office and TCATs ITGCR: The TBR System Office and TCATs did not provide adequate internal controls in seven areas. Ineffective internal controls increase the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be provided to the Board during Audit Committee Executive Session. Four of seven areas have been corrected. | Chief Information Officer | Business and Finance | 9/30/2024 | 12/31/2024 | 1 | 8/8/2024 | 2/27/2025 | In Progress |
| TCAT Crump | 1/31/2025 | TCAT Crump ITGCR: TCAT Crump did not provide adequate internal controls in three 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 | 6/30/2025 | | | 10/23/2025 | | 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 |
|--------------|---------------------|---|---------------------------|--------------------------|---|---|---|--|--|-------------|
| TCAT Memphis | 1/31/2025 | TCAT Memphis ITGCR: TCAT Memphis 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. Eight of nine areas have been corrected. | Chief Information Officer | Business and Finance | 6/30/2025 | | | 4/15/2025 | 5/13/2025 | In Progress |
| VSCC | 6/24/2025 | VSCC ITGCR: Volunteer State Community College did not provide adequate internal controls in four 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 | 6/30/2026 | | | 10/23/2025 | | Not Yet Due |

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Audit Reports and Reviews

DATE: November 12, 2025

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S
RECOMMENDATION: Accept Report

Miscellaneous External Reviews

The Audit Committee will review executive summaries for the miscellaneous external reviews (reports issued by entities other than Internal Audit, State Audit, or Federal agencies) issued from July 1, 2025, to September 30, 2025.

Jackson State Community College
– THEC
TSAC Financial Aid Program Review

Federal Audits

The Audit Committee will review executive summaries for the federal audit reports issued before September 30, 2025.

Chattanooga State Community College
Veterans Affairs
Compliance Survey

Pellissippi State Community College
Veterans Affairs
Compliance Survey

Volunteer State Community College
Veterans Affairs
Compliance Survey

TCAT-Knoxville
Veterans Affairs
Compliance Survey

Comptroller’s Office

The Comptroller of the Treasury, Division of State Audit, under the authority of TCA 4-3-304, performs financial and compliance audits of each Tennessee Board of Regents community college and the system office, typically every other year. The Comptroller’s Office also conducts performance audits of the Tennessee Board of Regents operations, as needed. The Audit Committee will review executive summaries for the State Audit reports issued before September 30, 2025.

FINANCIAL AND COMPLIANCE AUDITS – FINDINGS

Chattanooga State Community College

– FYE June 30, 2023 and June 30, 2024

Cleveland State Community College

– FYE June 30, 2023 and June 30, 2024

FINANCIAL AND COMPLIANCE AUDITS – NO FINDINGS

Columbia State Community College

– FYE June 30, 2023 and June 30, 2024

Dyersburg State Community College

– FYE June 30, 2023 and June 30, 2024

Jackson State Community College

– FYE June 30, 2023 and June 30, 2024

Motlow State Community College

– FYE June 30, 2023 and June 30, 2024

Internal Audit

The Audit Committee will receive executive summaries for the internal audit reports issued from July 1, 2025, to September 30, 2025, as well as reports issued after September 30, 2025, 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. except for FY 2025 President’s Expense Audits which will be reviewed during agenda item I.d.

Internal Audit Reports for Informational Purposes

| | | |
|-------------------|--------------------------------|---------|
| ChSCC | Faculty Credentials | Page xx |
| ChSCC | INV-Facilities Usage | Page xx |
| DSCC | HEERF Reporting Review | Page xx |
| SWTCC | Student Complaints Policy | Page xx |
| SWTCC | Follow Up-Athletics Compliance | Page xx |
| VSCC | INV-Tuition Reimbursement | Page xx |
| TCAT Hohenwald | Internal Controls Review | Page xx |

**Tennessee Board of Regents
Audit Committee
November 12, 2025**

*Miscellaneous External
Reviews*

Jackson State Community College
Tennessee Higher Education Commission (THEC) – Tennessee Student Assistance Corporation (TSAC)
Financial Aid Program Review – Page 1 of 2
July 3, 2025
Executive Summary

| | |
|---------------------|---|
| Introduction | <p>Compliance Officers completed a review at Jackson State Community College from March 31-April 2, 2025, and May 8-May 9, 2025, for academic year 2023-2024.</p> <p>The review consisted of a thorough examination of the institution's procedures for administering state financial aid programs and a sample of student records. Administrative procedures for the application process, verification of student eligibility, disbursement of aid, appeals, and annual reconciliation were reviewed.</p> |
| Results | <p>I. State Appeal Communication Concerns</p> <p>A. Observation:</p> <p>When a student is denied an appeal for the Tennessee Education Lottery Scholarship (TELS), the URL provided is not functional. Students should be directed to a provided link.</p> <p>Additionally, one student who lost HOPE eligibility because they did not meet the GPA requirement had repeated a course which raised their GPA and could have continued to receive the award. It does not appear the student was informed they were eligible for the repeat exclusion option.</p> <p>B. Required Action:</p> <p>The institution should update the URL provided to students for denials. In addition, it is recommended the institution develop a method to specifically inform students of their potential to maintain the award when they have already repeated courses and would be eligible if the repeat option was utilized.</p> <p>II. Insufficient Satisfactory Academic Progress (SAP) Appeal Documentation.</p> <p>A. Observation:</p> <p>The institution does not always require strong supporting documentation before approving an SAP appeal. One example of insufficient supporting documentation was a letter from the student's friend. Two other student appeals were approved with statements that did not address their reason for not maintaining SAP and did not provide any supporting documentation.</p> |

Jackson State Community College
Tennessee Higher Education Commission (THEC) – Tennessee Student Assistance Corporation (TSAC)
Financial Aid Program Review – Page 2 of 2
July 3, 2025
Executive Summary

Results Cont.

B. Required Action

TSAC recommends the institution develop a policy requiring more stringent guidelines to be considered for SAP approval.

III. Missing Verification Information

A. Observation:

A student was selected for verification. The student listed income on their FAFSA, but their verification worksheet indicated they had no annual income. This is considered conflicting information, and all conflicting information must be resolved. The student was verified with the income included, which may have impacted the aid the student was eligible to receive.

B. Required Action:

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.

IV. Dual Enrollment Grant (DEG) Eligibility Issues

A. Warning:

One recipient of DEG was identified as having attended TCAT Jackson while using a consortium agreement with the institution. The transcript was not collected to ensure the student met the 2.0 GPA requirement to continue receiving the award.

Another recipient of DEG was awarded through a consortium with TCAT Jackson, according to the Financial Aid System of Tennessee (FAST) in both Fall 2023 and Spring 2024. At the time of the audit, the institution could only locate the consortium documentation for Fall but not Spring. This is necessary to confirm the student had set up the consortium agreement and that the amount awarded was correct.

B. Required Action:

Given institutions will no longer be required to collect transcripts for DEG students attending a Community College and TCAT beginning in the 2025-2026 academic year, no further action is required.

**Tennessee Board of Regents
Audit Committee
November 12, 2025**

Federal Audit Reports

Chattanooga State Community College
U.S. Department of Veterans Affairs
Compliance Survey
August 7, 2025
Executive Summary

| | |
|---------------------|---|
| Introduction | <p>The U.S. Department of Veterans Affairs completed a Compliance Survey at Chattanooga State Community College. 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>The Compliance Survey was conducted onsite at Chattanooga State Community College (referred to throughout as the ETI) by an Education Compliance Survey Specialist (ECSS). An entrance briefing and exit briefing were held on July 30, 2025 with ETI officials.</p> |
| Discrepancy | <p>Type: Line 6: The facility accurately and promptly reported enrollment, tuition and fees, lessons serviced, flight training hours or apprenticeships/on-the-job training hours (38 CFR 21.4203(e)(f)(g), 21.4204, 21.7156, 21.9735</p> <p>In the case of Student H, Ch. 33, the facility failed to report a withdrawal of 4 credits to VA.</p> <p>Recommendation: ECSS instructed the SCO to terminate the enrollment certification in Enrollment Manager.</p> <p>In the case of Student Z, Chap 33, the facility failed to amend the beneficiary's credit hours.</p> <p>Recommendation: ECSS instructed the SCO to amend the enrollment certification in Enrollment Manager.</p> |

**Pellissippi State Community College
U.S. Department of Veterans Affairs
Compliance Survey
August 1, 2025
Executive Summary**

| | |
|---------------------|--|
| Introduction | <p>The U.S. Department of Veterans Affairs completed a Compliance Survey at Pellissippi State Community College. 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>The Compliance Survey was conducted onsite at Pellissippi State Community College (referred to throughout as the ETI) by an Education Compliance Survey Specialist (ECSS). An entrance briefing and exit briefing were held on July 21, 2025, with ETI officials.</p> |
| Discrepancy | <p>Type: Line 4: The facility maintains a record of previous education and training of VA beneficiaries, has granted appropriate credit and has reported the grant to the beneficiaries (38 CFR 21.4253, 21.4254, 21.4263)</p> <p>Eight files did not contain evidence of prior credit evaluation, including military training.</p> <p>Recommendation: Create a process to ensure receipt of all prior transcripts, including military transcripts.</p> |
| Discrepancy | <p>Type: Line 7: The facility promptly notified VA when beneficiaries terminated or interrupted training (38 CFR 21.4203, 21.7156, 21.9735)</p> <p>Program completion not reported to VA.</p> <p>Recommendation: Create reporting to identify changes in student status to prompt reporting of program changes.</p> |
| Discrepancy | <p>Type: Line 27M: OTHER (College Financing Plan)</p> <p>Eight files did not contain evidence of a College Financing Plan.</p> <p>Recommendation: Work with IT and Financial Aid to create a College Financing Plan utilizing the information and examples provided by the Department of Education. SCO should have access to download and view College Financing Plans to prepare for surveys.</p> |

Volunteer State Community College
U.S. Department of Veterans Affairs
Compliance Survey
July 10, 2025
Executive Summary

| | |
|---------------------|--|
| Introduction | <p>The U.S. Department of Veterans Affairs completed a Compliance Survey at Volunteer State Community College. 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>The Compliance Survey was conducted onsite at Volunteer State Community College (referred to throughout as the ETI) by an Education Compliance Survey Specialist. An entrance briefing was held on June 24, 2025, and an exit briefing was held on June 25, 2025, with ETI officials.</p> |
| Discrepancy | <p>There were no discrepancies found that constitute a referral or amendment.</p> |

TCAT Knoxville
U.S. Department of Veterans Affairs
Compliance Survey
August 12, 2025
Executive Summary

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|---------------------|--|
| Introduction | <p>The U.S. Department of Veterans Affairs completed a Compliance Survey at TCAT Knoxville. 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>The Compliance Survey was conducted onsite at TCAT Knoxville (referred to throughout as the ETI) by an Education Compliance Survey Specialist (ECSS). An entrance briefing and exit briefing were held on July 25, 2025, with ETI officials.</p> |
| Discrepancy | <p>Type: Line 4: The facility maintains a record of previous education and training of VA beneficiaries, has granted appropriate credit and has reported the grant to the beneficiaries (38 CFR 21.4253, 21.4254, 21.4263)</p> <p>The file did not contain a military transcript.</p> <p>Recommendation: Create a process to ensure receipt of all prior transcripts, including military transcripts.</p> |
| Discrepancy | <p>Type: Line 6: The facility accurately and promptly reported enrollment, tuition and fees, lessons serviced, flight training hours or apprenticeships/on-the-job training hours (38 CFR 21.4203(e)(f)(g), 21.4204, 21.7156, 21.9735)</p> <p>Initial Certification untimely.</p> <p>Recommendation: Create process for students to request certification by term. Create reporting to ensure certification occurs timely.</p> <p>Second Certification untimely.</p> <p>Recommendation: Create a process to identify students requiring second certification to ensure timely reporting. Additionally, students who submit initial certification late still require second certification.</p> <p>Uniforms are required to be purchased from ETI.</p> <p>Recommendation: Work with Student Accounts and other offices across campus to determine if fees meet the definition of mandatory to ensure proper reporting to VA. Corrected via Enrollment Manager.</p> |
| Discrepancy | <p>Type: Line 7: The facility promptly notified VA when beneficiaries terminated or interrupted training (38 CFR 21.4203, 21.7156, 21.9735)</p> <p>Program completion reported more than 30 days after completion.</p> <p>Recommendation: Create reporting to identify changes in student status to prompt reporting of program completion.</p> |

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| Discrepancy | <p>Type: Line 27M: OTHER (Payment on Account)</p> <p>Amounts paid by VA are not posted to student accounts resulting in a balance due or no accurate refund from other funding sources.</p> <p>Recommendation: Create a reconciliation process to ensure that amounts received from VA are appropriately posted to student accounts.</p> |
|--------------------|--|

**Tennessee Board of Regents
Audit Committee
November 12, 2025**

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

| Institution | For the Year Ended | Auditor's Opinion on Financial Statements | Report on Internal Control | Report on Compliance | Findings |
|---|---------------------------------|--|--|---|-----------------|
| Chattanooga State Community College | June 30, 2023 and June 30, 2024 | Unmodified Opinion | One finding identified as a significant deficiency | No instances of noncompliance required to be reported | 1 |
| <p>Finding 1 Chattanooga State Community College did not provide adequate internal controls in four areas.</p> <p>Chattanooga State Community College did not design and implement effective internal controls in four areas. We observed conditions that violated college policies or industry-accepted best practices.</p> <p>Recommendation – Management should ensure that these conditions are corrected by promptly developing and consistently implementing internal controls in these four areas..</p> <p>Management's Comment – Management concurs with the finding and recommendation. The college will implement additional internal controls over the specific areas noted in the audit.</p> | | | | | |
| <p><i>Internal Audit Follow-Up: An internal audit follow-up report on this finding will be presented to the Audit Committee at a subsequent meeting.</i></p> | | | | | |

| Institution | For the Year Ended | Auditor's Opinion on Financial Statements | Report on Internal Control | Report on Compliance | Findings |
|-----------------------------------|---------------------------------|--|--|---|-----------------|
| Cleveland State Community College | June 30, 2023 and June 30, 2024 | Unmodified Opinion | Three findings identified as material weaknesses. Two findings identified as significant deficiencies. | No instances of noncompliance required to be reported | 5 |

Finding 1 Management needs to improve financial statement preparation and review procedures to prevent errors in its Financial Reports

Cleveland State Community College’s procedures for preparing and reviewing its financial statements and required supplementary information (RSI) are not adequate to ensure the accuracy of the information.

Recommendation – Management should ensure that staff members accounting for college transactions and preparing the college statements have adequate knowledge of reporting requirements to perform their responsibilities, and that they perform their duties with appropriate care and attention. Management should assess the competence and size of its accounting staff and add additional staff members as necessary. Staff members should be properly trained, and procedures should be put in place to ensure accurate day-to-day accounting processes and accurate year-end financial reporting. The financial statement review process should be thorough enough to detect misstatements such as the ones described above.

Regarding reconciling items on the June 30, 2024, bank reconciliation, management should determine the exact nature of the cash adjustment and make correcting entries in the 2025 fiscal year.

Equipment list schedules should be generated and retained. At year end, staff should reconcile the college’s equipment balance in the ledger and the college’s year-end detailed equipment list. Staff should make any necessary adjustments to ensure accurate reporting of equipment balances.

College management should institute controls to ensure they report all SBITA and lease transactions, based on GASB criteria and the college’s established reporting threshold. Staff should document decisions they make about SBITA and lease reporting.

College management should work with the CPA firm contracted to prepare the foundation’s financial statements to ensure proper GASB classification and presentation and that receivables and payables between the college and the foundation agree. College management should also ensure that staff accurately report all other activity between the college and the foundation, including gifts from the foundation to the college.

Management’s Comment – We concur with the audit finding and recommendation. The college experienced significant turnover and capacity challenges in our Business Office during the audit period, significantly affecting key processes and functions. However, staffing levels have stabilized and

employee retention has remained strong. The college has worked with TBR in training new Business Office team members, including participation in financial statement preparation training. The Manager of Accounting Services and the Vice President of Finance will continue to prepare and review reconciliations to ensure that general ledger balances and financial statements are accurate. Business Office personnel will continue to carefully prepare the annual financial statements. The Vice President of Finance will review them for accuracy. We also plan to hire additional staff for our Business Office by December 31, 2025, to ensure continuity of operations even in periods of personnel transitions,

Finding 2 As noted in the prior audit, college staff did not prepare correct and timely bank reconciliations.

As noted in the prior audit, the accounting staff at Cleveland State did not prepare its bank account reconciliations correctly or in a timely manner.

Recommendation – Management should ensure it has trained staff to prepare bank reconciliations and to make any necessary ledger adjustments. Management should ensure that its accounting staff (or any contracted reconciler) follows the college’s written bank reconciliation policy and prepares bank reconciliations on a timely basis that are well-documented and accurate. The reviewer should ensure timely preparation and should conduct timely reviews. Any required adjustments to the college’s ledger should be made promptly. Management should prepare separate bank reconciliations for the operating, payroll, and insurance accounts, along with a monthly LGIP reconciliation.

Management’s Comment – We concur with the audit finding and recommendation. The college experienced significant staff turnover and capacity challenges in our Business Office during the audit period, significantly affecting key processes and functions. Retention and staffing levels have improved. Bank reconciliations have been prepared according to policy since the start of fiscal year 2025. We will continue to ensure that reconciliations are prepared and reviewed within 30 days of month end. Appropriate office leaders will continue to review the reconciliations monthly. Adjustments will be posted within the time allotted. We also are adding additional staff to our Business Office to ensure continuity of operations even in periods of personnel transitions.

Finding 3 College staff could not provide supporting documentation for all journal vouchers..

Thirty-one of 126 journal vouchers selected for testing that staff posted during the audit period (25%) did not have adequate supporting documentation. Of these 31 journal vouchers, auditors identified 6 posted in fiscal year 2024 and 25 posted in fiscal year 2023. Because management did not retain adequate supporting documentation, we could not determine if staff recorded the entries properly in the general ledger.

Recommendation -- Management should ensure that all journal vouchers include a detailed narrative explaining the logic behind the transaction and supporting data and/or calculations. Staff should scan supporting documentation on a timely basis into the Banner Document Management System.

Management’s Comment -- We concur with the audit finding. We have placed additional emphasis on reviewing supporting documentation for all journal vouchers since the start of fiscal year 2025. Business Office staff continue to scan appropriate supporting documentation into the Banner Document Management System (BDMS). Office leaders currently confirm that appropriate documentation has been scanned into BDMS when approving journal vouchers in Banner. We also are adding additional staff to our Business Office to ensure continuity of operations even in periods of personnel transitions.

Finding 4 Management should ensure that staff reconcile student accounts receivable on a monthly basis.

Management could not provide any reconciliations of the student accounts receivable subsidiary ledger to the general ledger for the audit period. The Grant Accountant and the Manager of Accounting Services stated student accounts receivable reconciliations had not been completed since October of 2023, when the responsible clerk left college employment. Current college staff could not locate any reconciliations completed by the former clerk during her employment. When the clerk left employment, management did not assign this task to another employee, and the current staff did not understand the need to perform these account reconciliations. At June 30, 2024, an unexplained variance of \$133,016 existed between the general ledger and the subsidiary list..

Recommendation – To ensure the ongoing accuracy of student accounts receivable, staff should prepare formal, monthly reconciliations of the general ledger to the subsidiary list of student balances. Another employee with supervisory responsibility should review the reconciliation. If necessary, management should consider additional staffing to ensure proper control over student accounts receivable and revenues.

Management’s Comment – We concur with the audit finding and recommendation. We experienced significant turnover with our Business Office staff during the audit period which led to our inability to complete accurate and timely reconciliations of accounts receivable. Retention and staffing levels have improved. We recently completed an accounts receivable reconciliation as of June 30, 2025. We are updating reconciliations in the current fiscal year on a monthly basis. These reconciliations are reviewed and approved each month by the Manager of Accounting Services and the Vice President of Finance. We also are adding additional personnel to our Business Office which will ensure reconciliations are completed and reviewed timely.

Finding 5 Cleveland State Community College did not provide adequate internal controls in one area.

Cleveland State Community College (CISCC) management did not design and implement effective internal controls in one area. We observed conditions that violated CISCC policies or industry-accepted best practices.

Recommendation – Management at Cleveland State Community College should ensure that these conditions are corrected by promptly developing and consistently implementing internal controls in this one area.

Management’s Comment – We concur with the audit finding and recommendation. We will be working with IT Staff at the TBR system office to review and improve internal controls in this area. We expect this audit finding to be corrected during the current fiscal year.

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

**Tennessee Board of Regents
Audit Committee
November 12, 2025**

Internal Audit Reports

Chattanooga State Community College
Faculty Credentials
Spring, Summer, and Fall Semesters 2024
September 30, 2025
Executive Summary

| | | | |
|----------------------------|---|-------------------------|--|
| Key Staff Personnel | Executive Director, Institutional Effectiveness, Research and Planning Dean, Academic Resources and Compliance TCAT, Dean | Internal Auditor | Kimberly Clingan Director, Internal Audit |
| Introduction | <p>The President of Chattanooga State Community College requested an audit of faculty credentials to ensure that all full-time and part-time faculty hired by the College meet the requirements of the College’s accrediting agency, Southern Association of Colleges and Schools Commission on Colleges (SACSCOC). The ability to hire qualified faculty continues to be an area of concern as documented in the College’s risk assessment for instruction and academic support.</p> <p>The College’s faculty credentialing documentation resides in a data repository known as Compliance Assist.</p> | | |
| Objectives | <p>The objectives of the audit were:</p> <ul style="list-style-type: none"> • To determine the requirements necessary for compliance with SACSCOC criteria and college policies. • To determine whether faculty employed meet credential requirements. • To determine whether documentation maintained was sufficient to document compliance. | | |
| Conclusion | <p>The College’s Faculty Credentialing policy and corresponding procedures are well defined and provide adequate internal controls to maintain compliance with SACSCOC requirements. However, discrepancies noted during testing identified issues with completion and timing of loading the faculty credentialing documentation to the compliance database. Internal Audit has provided two recommendations to improve the faculty credentialing process through the addition of faculty supporting documentation.</p> | | |
| Recommendations | <p>Internal Audit recommends the following to improve faculty credentialing documentation:</p> <ul style="list-style-type: none"> • TCAT and Academic Affairs management should ensure that documentation of faculty credentials, including corrections to credential documentation, are loaded timely. • Faculty credentials for those who serve as instructors in the clinical setting should be included in Compliance Assist. | | |
| Management Response | <p>Management concurs with the audit recommendations. The Vice President of Academic Affairs will work with the Dean of Allied Health to implement credentialing processes that have been successfully deployed in other academic divisions. Corrections for the identified documentation discrepancies are scheduled to be completed by October 31, 2025.</p> | | |

Chattanooga State Community College
Investigation 2025-04: Facilities Usage Concern
August 18, 2025
Executive Summary

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|---------------------------------|---|----------------|--|
| Auditee | Director, Recruiting & Orientation Program & Events Coordinator | Auditor | Kimberly Clingan, Director Internal Audit |
| Objective | The objective of the investigation was to determine if an inappropriate use of the College’s facilities and/ or a violation of College policies concerning the use of facilities had occurred. | | |
| Scope | This examination was made in accordance with the <i>Global Internal Audit Standards</i> issued by The Institute of Internal Auditors, and accordingly included reviews of applicable policies and procedures, inquiries of College employees, and other auditing procedures as considered necessary to achieve the objectives. | | |
| Results of Investigation | <p>Chattanooga State Community College (ChSCC) Internal Audit received notification of a complaint about an unaffiliated third party hosting a private event, known as “Do It Scared,” in the college’s Humanities Auditorium and charging an event admission fee. The complaint noted concerns about the College sponsoring a for-profit event that did not have a connection to the College, the event including a worship service, and whether staff time was used to prepare to host the event. The complainant reported a social media post made by the Director of Recruiting and Orientation revealed the sponsorship of the event by ChSCC as a recruiting event.</p> <p>Internal Audit’s investigation substantiated the complaint concerning facilities usage. The event did occur on campus, the Recruiting and Orientation Office participated in the event, and a facilities usage agreement was not completed. Since the internal user scheduler reserved the facilities for this event, a potential loss of facility rental revenue and workforce development hours occurred.</p> <p>The investigation revealed inconsistencies in the facilities usage processes between external and internal users and misunderstandings concerning the need for facilities usage agreements when external users are involved. These inconsistencies have resulted in three recommendations to improve the process, capture workforce development hours, earn facilities usage revenue, and ensure the College is protected from unnecessary liabilities from external user events.</p> | | |

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|-----------------------------------|---|
| <p>Recommendations</p> | <p>Based on the investigative procedures performed, Internal Audit recommends:</p> <ul style="list-style-type: none"> • A centralized facilities request process to include questions concerning whether an external group or agency will be involved with the event. This will ensure outside events requiring a facilities usage agreement are completed in accordance with College and TBR policies. • Completion of the Standard Operating Procedures (SOP) for Campus Space Utilization defining the categories for space requests and the process for requesting use of space on campus. • Upon completion of the new procedures and request processes, the information should be provided to the campus community through a Faculty Staff Announcement and a presentation at the monthly campus virtual update. |
| <p>Management Response</p> | <p>Management concurs with the audit findings and recommendations and will address them through the following actions.</p> <ul style="list-style-type: none"> • A centralized facilities request process that includes a question regarding external group or agency involvement will be implemented by September 30, 2025. • The SOP for campus space utilization is currently undergoing final review. We anticipate final approval and publication of the SOP by October 31, 2025. • Once the updated request process and SOP are finalized, we will distribute this information to the campus community via Faculty-Staff email and provide a brief presentation at an upcoming virtual campus-wide update by November 30, 2025. |

Dyersburg State Community College
HEERF Public Reporting Review
Calendar Years 2020-2023
Executive Summary

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|---|--|-------------------------|--|
| Key Staff Personnel | Personnel-Office of Business and Finance | Internal Auditor | Jacqueline Struckmeyer Tennessee Board of Regents |
| Introduction | <p>The 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. The funding was given as the Higher Education Emergency Relief Fund, or HEERF. Funding was awarded in three stages beginning March 2020. The first stage, HEERF I, was authorized by the Coronavirus Aid, Relief and Economic Security (CARES) Act. The second stage, HEERF II, was authorized by the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA). The third stage, HEERF III, was authorized by the American Rescue Plan (ARP) under Public Law 117-2. Institutions were provided guidance as to uses of the funding, including Emergency Financial Aid Grants to students. Institutions were directed to post on the institution’s primary website, in a format and location that is easily accessible to the Public, specific informational items related to Emergency Financial Aid Grants to students and provided a form for reporting institutional expenditures to be posted on the institution’s primary website on the same page as the informational items related to Emergency Financial Aid Grants to students. Institutions were provided due dates for the information to be posted.</p> | | |
| Objectives | <p>The objectives of the audit were:</p> <ul style="list-style-type: none"> • To determine whether internal controls provide reasonable assurance that the information was posted in the manner directed by ED. • To determine the accuracy of financial information posted and that it agrees to the documentation of expenses recorded by the institution. | | |
| Conclusion | <p>Except as noted, Dyersburg State Community College’s HEERF Quarterly Reporting process is sufficient and provides adequate internal controls for maintaining compliance with the U.S. Department of Education Public Reporting requirement. A recommendation was proposed to address issues noted in the HEERF reports.</p> | | |
| Recommendation and Management Response | <p>1. Management should review the student reporting and update informational items for HEERF I and II(a)(1) and ensure required information for HEERF II(a)(3) and HEERF III(a)(1) is included on the HEERF website. Management should ensure that reported expenditures of all student and institutional allocation awards agree with support.</p> <p>Management Response: We concur and have reviewed and updated our HEERF website as noted in the recommendation.</p> | | |

Southwest Tennessee Community College
Student Complaint Policy Audit
July 28, 2025
Executive Summary

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|----------------------------|---|-----------------|---------------|
| Key Staff Person: | Dean of Students VP Strategic Enrollment Management | Auditor: | Linda Mazzone |
| Introduction | An audit of compliance with the Student Complaints policy was conducted at Southwest Tennessee Community College (SWTCC) by Internal Audit in accordance with the annual audit plan. | | |
| Objectives | The objective of this audit was to assess whether the procedures established in the policy 3:02:01:01/22, Student Complaints, are followed and align with Tennessee Board of Regents (TBR) policy 1.02.11.00 and the SACSCOC Standard 12.4, which outline expectations for institutions to maintain appropriate documentation and resolution processes for student complaints. | | |
| Scope | A review of the Student Complaints policy, related procedures, and supporting documentation was conducted for the period of January 2023 through April 2025. The review focused on evaluating the consistency, accessibility, and effectiveness of the complaint process. During this period, a total of 336 student complaints were submitted. From this population, a sample of ten complaints was selected to test for compliance. The audit was performed in accordance with the <i>Global Internal Audit Standards</i> , issued by The Institute of Internal Auditors. | | |
| Recommendation 1 | Management should consider strengthening oversight of the student complaint process by utilizing a secured software to centralize reporting and recordkeeping for improved compliance and efficiency. This approach would support data-informed decision-making by facilitating effective monitoring of trends and recurring issues, ultimately improving the student experience. | | |
| Management Response | Management agrees with the recommendation and plans to utilize the Maxient software platform to strengthen oversight of the student complaint process. Implementation of this enhanced system is targeted for completion by the end of September 2025. | | |
| Recommendation 2 | Management should provide continuous monitoring and reporting of student complaints to senior staff members, with recommendations for improvement included as part of the institutional effectiveness plan. | | |

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| <p>Management Response</p> | <p>Management concurs with the recommendation. Until the Maxient software platform is fully implemented, the Dean of Students will continue to compile information regarding the nature of student complaints and actions taken. This information will be reviewed and incorporated into the next Institutional Effectiveness Plan. Results and recommendations will be shared with the President’s senior staff to support continuous improvement and alignment with institutional goals.</p> |
| <p>Recommendation 3</p> | <p>Management should ensure consistent, accurate information across all student complaint platforms to clearly outline how the complaint process aligns with other grievance procedures. A visual guide, such as a decision tree or flowchart, with relevant information should be included to help students navigate various concerns. Additionally, a communication plan should be developed to promote broad understanding of the complaint process.</p> |
| <p>Management Response</p> | <p>Management acknowledges the recommendation and will review and update all student complaint materials to ensure consistency and clarity across policies, forms, and web content. Additionally, management is evaluating the implementation of regular meetings with key stakeholders (e.g., Records, Advising, Cashier’s Office, Financial Aid departments), to review and improve communication strategies and ensure shared understanding of the complaint process across the institution.</p> |

**Southwest Tennessee Community College
Follow-up to the Athletics Compliance Audit
For the Audit Period of January through July 2025
September 30, 2025
Executive Summary**

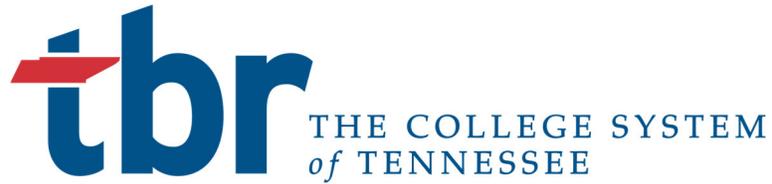
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|---|--|-----------------|----------------------------|
| Key Staff Person: | VP of Strategic Enrollment Management Athletic Director | Auditor: | Director of Internal Audit |
| Introduction | Internal Audit conducted a follow-up review of Southwest Tennessee Community College’s (SWTCC) Athletics Compliance audit report issued on January 6, 2025. | | |
| Objectives | Internal Audit initially conducted a review of athletics operations at the beginning of fiscal year 2025 with a focus on travel expenses, conflict of interest disclosures, and interviews with athletic staff and students. The follow-up review is to assess whether corrective actions from the prior audit were effectively implemented to ensure compliance with applicable policies and procedures. The review was conducted in accordance with the <i>Global Internal Audit Standards</i> , issued by the Institute of Internal Auditors. | | |
| Scope | Internal Audit reviewed the 2025 Statement of Disclosure of Interest form (Disclosure) completed by all athletic coaches, assistant coaches, and exempt employees. We also reviewed the establishment of a tracking system to ensure timely submissions. | | |
| Prior Finding and Recommendation | The Athletic Department and Human Resources should implement a formalized internal control process to ensure proper accountability and retention of Disclosure forms for all athletic coaches, assistant coaches, and exempt employees as required by the TBR Conflict of Interest policy. Additionally, a monitoring and tracking system should be established to ensure timely submission. The TBR policy requires forms to be completed within one month of their initial appointment and annually thereafter in January. | | |
| Current Finding and Recommendation | <p>The annual Disclosure forms were completed for applicable Athletic Department employees in May 2025; however, the renewal process was not administered in January 2025 as required by policy. Delays in completing the forms may reduce management’s ability to mitigate potential conflicts of interest in a timely manner.</p> <p>Management should create a notification system reminding administrators to obtain annual Disclosure forms for all applicable athletic employees each January.</p> | | |
| Management Response | The Athletic Department has established a notification process for the January 2026 cycle to ensure timely completion of annual disclosure forms. | | |
| Conclusion | Based on the follow-up review, corrective actions have been initiated and appear adequate to address the prior finding. However, until the new process is tested during the January 2026 renewal cycle, continued oversight is needed to ensure sustained compliance. | | |

Volunteer State Community College
Investigation 25-01: Tuition Reimbursement Requests
August 14, 2025
Executive Summary

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|----------------------------|---|-------------------------|--------------|
| Key Staff Personnel | Human Resources Adult Learners and Veterans Affairs | Internal Auditor | Nancy Batson |
| Objective | To determine if an employee is eligible for tuition reimbursement while receiving other education benefits that require no payback. | | |
| Scope | Employee tuition reimbursements for the spring 2025, fall 2024, and summer 2024 semesters | | |
| Analysis | <p>Based on a review and past applications of the employment reimbursement program, it was determined that this program is designed to reimburse expenses personally paid by an employee. Previous calculations of reimbursements for the program include reducing reimbursement amounts by any discounts, scholarships, or awards that an employee receives. The program is not intended to allow an employee to profit from the program by using two different payment resources.</p> <p>Regarding the employee in question, the VA education benefit covered all expenses for the spring 2025 term requiring no personal expense to the employee. The request should not have been submitted as there is no reimbursement due from the college to the employee.</p> <p>Likewise, the VA education benefit covered all expenses for both the fall 2024 and summer 2024 terms with no personal expense to the employee. Again, since there was no eligibility for reimbursement, the request should not have been submitted.</p> | | |
| Conclusion | The employee was incorrectly reimbursed \$9,108 for the fall 2024 and summer 2024 semesters. | | |
| Recommendations | <p>The college should consider improving its information on the tuition reimbursement plan to explain that reimbursement is only allowed for personal and out of pocket payments of maintenance or tuition-related fees after applying discounts, scholarships, or other awards, as well as request that TBR review the guideline language.</p> <p>The college should update the tuition reimbursement request form using the exhibit from the TBR P-130 Guideline.</p> <p>The college should consider expanding the clarification of the employees' responsibility to report other financial assistance or resources used for the payment of tuition and fees for courses they have taken. This could include adding a section to the reimbursement request form to list other resources of discounts, awards, or payments.</p> <p>The college should consider requesting repayment from the employee for the erroneous tuition reimbursements.</p> | | |

TCAT Hohenwald
Audit Report on Internal Controls
For the Fiscal Year July 1, 2023 – June 30, 2024

| | | | |
|----------------------------|--|--------------------------------------|----------------------|
| Key Staff Personnel | President Administrative Assistant Bookstore/Student AR/HR | TCAT Internal Auditor | Helen Vose, CIA, CFE |
| Introduction | The office of System-wide Internal Audit scheduled a review of internal controls for the audit period Fiscal Year July 1, 2023 – June 30, 2024. However, concerns were brought forward by TBR Shared Services after the field work was completed. Since most of the accounts receivable and cash transactions are completed by the Administrative Assistant and the Bookstore Clerk, the absence of one for any extended period of time could be problematic to the segregation of duties. | | |
| Objectives | To assess the adequacy of management’s system of internal controls. Transactions were tested on a sample basis and other audit procedures were performed on controls in the following areas: <ul style="list-style-type: none"> • Cash receipting • Cash deposits • Student accounts receivable • Financial aid award process compliance with federal and state requirements | | |
| Scope | The audit was conducted in accordance with the <i>Global Internal Audit Standards</i> , issued by the Institute of Internal Auditors, and included tests of the accounting records and other such auditing procedures considered necessary. The audit covered financial aid, accounts receivable and cash and deposits for the period covered. | | |
| Conclusion | Based on observations, discussions with management, and the test work performed in the areas listed above for the period covered, management’s systems of internal controls are generally adequate. However, management has not established controls to ensure there is adequate segregation of duties between the cash receipting and deposit processes, but cash is reconciled daily to deposits. Student accounts receivable are recorded and are reconciled promptly, and the aging is performed monthly. The coordination between Financial Aid and the Business Office appears to be in place to ensure students that have dropped or have been terminated are identified and refunds processed as necessary. The process of ensuring the student is awarded accurately and is aware of all the resources for financial aid is adequate. The audit did not reveal significant issues of noncompliance with TBR and institutional policies, which could result in significant deficiencies in operations. One recommendation was noted. | | |
| Recommendation | Based on audit procedures performed, we recommend the college add a third person to strengthen the segregation of duties for cash deposit review as well as assist with the additional Human Resource duties assigned to the TCAT. | | |



BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: System-wide Internal Audit Updates

DATE: November 12, 2025

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S
RECOMMENDATION: Accept Report

Mike Batson will give brief updates on the following items:

- Update on Open Campus Auditor Positions
- Internal Audit Conference 2025

BOARD TRANSMITTAL

MEETING: Committee on Audit

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

DATE: November 12, 2025

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S
RECOMMENDATION: Accept Report

State law requires annual risk-based audits of expenses of 30% of the offices of the Chancellor and Presidents of the Tennessee Board of Regents system. Expense reports are selected for testing by the 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, 2024, through June 30, 2025, for the Chancellor and the presidents. The following audits were conducted for the year ended June 30, 2025. An overview of the expense reports will be addressed at the meeting.

Dyersburg State Community College
Nashville State Community College
Northeast Tennessee Community College
Roane State Community College
Volunteer 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 omissions 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, 2024 through June 30, 2025

| | 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 | | \$ 349,622 | \$ 7,330 | \$ 4,731 | \$ 34 | \$ 361,717 | \$ - | \$ - | \$ 175 | \$ 1,871 | \$ 2,046 | \$ - |
| President's Office | 1 | \$ 87,359 | \$ 221 | \$ 116 | \$ 1,479 | \$ 89,175 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| ChSCC | | \$ 436,981 | \$ 7,551 | \$ 4,847 | \$ 1,513 | \$ 450,892 | \$ - | \$ - | \$ 175 | \$ 1,871 | \$ 2,046 | \$ - |
| President | | \$ 309,433 | \$ 14,208 | \$ 5,478 | \$ 26,457 | \$ 355,576 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| President's Office | 3 | \$ 135,893 | \$ - | \$ - | \$ 1,569 | \$ 137,462 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| CISCC | | \$ 445,326 | \$ 14,208 | \$ 5,478 | \$ 28,026 | \$ 493,038 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| President | | \$ 342,707 | \$ 4,844 | \$ 17,872 | \$ 530 | \$ 365,953 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| President's Office | 1 | \$ 82,255 | \$ - | \$ - | \$ 45,452 | \$ 127,707 | \$ - | \$ - | \$ - | \$ 2,423 | \$ - | \$ - |
| CoSCC | | \$ 424,962 | \$ 4,844 | \$ 17,872 | \$ 45,982 | \$ 493,660 | \$ - | \$ - | \$ - | \$ 2,423 | \$ 2,423 | \$ - |
| President | | \$ 318,318 | \$ 12,150 | \$ 40,276 | \$ 47,870 | \$ 418,614 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| President's Office | 1 | \$ 113,758 | \$ - | \$ - | \$ 1,942 | \$ 115,700 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| *DSCC | | \$ 432,076 | \$ 12,150 | \$ 40,276 | \$ 49,812 | \$ 534,314 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| President | | \$ 261,868 | \$ 6,529 | \$ 3,645 | \$ 14,294 | \$ 286,336 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| President's Office | 1 | \$ 115,781 | \$ - | \$ - | \$ - | \$ 115,781 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| JSCC | | \$ 377,649 | \$ 6,529 | \$ 3,645 | \$ 14,294 | \$ 402,117 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| President | | \$ 333,122 | \$ 13,027 | \$ 3,677 | \$ 5,199 | \$ 355,025 | \$ - | \$ - | \$ 9,639 | \$ - | \$ 9,639 | \$ 4,377 |
| President's Office | 1.1 | \$ 141,009 | \$ 678 | \$ - | \$ 4,625 | \$ 146,312 | \$ - | \$ - | \$ - | \$ 5,236 | \$ 5,236 | \$ - |
| MSCC | | \$ 474,131 | \$ 13,705 | \$ 3,677 | \$ 9,824 | \$ 501,337 | \$ - | \$ - | \$ 9,639 | \$ 5,236 | \$ 14,875 | \$ 4,377 |
| President | | \$ 381,152 | \$ 13,303 | \$ 109 | \$ 1,041 | \$ 395,605 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| President's Office | 2 | \$ 164,997 | \$ - | \$ 1,573 | \$ 26,184 | \$ 192,754 | \$ - | \$ - | \$ - | \$ 2,593 | \$ - | \$ - |
| *NaSCC | | \$ 546,149 | \$ 13,303 | \$ 1,682 | \$ 27,225 | \$ 588,359 | \$ - | \$ - | \$ - | \$ 2,593 | \$ 2,593 | \$ - |
| President | | \$ 355,088 | \$ 9,355 | \$ 21,616 | \$ 1,000 | \$ 387,059 | \$ - | \$ - | \$ 13,222 | \$ - | \$ 13,222 | \$ 2,639 |
| President's Office | 2.5 | \$ 202,648 | \$ 6,302 | \$ - | \$ 66,361 | \$ 275,311 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| *NeSCC | | \$ 557,736 | \$ 15,657 | \$ 21,616 | \$ 67,361 | \$ 662,370 | \$ - | \$ - | \$ 13,222 | \$ - | \$ 13,222 | \$ 2,639 |
| President | | \$ 337,790 | \$ 29,338 | \$ 2,079 | \$ 28,170 | \$ 397,377 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,000 |
| President's Office | 2 | \$ 102,714 | \$ 34 | \$ 9,765 | \$ 14,893 | \$ 127,406 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| PSCC | | \$ 440,504 | \$ 29,372 | \$ 11,844 | \$ 43,063 | \$ 524,783 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,000 |

Tennessee Board of Regents
Summary of Expenses for the Presidents and Chancellor (Unaudited, except as noted)
For the Period of July 1, 2024 through June 30, 2025

| | 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 | | \$ 323,241 | \$ 15,671 | \$ 4,013 | \$ 400 | \$ 343,325 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,908 |
| President's Office | 1 | \$ 91,200 | \$ - | \$ - | \$ 904 | \$ 92,104 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| *RSCC | | \$ 414,441 | \$ 15,671 | \$ 4,013 | \$ 1,304 | \$ 435,429 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,908 |
| President | | \$ 343,428 | \$ 12,161 | \$ 14,821 | \$ 44,811 | \$ 415,221 | \$ - | \$ - | \$ - | \$ 1,500 | \$ 1,500 | \$ 3,554 |
| President's Office | 2 | \$ 163,376 | \$ 604 | \$ - | \$ - | \$ 163,980 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| SWTCC | | \$ 506,804 | \$ 12,765 | \$ 14,821 | \$ 44,811 | \$ 579,201 | \$ - | \$ - | \$ - | \$ 1,500 | \$ 1,500 | \$ 3,554 |
| President | | \$ 348,378 | \$ 10,036 | \$ 8,694 | \$ 24,067 | \$ 391,175 | \$ - | \$ - | \$ 4,830 | \$ 827 | \$ 5,657 | \$ - |
| President's Office | 1.75 | \$ 111,792 | \$ - | \$ - | \$ - | \$ 111,792 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| *VSCC | | \$ 460,170 | \$ 10,036 | \$ 8,694 | \$ 24,067 | \$ 502,967 | \$ - | \$ - | \$ 4,830 | \$ 827 | \$ 5,657 | \$ - |
| President | | \$ 369,027 | \$ 9,500 | \$ 4,422 | \$ - | \$ 382,949 | \$ - | \$ - | \$ 4,971 | \$ 700 | \$ 5,671 | \$ - |
| President's Office | 1.5 | \$ 163,693 | \$ - | \$ - | \$ 81,205 | \$ 244,898 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| WSCC | | \$ 532,720 | \$ 9,500 | \$ 4,422 | \$ 81,205 | \$ 627,847 | \$ - | \$ - | \$ 4,971 | \$ 700 | \$ 5,671 | \$ - |
| Chancellor | | \$ 578,378 | \$ 2,632 | \$ 376 | \$ - | \$ 581,386 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Chancellor's Office | 1 | \$ 140,543 | \$ 2,462 | \$ 249 | \$ 10,397 | \$ 153,651 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TBR | | \$ 718,921 | \$ 5,094 | \$ 625 | \$ 10,397 | \$ 735,037 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total | | \$ 6,768,570 | \$ 170,385 | \$ 143,512 | \$ 448,884 | \$ 7,531,351 | \$ - | \$ - | \$ 32,837 | \$ 15,150 | \$ 47,987 | \$ 14,478 |

* Audited expenses.

**President's/Chancellor's Expense Reports- Travel Expenses
FY 2020 - FY 2025**

| Institution | FY 25 | | | | FY 24 | | | | FY 23 | | | |
|--------------|----------------|------------|------------------|-------------------|----------------|------------|------------------|-------------------|----------------|--------------|------------------|-------------------|
| | Institutional | Foundation | External Sources | Total | Institutional | Foundation | External Sources | Total | Institutional | Foundation | External Sources | Total |
| ChSCC | 7,330 | - | - | \$ 7,330 | 5,058 | - | - | \$ 5,058 | 2,996 | - | - | \$ 2,996 |
| CISCC | 14,208 | - | - | \$ 14,208 | 1,887 | - | - | \$ 1,887 | 16,652 | - | - | \$ 16,652 |
| CoSCC | 4,844 | - | - | \$ 4,844 | 5,089 | - | - | \$ 5,089 | 5,411 | - | - | \$ 5,411 |
| DSCC | 12,150 | - | - | \$ 12,150 | 17,794 | - | - | \$ 17,794 | 21,243 | - | - | \$ 21,243 |
| JSCC | 6,529 | - | - | \$ 6,529 | 8,171 | - | - | \$ 8,171 | 2,265 | - | - | \$ 2,265 |
| MSCC | 13,027 | - | 4,377 | \$ 17,404 | 17,098 | - | 2,089 | \$ 19,187 | 13,717 | - | 299 | \$ 14,016 |
| NaSCC | 13,303 | - | - | \$ 13,303 | 10,135 | - | - | \$ 10,135 | 12,331 | 500 | - | \$ 12,831 |
| NeSCC | 9,355 | - | 984 | \$ 10,339 | 5,334 | - | - | \$ 5,334 | 7,268 | - | - | \$ 7,268 |
| PSCC | 29,338 | - | - | \$ 29,338 | 18,825 | - | 1,818 | \$ 20,643 | 12,569 | - | 957 | \$ 13,526 |
| RSCC | 15,671 | - | 2,908 | \$ 18,579 | 10,492 | - | - | \$ 10,492 | 10,614 | - | - | \$ 10,614 |
| SWTCC | 12,161 | - | 3,554 | \$ 15,715 | 11,877 | 256 | 4,350 | \$ 16,483 | 11,255 | 4,100 | 3,010 | \$ 18,365 |
| VSCC | 10,036 | - | - | \$ 10,036 | 5,386 | - | - | \$ 5,386 | 27,403 | 2,332 | - | \$ 29,735 |
| WSCC | 9,500 | - | - | \$ 9,500 | 20,778 | - | - | \$ 20,778 | 16,636 | - | - | \$ 16,636 |
| TBR | 2,632 | - | - | \$ 2,632 | 1,169 | - | - | \$ 1,169 | 1,779 | - | - | \$ 1,779 |
| TOTAL | 160,084 | - | 11,823 | \$ 171,907 | 139,093 | 256 | 8,257 | \$ 147,606 | 162,139 | 6,932 | 4,266 | \$ 173,337 |

| Institution | FY 22 | | | | FY 21 | | | | FY 20 | | | |
|--------------|---------------|---------------|------------------|-------------------|---------------|------------|------------------|------------------|---------------|------------|------------------|------------------|
| | Institutional | Foundation | External Sources | Total | Institutional | Foundation | External Sources | Total | Institutional | Foundation | External Sources | Total |
| ChSCC | 1,440 | 812 | - | \$ 2,252 | 270 | - | - | \$ 270 | 4,605 | - | - | \$ 4,605 |
| CISCC | 3,163 | - | - | \$ 3,163 | - | - | - | \$ - | 250 | - | - | \$ 250 |
| CoSCC | 48,985 | 720 | 26,846 | \$ 76,551 | 1,273 | - | - | \$ 1,273 | 2,922 | 575 | - | \$ 3,497 |
| DSCC | 9,362 | - | - | \$ 9,362 | 539 | - | - | \$ 539 | 2,007 | - | - | \$ 2,007 |
| JSCC | 617 | - | - | \$ 617 | - | - | - | \$ - | 3,120 | - | - | \$ 3,120 |
| MSCC | 5,837 | 13,793 | - | \$ 19,630 | 1,575 | - | - | \$ 1,575 | 5,663 | - | 1,370 | \$ 7,033 |
| NaSCC | 967 | - | - | \$ 967 | 1,506 | - | - | \$ 1,506 | 10,497 | 60 | - | \$ 10,557 |
| NeSCC | 1,909 | 6,822 | - | \$ 8,731 | - | - | - | \$ - | 3,888 | - | 2,969 | \$ 6,857 |
| PSCC | - | - | - | \$ - | 1,097 | - | - | \$ 1,097 | 7,557 | - | 1,400 | \$ 8,957 |
| RSCC | 20 | - | - | \$ 20 | 1,200 | - | - | \$ 1,200 | 3,024 | - | - | \$ 3,024 |
| SWTCC | 1,138 | - | - | \$ 1,138 | - | - | - | \$ - | 8,144 | - | 219 | \$ 8,363 |
| VSCC | 9,393 | 4,520 | - | \$ 13,913 | 2,417 | - | - | \$ 2,417 | 13,464 | - | - | \$ 13,464 |
| WSCC | 2,492 | 7,012 | - | \$ 9,504 | 4,944 | - | - | \$ 4,944 | 3,291 | - | - | \$ 3,291 |
| TBR | 31 | - | - | \$ 31 | 500 | - | - | \$ 500 | 6,380 | - | - | \$ 6,380 |
| TOTAL | 85,354 | 33,679 | 26,846 | \$ 145,879 | 15,321 | - | - | \$ 15,321 | 74,812 | 635 | 5,958 | \$ 81,405 |

**President's/Chancellor's Expense Reports- Business Meals and Hospitality Expenses
FY 2020 - FY 2025**

| Institution | FY 25 | | | | FY 24 | | | | FY 23 | | | |
|--------------|----------------|---------------|------------------|-------------------|----------------|---------------|------------------|-------------------|---------------|---------------|------------------|-------------------|
| | Institutional | Foundation | External Sources | Total | Institutional | Foundation | External Sources | Total | Institutional | Foundation | External Sources | Total |
| ChSCC | 4,731 | 175 | - | \$ 4,906 | 2,934 | 336 | - | \$ 3,270 | 14,628 | 14,698 | - | \$ 29,326 |
| CISCC | 5,472 | - | 6 | \$ 5,478 | 5,764 | - | - | \$ 5,764 | 3,762 | - | - | \$ 3,762 |
| CoSCC | 17,872 | - | - | \$ 17,872 | 14,837 | - | - | \$ 14,837 | 12,947 | - | - | \$ 12,947 |
| DSCC | 40,276 | - | - | \$ 40,276 | 19,174 | - | - | \$ 19,174 | 18,060 | - | - | \$ 18,060 |
| JSCC | 3,645 | - | - | \$ 3,645 | 10,985 | - | - | \$ 10,985 | 1,389 | 3,700 | - | \$ 5,089 |
| MSCC | 3,677 | 9,639 | - | \$ 13,316 | 33,293 | 13,318 | - | \$ 46,611 | 10,394 | 9,575 | - | \$ 19,969 |
| NaSCC | 109 | - | - | \$ 109 | 516 | - | - | \$ 516 | 276 | - | - | \$ 276 |
| NeSCC | 21,616 | 13,222 | 1,655 | \$ 36,493 | 3,356 | 11,433 | - | \$ 14,789 | 507 | 9,878 | - | \$ 10,385 |
| PSCC | 2,079 | - | - | \$ 2,079 | 4,698 | - | - | \$ 4,698 | 12,732 | - | - | \$ 12,732 |
| RSCC | 4,013 | - | - | \$ 4,013 | - | - | - | \$ - | - | - | - | \$ - |
| SWTCC | 14,821 | - | - | \$ 14,821 | 15,385 | - | - | \$ 15,385 | 8,994 | 4,910 | - | \$ 13,904 |
| VSCC | 8,694 | 4,830 | - | \$ 13,524 | 13,880 | 118 | - | \$ 13,998 | 2,008 | 632 | - | \$ 2,640 |
| WSCC | 4,422 | 4,971 | - | \$ 9,393 | 2,282 | 7,484 | - | \$ 9,766 | 4,855 | 6,083 | - | \$ 10,938 |
| TBR | 376 | - | - | \$ 376 | 577 | - | - | \$ 577 | 198 | - | - | \$ 198 |
| TOTAL | 131,803 | 32,837 | 1,661 | \$ 166,301 | 127,681 | 32,689 | - | \$ 160,370 | 90,750 | 49,476 | - | \$ 140,226 |

| Institution | FY 22 | | | | FY 21 | | | | FY 20 | | | |
|--------------|---------------|------------|------------------|------------------|---------------|---------------|------------------|------------------|---------------|---------------|------------------|-------------------|
| | Institutional | Foundation | External Sources | Total | Institutional | Foundation | External Sources | Total | Institutional | Foundation | External Sources | Total |
| ChSCC | 2,372 | - | - | \$ 2,372 | 80 | - | - | \$ 80 | 2,679 | 425 | - | \$ 3,104 |
| CISCC | 4,932 | - | - | \$ 4,932 | 555 | - | - | \$ 555 | 2,830 | 161 | - | \$ 2,991 |
| CoSCC | 2,194 | - | - | \$ 2,194 | 163 | - | - | \$ 163 | 7,158 | - | - | \$ 7,158 |
| DSCC | 4,160 | - | - | \$ 4,160 | 355 | - | - | \$ 355 | 10,902 | - | 1,000 | \$ 11,902 |
| JSCC | 1,054 | - | - | \$ 1,054 | - | 210 | - | \$ 210 | 2,344 | - | - | \$ 2,344 |
| MSCC | 8,550 | - | 4,685 | \$ 13,235 | 4,560 | 441 | - | \$ 5,001 | 17,496 | 6,715 | - | \$ 24,211 |
| NaSCC | 3,670 | - | - | \$ 3,670 | 327 | - | - | \$ 327 | 3,826 | - | - | \$ 3,826 |
| NeSCC | 4,137 | - | - | \$ 4,137 | 6,143 | 3,405 | - | \$ 9,548 | 6,198 | 17,166 | - | \$ 23,364 |
| PSCC | 4,161 | - | 56 | \$ 4,217 | 160 | - | - | \$ 160 | 200 | 528 | - | \$ 728 |
| RSCC | 6,334 | - | - | \$ 6,334 | - | - | - | \$ - | 3,164 | 4,335 | - | \$ 7,499 |
| SWTCC | 10,477 | - | 2,837 | \$ 13,314 | 94 | - | - | \$ 94 | 17,917 | - | - | \$ 17,917 |
| VSCC | 16,767 | 19 | - | \$ 16,786 | 486 | 262 | - | \$ 748 | 4,554 | 1,413 | - | \$ 5,967 |
| WSCC | 16,419 | - | - | \$ 16,419 | - | 8,101 | - | \$ 8,101 | 978 | 7,828 | - | \$ 8,806 |
| TBR | 2,023 | - | - | \$ 2,023 | - | - | - | \$ - | 1,269 | - | - | \$ 1,269 |
| TOTAL | 87,250 | 19 | 7,578 | \$ 94,847 | 12,923 | 12,419 | - | \$ 25,342 | 81,515 | 38,571 | 1,000 | \$ 121,086 |



Audit of President's Expenses

Dyersburg State Community College
For the Audit Period of July 1, 2024 - June 30, 2025
October 20, 2025

Audit Conducted by
Southwest Tennessee Community College
Office of Internal Audit

SOUTHWEST

TENNESSEE COMMUNITY COLLEGE

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

October 20, 2025

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

Dear Audit Committee:

Enclosed is the internal audit report of the expenses of the Office of the President for Dyersburg State Community College for the fiscal year July 1, 2024 to June 30, 2025, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4.03.03.60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of, or for the benefit of the president regardless of the funding source.

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

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

Sincerely,



Linda Mazzone, CIA, CRMA
Director of Internal Audit

Cc: Dr. Scott Cook, President
Melissa Koffman, Interim VP of Finance
Michael Batson, Chief Audit Executive
Chrystal Pittman, Director of Internal Audit

OFFICE OF INTERNAL AUDIT

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

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

Dyersburg State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2024 through June 30, 2025

| President: | Dr. Scott Cook | Auditor: | Linda Mazzone, Southwest TN Community College | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|-----------------|--|------------------|--|---------------|------------|----------|-------|-------------------|--|--|--|--|---------------------|-----------|------|------|-----------|----------------|---------|------|------|---------|-------------------------|---------|------|------|---------|-------------------|----------|------|------|----------|-------------------|---------|------|------|---------|------------------|-------|------|------|-------|-----------------------------------|-----------|------|------|-----------|---------------------|----------|------|------|----------|---|----------|------|------|----------|-----------------------------|----------|------|------|----------|----------------------------|--|--|--|--|---------------------|-----------|------|------|-----------|--------|------|------|------|------|--------------------------------|------|------|------|------|----------------|---------|------|------|---------|-----------------------|------------------|-------------|-------------|------------------|
| Objectives | To comply with Tennessee Code Annotated, Title 49, Chapter 7 and Tennessee Board of Regents (TBR) Policy 4.03.03.60, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2024 to June 30, 2025; to determine compliance with state statutes and TBR and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of, or for the benefit of the president regardless of the funding source. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Scope | The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>Global Internal Audit Standards</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Analysis | <p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president's office during the fiscal year ended June 30, 2025:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: right; width: 12.5%;">Institutional</th> <th style="text-align: right; width: 12.5%;">Foundation</th> <th style="text-align: right; width: 12.5%;">External</th> <th style="text-align: right; width: 12.5%;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5">President:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$290,036</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$290,036</td> </tr> <tr> <td>Bonus Payments</td> <td style="text-align: right;">\$3,042</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$3,042</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$4,000</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,000</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$12,000</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$12,000</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">\$8,400</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$8,400</td> </tr> <tr> <td>Other Allowances</td> <td style="text-align: right;">\$840</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$840</td> </tr> <tr> <td>Salary, Benefits & Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$318,318</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$318,318</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$12,150</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$12,150</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$40,276</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$40,276</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$47,870</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$47,870</td> </tr> <tr> <td colspan="5">President's Office:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$113,758</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$113,758</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Business Meals and Hospitality</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$1,942</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$1,942</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$534,314</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$00</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$00</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$534,314</td> </tr> </tbody> </table> <p>Additional Disclosures: Bonus Payments – The Board authorized a bonus plan for presidents. During the period, the President received a Metric-based bonus payment of \$3,042. Discretionary Allowance – The President was provided a discretionary spending allowance of \$4,000 per year. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income. Housing Allowance - The President was provided a housing allowance of \$1,000 per month.</p> | | | | | Institutional | Foundation | External | Total | President: | | | | | Salary and Benefits | \$290,036 | \$00 | \$00 | \$290,036 | Bonus Payments | \$3,042 | \$00 | \$00 | \$3,042 | Discretionary Allowance | \$4,000 | \$00 | \$00 | \$4,000 | Housing Allowance | \$12,000 | \$00 | \$00 | \$12,000 | Vehicle Allowance | \$8,400 | \$00 | \$00 | \$8,400 | Other Allowances | \$840 | \$00 | \$00 | \$840 | Salary, Benefits & Other Payments | \$318,318 | \$00 | \$00 | \$318,318 | Travel (Schedule A) | \$12,150 | \$00 | \$00 | \$12,150 | Business Meals and Hospitality (Schedule B) | \$40,276 | \$00 | \$00 | \$40,276 | Other Expenses (Schedule C) | \$47,870 | \$00 | \$00 | \$47,870 | President's Office: | | | | | Salary and Benefits | \$113,758 | \$00 | \$00 | \$113,758 | Travel | \$00 | \$00 | \$00 | \$00 | Business Meals and Hospitality | \$00 | \$00 | \$00 | \$00 | Other Expenses | \$1,942 | \$00 | \$00 | \$1,942 | Total Expenses | \$534,314 | \$00 | \$00 | \$534,314 |
| | Institutional | Foundation | External | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| President: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salary and Benefits | \$290,036 | \$00 | \$00 | \$290,036 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bonus Payments | \$3,042 | \$00 | \$00 | \$3,042 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Discretionary Allowance | \$4,000 | \$00 | \$00 | \$4,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Housing Allowance | \$12,000 | \$00 | \$00 | \$12,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vehicle Allowance | \$8,400 | \$00 | \$00 | \$8,400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Allowances | \$840 | \$00 | \$00 | \$840 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salary, Benefits & Other Payments | \$318,318 | \$00 | \$00 | \$318,318 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Travel (Schedule A) | \$12,150 | \$00 | \$00 | \$12,150 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Business Meals and Hospitality (Schedule B) | \$40,276 | \$00 | \$00 | \$40,276 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Expenses (Schedule C) | \$47,870 | \$00 | \$00 | \$47,870 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| President's Office: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salary and Benefits | \$113,758 | \$00 | \$00 | \$113,758 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Travel | \$00 | \$00 | \$00 | \$00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Business Meals and Hospitality | \$00 | \$00 | \$00 | \$00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Expenses | \$1,942 | \$00 | \$00 | \$1,942 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Expenses | \$534,314 | \$00 | \$00 | \$534,314 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Dyersburg State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2024 through June 30, 2025

| | |
|-------------------|---|
| | <p>Other Allowances – The President was provided other allowances for cell phone of \$840, which were paid as taxable income.</p> <p>Vehicle Allowance – The President was provided a vehicle allowance of \$700 per month.</p> <p>TBR Meeting Expenses – The Dyersburg State Community College hosted the Tennessee Board of Regents quarterly meeting in September 2024. Expenses for this meeting, totaling \$39,458, were recorded in Travel (Schedule A), Business Meals and Hospitality (Schedule B), and Other Expenses (Schedule C) and are detailed on the respective Supplemental Schedules.</p> |
| Conclusion | <p>The objectives of the audit of the expenses of the Office of the President for Dyersburg State Community College for the fiscal year July 1, 2024 through June 30, 2025 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls. The supplemental schedules included with this report fairly represent the expenses of the president's office.</p> |

Dyersburg State Community College
Summary of the President's Expenses - Audited
For the Period July 1, 2024 to June 30, 2025

| President: | Supplemental Schedule | President's Budgetary Accounts | | Other Accounts | | External Sources | Total |
|--|-----------------------|--------------------------------|-------------|------------------|-------------|------------------|-------------------|
| | | Institutional | Foundation | Institutional | Foundation | | |
| Salary and Benefits | | \$ 290,036 | \$ - | \$ - | \$ - | \$ - | \$ 290,036 |
| Bonus Payments | | 3,042 | - | - | - | - | 3,042 |
| Discretionary Allowance | | 4,000 | - | - | - | - | 4,000 |
| Housing Allowance | | 12,000 | - | - | - | - | 12,000 |
| Vehicle Allowance | | 8,400 | - | - | - | - | 8,400 |
| Other Allowances | | 840 | - | - | - | - | 840 |
| Salary, Benefits & Other Payments | | <u>318,318</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>318,318</u> |
| Travel | A | 10,254 | - | 1,896 | - | - | 12,150 |
| Business Meals and Hospitality | B | 36,448 | - | 3,828 | - | - | 40,276 |
| Other Expenses | C | <u>19,522</u> | <u>-</u> | <u>28,348</u> | <u>-</u> | <u>-</u> | <u>47,870</u> |
| Total Expenses for the President | | <u>384,542</u> | <u>-</u> | <u>34,073</u> | <u>-</u> | <u>-</u> | <u>418,614</u> |
| President's Office: | | | | | | | |
| Salary and Benefits (1.0 FTE) | | 113,758 | - | - | - | - | 113,758 |
| Travel | | - | - | - | - | - | - |
| Business Meals and Hospitality | | - | - | - | - | - | - |
| Other Expenses | | <u>1,942</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,942</u> |
| | | <u>115,699</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>115,699</u> |
| Total Expenses | | <u>\$ 500,241</u> | <u>\$ -</u> | <u>\$ 34,073</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 534,314</u> |

Additional Disclosures:

- Bonus Payments** – The President was authorized for and received a bonus payment during the period of \$3,042.
- Housing Allowance**- The President was provided a housing allowance of \$1,000 per month.
- Vehicle Allowance** - The President was provided a vehicle allowance of \$700 per month.
- Other Allowances** - The President was provided other spending allowances of \$70 per month for cell phone usage.
- Discretionary Allowance** - The President was provided a discretionary spending allowance of \$4,000 per year.

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

Dyersburg State Community College
Schedule A - Travel Expenses for the President - Audited
For the Period July 1, 2024 to June 30, 2025

| 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 | | | |
| 07/12/24 | 07/21/24 | 08/02/24 | Galapagos Islands, Ecuador | TnCIS program | \$ 1,800 | \$ - | \$ 486 | \$ 5,847 | \$ - | \$ - | \$ 8,133 | \$ - | \$ - | \$ 8,133 | 202150-73200 |
| 07/12/24 | 07/21/24 | 05/15/24 | Galapagos Islands, Ecuador | TnCIS program - Trans/Prog Fee paid in FY24 ¹ | (1,800) | - | - | (5,700) | - | - | (7,500) | - | - | (7,500) | 202150-73200 |
| 09/17/24 | 09/17/24 | 10/02/24 | Martin, TN | Bus mileage for Dyer County Leadership | 34 | - | - | - | 34 | - | - | - | - | 34 | 100120-73300 |
| 09/19/24 | 09/20/24 | 09/20/24 | Dyersburg, TN | TBR Quarterly Meeting - room for Dr. Bowyer | - | 107 | - | - | 107 | - | - | - | - | 107 | 100180-73100 |
| 10/17/24 | 10/17/24 | 10/25/24 | Dyersburg, TN | Bus Mileage for Dyer County Leadership | 35 | - | - | - | 35 | - | - | - | - | 35 | 100120-73300 |
| 10/27/24 | 10/29/24 | 09/19/24 | Nashville, TN | President's retreat at TBR | - | 636 | 59 | - | 695 | - | - | - | - | 695 | 100100-73100 |
| 10/30/24 | 11/03/24 | 07/01/24 | Kansas City, MO | NCHC Annual Conference registration | - | - | - | 505 | 505 | - | - | - | - | 505 | 100100-73200 |
| 12/09/24 | 12/10/24 | 12/16/24 | Nashville, TN | TBR quarterly board meeting | - | 160 | 119 | 55 | 333 | - | - | - | - | 333 | 100100-73100 |
| 12/17/24 | 12/17/24 | 12/20/24 | Dyersburg, TN | Bus Mileage for Dyer County Leadership | 7 | - | - | - | 7 | - | - | - | - | 7 | 100120-73300 |
| 01/14/25 | 01/14/25 | 01/14/25 | Dyersburg, TN | Bus mileage for Dyer County Leadership | 7 | - | - | - | 7 | - | - | - | - | 7 | 100120-73300 |
| 01/27/25 | 01/27/25 | 01/28/25 | Buchanan, TN | Speaker at the Paris-Henry County Chamber Coffee | 89 | 144 | - | - | 233 | - | - | - | - | 233 | 100100-73100 |
| 02/05/25 | 02/05/25 | 02/05/25 | Nashville, TN | Bus mileage for Dyer County Leadership | 118 | - | - | - | 118 | - | - | - | - | 118 | 100120-73300 |
| 02/25/25 | 02/28/25 | 03/11/25 | Nashville, TN | Attend SOAR awards | - | - | 201 | - | 201 | - | - | - | - | 201 | 100100-73100 |
| 02/25/25 | 02/28/25 | 02/28/25 | Nashville, TN | Attend SOAR awards | - | 727 | - | 132 | 858 | - | - | - | - | 858 | 100100-73100 |
| 02/25/25 | 02/28/25 | 05/01/25 | Nashville, TN | SOAR Registration & travel cost | - | - | - | 2,500 | 2,500 | - | - | - | - | 2,500 | 100100-73100 |
| 03/24/25 | 03/25/25 | 03/11/25 | Buchanan, TN | Speaker at the Paris-Henry County Chamber Coffee | - | 134 | 102 | - | 236 | - | - | - | - | 236 | 100100-73100 |
| 03/25/25 | 03/25/25 | 03/25/25 | Dyersburg, TN | Bus mileage for Dyer County Leadership | 11 | - | - | - | 11 | - | - | - | - | 11 | 100120-73300 |
| 04/10/25 | 04/11/25 | 02/13/25 | Buchanan, TN | Attend the Henry Co. Center's Golf Tournament | - | 110 | - | - | 110 | - | - | - | - | 110 | 100100-73100 |
| 04/11/25 | 04/11/25 | 02/06/25 | Buchanan, TN | Attend Henry Co. Center's Golf Tournament | - | 116 | - | - | 116 | - | - | - | - | 116 | 100100-73100 |
| 04/13/25 | 04/16/25 | 11/05/24 | Nashville, TN | AACC Annual All Access Conference fee | - | - | - | 1,100 | 1,100 | - | - | - | - | 1,100 | 100100-73100 |
| 04/13/25 | 04/16/25 | 04/16/25 | Nashville, TN | AACC Annual Conference | - | 1,090 | - | 73 | 1,235 | - | - | - | - | 1,235 | 100100-73100 |
| 04/13/25 | 04/16/25 | 04/23/25 | Nashville, TN | AACC Annual Conference | - | - | 301 | - | 301 | - | - | - | - | 301 | 100100-73100 |
| 04/15/25 | 04/15/25 | 04/15/25 | Dyersburg, TN | Bus mileage for Dyer County leadership | - | 4 | - | - | 4 | - | - | - | - | 4 | 100120-73300 |
| 04/21/25 | 04/22/25 | 02/25/25 | Paris, TN | Attend the Paris-Henry County Chamber Coffee | - | 160 | - | - | 160 | - | - | - | - | 160 | 100100-73100 |
| 04/21/25 | 04/21/25 | 04/22/25 | Paris, TN | Attend the Paris-Henry County Chamber Coffee | - | - | 102 | - | 102 | - | - | - | - | 102 | 100100-73100 |
| 04/29/25 | 04/29/25 | 04/29/25 | Paris, TN | Additional charge for sales tax for room | - | 6 | - | - | 6 | - | - | - | - | 6 | 100100-73100 |
| 05/01/25 | 05/07/25 | 05/14/25 | Chattanooga, TN | Attend TCCAA baseball & softball tournaments | - | - | 259 | - | 259 | - | - | - | - | 259 | 100100-73100 |
| 05/15/25 | 05/31/25 | 06/04/25 | Tokyo, Japan | TnCIS program trip | - | - | 1,264 | - | - | - | 1,264 | - | - | 1,264 | 202150-73300 |
| 06/11/25 | 06/13/25 | 06/18/25 | Blountville, TN | Attend TBR quarterly board meeting | 366 | 429 | - | 76 | 871 | - | - | - | - | 871 | 100100-73100 |
| 06/26/25 | 06/27/25 | 06/30/25 | Buchanan, TN | DSCC's Henry Co. golf tournament | - | - | 102 | - | 102 | - | - | - | - | 102 | 100100-73100 |
| 06/26/25 | 06/27/25 | 06/30/25 | Buchanan, TN | Credit card fee for hotel room | - | 10 | - | - | 10 | - | - | - | - | 10 | 100100-73100 |
| Total Travel Expenses for the President | | | | | \$ 666 | \$ 3,832 | \$ 2,993 | \$ 4,587 | \$ 10,254 | \$ - | \$ 1,896 | \$ - | \$ - | \$ 12,150 | |

1 - TnCIS Galapagos, Ecuador transportation and event fees were paid in FY24 for expenses incurred in FY25.

Dyersburg State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Audited
For the Period July 1, 2024 to June 30, 2025

| Event Date | Date Paid | Payee | Description of Event | President's Budgetary Account | | Other Accounts | | External Sources | Total | Number of Attendees | \$/Person | Organization & Account Code |
|------------|-----------|---|---|-------------------------------|------------|----------------|------------|------------------|-------|---------------------|-----------|-----------------------------|
| | | | | Institutional | Foundation | Institutional | Foundation | | | | | |
| 07/17/24 | 07/17/24 | Walmart | Drinks for meetings in the President's office/conference room | \$ 26 | \$ - | \$ - | \$ - | \$ - | \$ 26 | 25 | \$ 1.02 | 100100-74509 |
| 08/05/24 | 08/05/24 | The Blacksmith | Planned giving meeting-lunch | 77 | - | - | - | - | 77 | 3 | \$ 25.52 | 100120-74509 |
| 08/08/24 | 08/08/24 | Chick Fil A | President's staff working lunch meeting | 38 | - | - | - | - | 38 | 4 | \$ 9.52 | 100120-74509 |
| 08/19/24 | 09/03/24 | The Willow Tree/R & D Catering | Lunch meeting Fall Update | 4,389 | - | - | - | - | 4,389 | 220 | \$ 19.95 | 100120-74509 |
| 08/19/24 | 09/17/24 | Leader's Federal Credit | President's lunch meeting ² | - | - | 1,516 | - | - | 1,516 | 220 | \$ 6.89 | 730026-74509 |
| 08/21/24 | 08/21/24 | The Blacksmith | Planned giving meeting-lunch | 68 | - | - | - | - | 68 | 3 | \$ 22.81 | 100100-74509 |
| 08/21/24 | 08/21/24 | Abe's Ribeye Barn | Planned giving meeting-dinner | 133 | - | - | - | - | 133 | 4 | \$ 33.31 | 100100-74509 |
| 08/21/24 | 08/21/24 | Green Frog Coffee | Planned Giving meeting | 7 | - | - | - | - | 7 | 3 | \$ 2.24 | 100100-74509 |
| 08/22/24 | 08/22/24 | The Lodge | Lunch with Representative, District 74 | 54 | - | - | - | - | 54 | 2 | \$ 27.00 | 100100-74509 |
| 08/27/24 | 08/27/24 | Walmart | President's Roundtable Meeting-supplies | 28 | - | - | - | - | 28 | 12 | \$ 2.31 | 100100-74503 |
| 08/27/24 | 08/27/24 | Walmart | President's Roundtable Meeting-snacks | 22 | - | - | - | - | 22 | 12 | \$ 1.83 | 100100-74509 |
| 08/28/24 | 08/28/24 | A-Mays-Zing Catering (Felecia M.) | TBR Quarterly Meeting-lunch | 361 | - | - | - | - | 361 | 19 | \$ 19.00 | 100180-74509 |
| 09/18/24 | 09/18/24 | Food Rite | TBR Quarterly Meeting-drinks | 11 | - | - | - | - | 11 | 82 | \$ 0.13 | 100180-74509 |
| 09/19/24 | 09/19/24 | The Willow Tree/R & D Catering | TBR Quarterly Meeting-dinner reception | 7,851 | - | - | - | - | 7,851 | 82 | \$ 95.74 | 100180-74509 |
| 09/19/24 | 09/19/24 | Gourmet Your Way | TBR Quarterly Meeting-lunch reception | 358 | - | - | - | - | 358 | 82 | \$ 4.37 | 100180-74509 |
| 09/19/24 | 09/19/24 | Gourmet Your Way | TBR Quarterly Meeting-lunch reception ³ | - | - | 2,312 | - | - | 2,312 | 82 | \$ 28.20 | 730316-74509 |
| 09/20/24 | 09/20/24 | Chick Fil A | TBR Quarterly Meeting-breakfast | 212 | - | - | - | - | 212 | 82 | \$ 2.59 | 100180-74509 |
| 09/20/24 | 09/20/24 | Cracker Barrel | TBR Quarterly Meeting-breakfast | 272 | - | - | - | - | 272 | 82 | \$ 3.31 | 100180-74509 |
| 09/20/24 | 09/20/24 | Jimmy John's | TBR Quarterly Meeting-lunch | 1,113 | - | - | - | - | 1,113 | 82 | \$ 13.57 | 100180-74509 |
| 09/26/24 | 09/26/24 | Sam's Club | TBR Quarterly Meeting-snacks | 485 | - | - | - | - | 485 | 82 | \$ 5.91 | 100180-74509 |
| 09/26/24 | 09/26/24 | Walmart | TBR Quarterly Meeting-snacks | 105 | - | - | - | - | 105 | 82 | \$ 1.28 | 100180-74509 |
| 09/30/24 | 10/08/24 | Crafted Coffee | 10-year anniversary reception, JNC LRC & Tipton Co. Public Library-refreshments | 225 | - | - | - | - | 225 | 200 | \$ 1.13 | 100130-74509 |
| 09/30/24 | 09/30/24 | Naifeh's | 10-year anniversary reception, JNC LRC & Tipton Co. Public Library-refreshments | 687 | - | - | - | - | 687 | 150 | \$ 4.58 | 100130-74509 |
| 09/30/24 | 09/23/24 | Walmart | 10-year anniversary reception, JNC LRC & Tipton Co. Public Library-supplies | 50 | - | - | - | - | 50 | 150 | \$ 0.33 | 100130-74980 |
| 09/30/24 | 09/30/24 | Chick Fil A | President's Roundtable Meeting- breakfast | 85 | - | - | - | - | 85 | 12 | \$ 7.04 | 100120-74509 |
| 10/14/24 | 10/14/24 | Walmart | Drinks for meetings in the President's office/conference room | 27 | - | - | - | - | 27 | 24 | \$ 1.14 | 100100-74509 |
| 10/24/24 | 10/24/24 | Walmart | President's Round Table meeting-snacks | 32 | - | - | - | - | 32 | 15 | \$ 2.14 | 100120-74509 |
| 10/25/24 | 10/25/24 | Dunkin' Donuts | President's Round Table meeting | 38 | - | - | - | - | 38 | 15 | \$ 2.55 | 100120-74509 |
| 11/11/24 | 11/11/24 | Margaritas | Lunch with Interim EMS director at DSCC | 23 | - | - | - | - | 23 | 2 | \$ 11.48 | 100100-74509 |
| 11/12/24 | 11/12/24 | Blacksmith's Restaurant | Planned giving meeting-lunch | 91 | - | - | - | - | 91 | 4 | \$ 22.71 | 100120-74509 |
| 11/21/24 | 11/21/24 | Walmart | President's Round Table meeting-snacks | 11 | - | - | - | - | 11 | 15 | \$ 0.71 | 100120-74509 |
| 11/22/24 | 11/22/24 | Cracker Barrel | President's Round Table meeting | 94 | - | - | - | - | 94 | 15 | \$ 6.29 | 100120-74509 |
| 12/05/24 | 12/05/24 | Moustos | Lunch with DSCC donors | 110 | - | - | - | - | 110 | 4 | \$ 27.48 | 100100-74509 |
| 12/06/24 | 12/06/24 | The Willow Tree/R & D Catering | Christmas lunch for faculty & staff | 4,500 | - | - | - | - | 4,500 | 240 | \$ 18.75 | 100120-74509 |
| 12/18/24 | 12/18/24 | Kroger | Memphis Symphony Orchestra performance at DSCC-water | 49 | - | - | - | - | 49 | 100 | \$ 0.49 | 100100-74509 |
| 12/19/24 | 12/19/24 | The Blacksmith | Meeting with the Germantown Symphony | 149 | - | - | - | - | 149 | 5 | \$ 29.71 | 100100-74509 |
| 01/13/25 | 01/15/25 | Gourmet Your Way | DSCC's Spring update-lunch | 4,500 | - | - | - | - | 4,500 | 225 | \$ 20.00 | 100120-74509 |
| 01/17/25 | 01/22/25 | A-Mays-Zing Catering (Felecia M.) | Martin Luther King luncheon at DSCC | 1,275 | - | - | - | - | 1,275 | 75 | \$ 17.00 | 100130-74509 |
| 01/17/25 | 01/17/25 | Walmart | Refreshments & supplies for meetings in the President's office | 29 | - | - | - | - | 29 | 50 | \$ 0.58 | 100100-74509 |
| 01/23/25 | 01/23/25 | The Blacksmith | Dinner meeting with donor | 66 | - | - | - | - | 66 | 2 | \$ 32.77 | 100100-74509 |
| 01/28/25 | 01/28/25 | Dyersburg/Dyer County Chamber of Commerce | 2025 Board of Directors Annual Lunch | 145 | - | - | - | - | 145 | 1 | \$ 145.00 | 100120-74509 |
| 02/03/25 | 02/03/25 | Pizza Hut | Financial Aid Department-Table decorating contest winner, pizza party | 86 | - | - | - | - | 86 | 10 | \$ 8.61 | 100120-74509 |
| 02/07/25 | 02/07/25 | Daylight Donuts | President's Roundtable meeting-breakfast | 68 | - | - | - | - | 68 | 15 | \$ 4.52 | 100120-74509 |

Dyersburg State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Audited
For the Period July 1, 2024 to June 30, 2025

| Event Date | Date Paid | Payee | Description of Event | President's Budgetary Account | | Other Accounts | | External Sources | Total | Number of Attendees | \$/Person | Organization & Account Code |
|--|-----------|--------------------------------|---|-------------------------------|-------------|-----------------|-------------|------------------|------------------|---------------------|-----------|-----------------------------|
| | | | | Institutional | Foundation | Institutional | Foundation | | | | | |
| 02/07/25 | 02/06/25 | Walmart | President's Roundtable meeting-fruit | 16 | - | - | - | - | 16 | 15 | \$ 1.09 | 100120-74509 |
| 02/12/25 | 02/12/25 | Tom's Pizza & Steak House | Discuss emergency preparedness needs in DSCC's service area-lunch | 40 | - | - | - | - | 40 | 3 | \$ 13.26 | 100120-74509 |
| 03/04/25 | 03/04/25 | The Blacksmith | Planned giving meeting-lunch | 66 | - | - | - | - | 66 | 4 | \$ 16.54 | 100100-74509 |
| 03/07/25 | 03/07/25 | The Willow Tree/R & D Catering | DSCC Legislative Event-catering | 224 | - | - | - | - | 224 | 15 | \$ 14.95 | 100130-74509 |
| 03/19/25 | 03/19/25 | Walmart | Coffee & water for meetings in the President's office | 33 | - | - | - | - | 33 | 50 | \$ 0.65 | 100100-74509 |
| 03/21/25 | 03/21/25 | The Willow Tree/R & D Catering | DSCC's Employee Recognition & College of the Year celebration | 6,889 | - | - | - | - | 6,889 | 230 | \$ 29.95 | 100120-74509 |
| 03/28/25 | 03/28/25 | Chick Fil A | President's Roundtable meeting-breakfast | 85 | - | - | - | - | 85 | 15 | \$ 5.63 | 100180-74509 |
| 04/08/25 | 04/07/25 | Walmart | Refreshments for math contest | 74 | - | - | - | - | 74 | 50 | \$ 1.49 | 100120-74509 |
| 04/09/25 | 04/09/25 | Abe's Ribeye Barn | Planned giving meeting-dinner | 123 | - | - | - | - | 123 | 4 | \$ 30.70 | 100120-74509 |
| 04/21/25 | 04/21/25 | The Blacksmith | Planned giving meeting-lunch | 53 | - | - | - | - | 53 | 3 | \$ 17.73 | 100100-74509 |
| 04/23/25 | 04/23/25 | Abe's Ribeye Barn | Planned giving meeting-dinner | 86 | - | - | - | - | 86 | 3 | \$ 28.62 | 100120-74509 |
| 04/23/25 | 04/23/25 | The Blacksmith | Planned giving meeting-lunch | 63 | - | - | - | - | 63 | 3 | \$ 21.14 | 100120-74509 |
| 05/02/25 | 05/01/25 | Walmart | DSCC's commencement-refreshments | 57 | - | - | - | - | 57 | 15 | \$ 3.81 | 100120-74509 |
| 05/02/25 | 05/02/25 | Green Frog Coffee | President's Roundtable meeting-breakfast | 74 | - | - | - | - | 74 | 15 | \$ 4.90 | 100120-74509 |
| 05/02/25 | 05/01/25 | Walmart | President's Roundtable meeting-snacks | 15 | - | - | - | - | 15 | 15 | \$ 1.00 | 100120-74509 |
| 05/10/25 | 05/10/25 | Daylight Donuts | Donuts for graduation morning | 206 | - | - | - | - | 206 | 180 | \$ 1.14 | 100120-74509 |
| 05/13/25 | 05/13/25 | Margaritas | Lunch meeting with Officers | 43 | - | - | - | - | 43 | 3 | \$ 14.21 | 100120-74509 |
| 06/02/25 | 06/02/25 | The Blacksmith | Workforce training & scholarships meeting- | 109 | - | - | - | - | 109 | 5 | \$ 21.80 | 100100-74509 |
| 06/06/25 | 06/06/25 | Blue Honey Bistro | Planned giving meeting-lunch | 107 | - | - | - | - | 107 | 3 | \$ 35.78 | 100100-74509 |
| 06/18/25 | 06/18/25 | The Blacksmith | Planned giving meeting-lunch | 59 | - | - | - | - | 59 | 3 | \$ 19.68 | 100100-74509 |
| 06/25/25 | 06/25/25 | The Blacksmith | Discuss future of DSCC Alumni Association-lunch | 80 | - | - | - | - | 80 | 4 | \$ 19.95 | 100100-74509 |
| Total Business Meals and Hospitality Expenses for the President | | | | \$ 36,448 | \$ - | \$ 3,828 | \$ - | \$ - | \$ 40,276 | | | |

2 - Meeting was paid with restricted funds received from a sponsor donation to cover meeting lunch expenses.

3 - DSCC raised funds to cover part of the TBR board meeting expenses. The funds were reclassified to the restricted org to utilize the raised funds.

Dyersburg State Community College
Schedule C - Other Expenses for the President - Audited
For the Period July 1, 2024 to June 30, 2025

| Date Paid | Payee | Description | President's Budgetary Account | | Other Accounts | | External Sources | Total | Organization & Account Code |
|-----------|--|--|-------------------------------|------------|----------------|------------|------------------|--------|-----------------------------|
| | | | Institutional | Foundation | Institutional | Foundation | | | |
| 07/02/24 | Southern Association of Colleges with Associate Degrees (SACAD) | Dues for FY25 | \$ 150 | \$ - | \$ - | \$ - | \$ - | \$ 150 | 100100-74480 |
| 07/02/24 | Vistaprint | DSCC Christmas cards | 480 | - | - | - | - | 480 | 100100-74170 |
| 07/15/24 | Gieske Woodworks | DSCC Christmas ornaments for faculty, staff & community members | 1,600 | - | - | - | - | 1,600 | 100100-74490 |
| 07/15/24 | University of Texas at Austin | National Institute for Staff and Organizational Development (NISOD) annual dues - FY25 | - | - | 1,200 | - | - | 1,200 | 200160-74480 |
| 07/15/24 | Paris-Henry Co. Chamber of Commerce | Annual membership dues - FY25 | - | - | 74 | - | - | 74 | 400100-74480 |
| 07/15/24 | Obion Co. Chamber of Commerce | Annual membership dues - FY25 | - | - | 200 | - | - | 200 | 400100-74480 |
| 07/15/24 | Weakley Co. Chamber of Commerce | Annual membership dues - FY25 | - | - | 200 | - | - | 200 | 400100-74480 |
| 07/31/24 | 4Imprint | TBR Quarterly Meeting - Backpack coolers | 88 | - | - | - | - | 88 | 100180-74470 |
| 09/03/24 | Lowe's | TBR Quarterly Meeting - Ground maintenance | 887 | - | - | - | - | 887 | 100180-74330 |
| 09/05/24 | Stanfield's Nursery - plants | TBR Quarterly Meeting - Ground maintenance | 1,620 | - | - | - | - | 1,620 | 100180-74330 |
| 09/05/24 | Walmart | TBR Quarterly Meeting - Ground maintenance | 236 | - | - | - | - | 236 | 100180-74330 |
| 09/09/24 | Ruth's Flowers | Flowers for the funeral service of DSCC Men's Basketball player | 164 | - | - | - | - | 164 | 100120-74980 |
| 09/10/24 | Displays2Go | TBR Quarterly Meeting - Graphic for backwall | 415 | - | - | - | - | 415 | 100180-74470 |
| 09/17/24 | The Mustard Co. | TBR Quarterly Meeting - Supplies | 38 | - | - | - | - | 38 | 100180-74503 |
| 09/17/24 | Blake's | TBR Quarterly Meeting - Gift bags | 150 | - | - | - | - | 150 | 100180-74503 |
| 09/18/24 | Brothers Printing LLC | TBR Quarterly Meeting - Signage | - | - | 1,635 | - | - | 1,635 | 100180-74470 |
| 09/18/24 | Paducah Symphony Orchestra | TBR Quarterly Meeting - Brass quartet | - | - | 2,525 | - | - | 2,525 | 100180-74980 |
| 09/19/24 | Amazon.com | TBR Quarterly Meeting - Operational supplies | 1,632 | - | - | - | - | 1,632 | 100180-74502 |
| 09/19/24 | Vows Wedding & Event Designs | TBR Quarterly Meeting - Tables, dinnerware | - | - | 12,688 | - | - | 12,688 | 730316-74630 |
| 09/19/24 | Williams, Lynlee Rae. | TBR Quarterly Meeting - Balloon arch | - | - | 300 | - | - | 300 | 100180-74980 |
| 09/19/24 | Bynum, Angie | TBR Quarterly Meeting - Logo DSCC shirts | - | - | 1,347 | - | - | 1,347 | 100180-74980 |
| 09/24/24 | Williams, Richard A. | TBR Quarterly Meeting - Photography | - | - | 200 | - | - | 200 | 100180-74980 |
| 09/25/24 | Blossoms Flowers & Gifts | Flowers for Perkins funeral service on 09/21 | 116 | - | - | - | - | 116 | 100100-74980 |
| 09/26/24 | Walmart | TBR Quarterly Meeting - Supplies | 44 | - | - | - | - | 44 | 100180-74503 |
| 09/26/24 | Kroger | TBR Quarterly Meeting - Supplies | 23 | - | - | - | - | 23 | 100180-74503 |
| 09/26/24 | Lilly's Garden | TBR Quarterly Meeting - Supplies | 90 | - | - | - | - | 90 | 100180-74503 |
| 09/26/24 | Walgreens | TBR Quarterly Meeting - Supplies | 13 | - | - | - | - | 13 | 100180-74503 |
| 09/26/24 | Dollar Tree | TBR Quarterly Meeting - Supplies | 21 | - | - | - | - | 21 | 100180-74503 |
| 09/26/24 | Hobby Lobby | TBR Quarterly Meeting - Supplies | 36 | - | - | - | - | 36 | 100180-74503 |
| 09/26/24 | Sam's Club | TBR Quarterly Meeting - Supplies | 232 | - | - | - | - | 232 | 100180-74503 |
| 09/26/24 | Daylight Donuts | TBR Quarterly Meeting - Supplies | 77 | - | - | - | - | 77 | 100180-74503 |
| 09/26/24 | Eric's Rentals | TBR Quarterly Meeting - Table skirts | - | - | 60 | - | - | 60 | 100180-74980 |
| 09/30/24 | DSCC Printshop | TBR Quarterly Meeting - Printing supplies | 103 | - | - | - | - | 103 | 100180-74110 |
| 10/02/24 | Lamps Plus Inc | Tiffany-style lamps for the president's office | 945 | - | - | - | - | 945 | 100100-74503 |
| 10/02/24 | Hometown Flowers & Gifts | Flowers for 10 year anniversary of DSCC and TCPL at JNC LRC. | - | - | 342 | - | - | 342 | 200100-74980 |
| 10/09/24 | Crockett Co. Chamber of Commerce | Annual membership dues - FY25 | - | - | 175 | - | - | 175 | 400100-74480 |
| 10/15/24 | Lowe's | TBR Quarterly Meeting - Operational supplies | 326 | - | - | - | - | 326 | 100180-74502 |
| 10/15/24 | TLB | TBR Quarterly Meeting - Clean tablecloths | 759 | - | - | - | - | 759 | 100180-74502 |
| 10/15/24 | Walmart | TBR Quarterly Meeting - Operational supplies | 523 | - | - | - | - | 523 | 100180-74502 |
| 10/15/24 | LaundryBasket | TBR Quarterly Meeting - Tablecloths | - | - | 88 | - | - | 88 | 100180-74980 |
| 10/18/24 | Lowe's | Poinsettias for campus decorations | 594 | - | - | - | - | 594 | 100100-74980 |
| 10/22/24 | Walmart | TBR Quarterly Meeting - Wrinkle spray | - | - | 16 | - | - | 16 | 100180-74980 |
| 10/30/24 | J D Distributors | Ravenna guest chairs for the President's office | 2,110 | - | - | - | - | 2,110 | 100120-74500 |
| 10/30/24 | J D Distributors | Ravenna guest chairs for the President's office | - | - | 3,000 | - | - | 3,000 | 304190-74502 |
| 11/12/24 | American Association of Community Colleges | Annual membership dues - 2025 | 2,216 | - | - | - | - | 2,216 | 100100-74480 |
| 11/12/24 | National Collegiate Honors Council | Annual membership dues - 2025 | 550 | - | - | - | - | 550 | 100100-74480 |

Dyersburg State Community College
Schedule C - Other Expenses for the President - Audited
For the Period July 1, 2024 to June 30, 2025

| Date Paid | Payee | Description | President's Budgetary Account | | Other Accounts | | External Sources | Total | Organization & Account Code |
|---|-------------------------------------|--|-------------------------------|-------------|------------------|-------------|------------------|------------------|-----------------------------|
| | | | Institutional | Foundation | Institutional | Foundation | | | |
| 11/14/24 | Dyersburg Intermediate School | TBR Quarterly Meeting - 3-D printed items | 100 | - | - | - | - | 100 | 100180-74503 |
| 11/20/24 | Hobby Lobby | Frames for the fraud, waste and abuse posters | 45 | - | - | - | - | 45 | 100100-74503 |
| 11/21/24 | Tennessee College Association | Annual membership dues - 2025 | 100 | - | - | - | - | 100 | 100100-74480 |
| 12/03/24 | Brothers Printing LLC | Banner for winner of the Christmas table decorating contest | 32 | - | - | - | - | 32 | 100100-74980 |
| 12/11/24 | Pugh's Flowers | Flowers for the funeral of DSCC men's basketball player | 183 | - | - | - | - | 183 | 100120-74980 |
| 12/17/24 | Art Craft Sign | Sign listing sponsors of the Memphis Symphony Orchestra | 48 | - | - | - | - | 48 | 100100-74470 |
| 01/16/25 | Amazon | Decorations for the DSCC & Tipton Co. Public Library at JNC 10 year celebration | 219 | - | - | - | - | 219 | 100130-74980 |
| 01/17/25 | Walmart | Supplies for meetings in the President's office | 34 | - | - | - | - | 34 | 100100-74503 |
| 01/22/25 | TN Urban Forestry Council | Recertification fee - Richard E. Donner Arboretum | 125 | - | - | - | - | 125 | 100120-74480 |
| 02/05/25 | Blossoms Flowers & Gifts | Flowers for a DSCC donor & former DSCC Foundation Board Member funeral service | 100 | - | - | - | - | 100 | 100120-74980 |
| 02/12/25 | 4Imprint | 5 rolls of embossed seals (circular) | 694 | - | - | - | - | 694 | 100100-74980 |
| 03/06/25 | Paris Florist & Gifts | Flower arrangement for Foundation Board member whose mother died. | 70 | - | - | - | - | 70 | 100100-74980 |
| 03/18/25 | Brooke Cooper | 24 Seven band to play at DSCC's Employee Recognition & College of the Year Celebration | - | - | - | - | - | - | 730160-74490 |
| 03/24/25 | DT2 Designs | Plaques for retirees and employee awards | 450 | - | - | - | - | 450 | 100120-74490 |
| 04/02/25 | Sam's Club | Membership renewal (annual) | 110 | - | - | - | - | 110 | 100100-74480 |
| 04/07/25 | Walmart | Tape for annual math contest at DSCC | 3 | - | - | - | - | 3 | 100120-74503 |
| 04/28/25 | Blossoms Flowers & Gifts | Plant for DSCC Foundation Board Member, upon the death of her father | 75 | - | - | - | - | 75 | 100100-74980 |
| 05/01/25 | Walmart | Paper supplies for refreshments prior to commencement | 18 | - | - | - | - | 18 | 100120-74980 |
| 05/06/25 | Blossoms Flowers & Gifts | Flowers for pianist at DSCC's commencement | 53 | - | - | - | - | 53 | 100120-74980 |
| 05/15/25 | Brothers Printing LLC | 10' * 8' banner - College of the Year | 520 | - | - | - | - | 520 | 100130-74502 |
| 05/29/25 | Jason Aldridge Photography | DSCC awards event | 200 | - | - | - | - | 200 | 100130-74502 |
| 06/04/25 | Pellissippi State Community College | TnCIS Japan professional development program fee | - | - | 4,299 | - | - | 4,299 | 202150-74490 |
| 06/26/25 | Flowers with Sass | Plant for DSCC faculty, upon the death of his father | 105 | - | - | - | - | 105 | 100100-74980 |
| Total Other Operating Expenses for the President | | | \$ 19,522 | \$ - | \$ 28,348 | \$ - | \$ - | \$ 47,870 | |

4- DSCC raised funds to cover part of the TBR board meeting expenses. The funds were reclassified to the restricted org to utilize the raised funds.



***Nashville State Community College
Audit of President's Expense
For the Fiscal Year July 1, 2024 – June 30, 2025***

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



October 29, 2025

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 Nashville State Community College for the fiscal year July 1, 2024 to June 30, 2025, 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 Nashville State Community College personnel during the review.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Leah Adeliyi', is written over a faint circular stamp.

Leah Adeliyi
Executive Director of Internal Audit
Columbia State Community College

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

Nashville State Community College
Audit of President’s Expenses
For the Fiscal Year July 1, 2024 – June 30, 2025

| President | Dr. Shanna L. Jackson, President, Nashville State Community College | Internal Auditor | Leah Adeliyi Columbia State Community College | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|-----------------------------|--|------------------|--|--|---------------|------------|----------|-------|------------|--|--|--|--|---------------------|-----------|-----|-----|-----------|----------------|---------|-----|-----|---------|-------------------------|---------|-----|-----|---------|-------------------|----------|-----|-----|----------|-------------------|---------|-----|-----|---------|-----------------------------------|-----------|-----|-----|-----------|---------------------|----------|-----|-----|----------|---|-------|-----|-----|-------|-----------------------------|---------|-----|-----|---------|---------------------|--|--|--|--|---------------------|-----------|-----|-----|-----------|--------|-----|-----|-----|-----|--------------------------------|---------|-----|-----|---------|----------------|----------|---------|-----|----------|-----------------------|------------------|----------------|------------|------------------|
| Objectives | To comply with Tennessee Code Annotated, Title 49, Chapter 7 and Tennessee Board of Regents (TBR) Policy 4.03.03.60, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2024 to June 30, 2025; to determine compliance with state statutes and TBR and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of, or for the benefit of the president regardless of the funding source. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Scope | The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>Global Internal Audit Standards</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Analysis | <p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president’s office during the fiscal year ended June 30, 2025:</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;">\$353,083</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$353,083</td> </tr> <tr> <td>Bonus Payments</td> <td style="text-align: right;">\$3,669</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$3,669</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;">\$12,000</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$12,000</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">\$8,400</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$8,400</td> </tr> <tr> <td>Salary, Benefits & Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$381,152</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;">\$381,152</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$13,303</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$13,303</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$109</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$109</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$1,041</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$1,041</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;">\$164,997</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$164,997</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;">\$1,573</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$1,573</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$26,184</td> <td style="text-align: right;">\$2,593</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$28,776</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$588,359</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$2,593</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$0</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$590,951</td> </tr> </tbody> </table> <p>Additional Disclosures:</p> <p>Discretionary Allowances – The President was provided a discretionary spending allowance of \$1,000 per quarter. The allowance was paid as taxable income, therefore, excluded from the scope of audit testing.</p> | | | | | | Institutional | Foundation | External | Total | President: | | | | | Salary and Benefits | \$353,083 | \$0 | \$0 | \$353,083 | Bonus Payments | \$3,669 | \$0 | \$0 | \$3,669 | Discretionary Allowance | \$4,000 | \$0 | \$0 | \$4,000 | Housing Allowance | \$12,000 | \$0 | \$0 | \$12,000 | Vehicle Allowance | \$8,400 | \$0 | \$0 | \$8,400 | Salary, Benefits & Other Payments | \$381,152 | \$0 | \$0 | \$381,152 | Travel (Schedule A) | \$13,303 | \$0 | \$0 | \$13,303 | Business Meals and Hospitality (Schedule B) | \$109 | \$0 | \$0 | \$109 | Other Expenses (Schedule C) | \$1,041 | \$0 | \$0 | \$1,041 | President’s Office: | | | | | Salary and Benefits | \$164,997 | \$0 | \$0 | \$164,997 | Travel | \$0 | \$0 | \$0 | \$0 | Business Meals and Hospitality | \$1,573 | \$0 | \$0 | \$1,573 | Other Expenses | \$26,184 | \$2,593 | \$0 | \$28,776 | Total Expenses | \$588,359 | \$2,593 | \$0 | \$590,951 |
| | Institutional | Foundation | External | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| President: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salary and Benefits | \$353,083 | \$0 | \$0 | \$353,083 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bonus Payments | \$3,669 | \$0 | \$0 | \$3,669 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Discretionary Allowance | \$4,000 | \$0 | \$0 | \$4,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Housing Allowance | \$12,000 | \$0 | \$0 | \$12,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vehicle Allowance | \$8,400 | \$0 | \$0 | \$8,400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salary, Benefits & Other Payments | \$381,152 | \$0 | \$0 | \$381,152 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Travel (Schedule A) | \$13,303 | \$0 | \$0 | \$13,303 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Business Meals and Hospitality (Schedule B) | \$109 | \$0 | \$0 | \$109 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Expenses (Schedule C) | \$1,041 | \$0 | \$0 | \$1,041 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| President’s Office: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salary and Benefits | \$164,997 | \$0 | \$0 | \$164,997 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Travel | \$0 | \$0 | \$0 | \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Business Meals and Hospitality | \$1,573 | \$0 | \$0 | \$1,573 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Expenses | \$26,184 | \$2,593 | \$0 | \$28,776 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Expenses | \$588,359 | \$2,593 | \$0 | \$590,951 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | |
|-------------------|--|
| | <p>Housing Allowance - The President was provided a housing allowance of \$12,000 per year.</p> <p>Vehicle Allowance – The President was provided a vehicle allowance of \$8,400 per year.</p> <p>The following schedules are presented in the report:</p> <ul style="list-style-type: none"> • Summary of the President’s Expenses • Exhibit A, Travel Expenses • Exhibit B, Business Meal and Hospitality Expenses • Exhibit C, Other Expenses |
| Conclusion | <p>The objectives of the audit of the expenses of the Office of the President for Nashville State Community College for the fiscal year July 1, 2024 through June 30, 2025 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> |

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

Nashville State Community College
Summary of the President's Expenses - Audited
For the Period July 1, 2024 to June 30, 2025

| President: | Supplemental Schedule | President's Budgetary Accounts | | Other Accounts | | External Sources | Total |
|--|-----------------------|--------------------------------|-----------------|------------------|-------------|------------------|-------------------|
| | | Institutional | Foundation | Institutional | Foundation | | |
| Salary and Benefits | | \$ 353,083 | \$ - | \$ - | \$ - | \$ - | \$ 353,083 |
| Bonus Payments | | 3,669 | - | - | - | - | 3,669 |
| Discretionary Allowance | | 4,000 | - | - | - | - | 4,000 |
| Housing Allowance | | 12,000 | - | - | - | - | 12,000 |
| Vehicle Allowance | | 8,400 | - | - | - | - | 8,400 |
| Other Allowances | | | - | - | - | - | - |
| Salary, Benefits & Other Payments | | <u>381,152</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>381,152</u> |
| Travel | A | 13,303 | - | - | - | - | 13,303 |
| Business Meals and Hospitality | B | 109 | - | - | - | - | 109 |
| Other Expenses | C | <u>1,041</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,041</u> |
| Total Expenses for the President | | <u>395,605</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>395,605</u> |
| President's Office: | | | | | | | |
| Salary and Benefits (2 FTE) | | 164,997 | - | - | - | - | 164,997 |
| Travel | | - | - | - | - | - | - |
| Business Meals and Hospitality | | - | - | 1,573 | - | - | 1,573 |
| Other Expenses | | <u>3,860</u> | <u>2,593</u> | <u>22,324</u> | <u>-</u> | <u>-</u> | <u>28,776</u> |
| | | <u>168,857</u> | <u>2,593</u> | <u>23,897</u> | <u>-</u> | <u>-</u> | <u>195,346</u> |
| Total Expenses | | <u>\$ 564,462</u> | <u>\$ 2,593</u> | <u>\$ 23,897</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 590,951</u> |

Additional Disclosures:

Housing - The President was provided a housing allowance of \$3,000.00 quarterly and totaled \$12,000.00 (Organization Code 11000) for the period.

Vehicle - The President is provided an vehicle allowance of \$ 2,100.00 quarterly and totaled \$8,400.00 (Organization Code 11000) for the period.

Other Allowances - The President is provided a discretionary allowance of \$1,000.00 quarterly and totaled \$4,000.00 (Organization Code 11000) for the period

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 - Audited
For the Period July 1, 2024 to June 30, 2025

| Departure Date | Return Date | Date Paid | Location | Purpose | Transportation | Lodging | Meals & Incidentals | Other | President's Budgetary Accounts | | Other Accounts | | External Sources | Total | Organization & Account Code |
|--|-------------|-----------|------------------|--|-----------------|---------------|---------------------|-----------------|--------------------------------|-------------|----------------|-------------|------------------|------------------|-----------------------------|
| | | | | | | | | | Institutional | Foundation | Institutional | Foundation | | | |
| 9/18/24 | 9/20/24 | 9/26/24 | Dyersburg, TN | TBR Quarterly Board Meeting | \$ - | \$ 214 | \$ - | \$ - | \$ 214 | \$ - | \$ - | \$ - | \$ - | \$ 214 | 11000-73100 |
| 9/18/24 | 9/18/24 | 9/26/24 | Clarksville, TN | CMCSS Public Education Power Breakfast | - | - | 35 | - | 35 | - | - | - | - | 35 | 11000-73100 |
| 10/17/24 | 10/17/24 | 10/8/24 | Nashville, TN | Nashville Area Chamber of Commerce Annual Celebration (registration fee) | - | - | - | 95 | 95 | - | - | - | - | 95 | 11000-73100 |
| 12/2/24 | 12/3/24 | 11/1/24 | Washington, DC | Urban Institute Conference | 428 | - | - | - | 428 | - | - | - | - | 428 | 11000-73200 |
| 12/2/24 | 12/3/24 | 2/6/25 | Washington, DC | Urban Institute Conference (prepaid lodging) | - | 277 | - | - | 277 | - | - | - | - | 277 | 11000-73200 |
| 12/7/24 | 12/10/24 | 9/9/24 | Austin, TX | SACSCOC Conference Travel | 220 | - | - | - | 220 | - | - | - | - | 220 | 11000-73200 |
| 12/7/24 | 12/10/24 | 9/12/24 | Austin, TX | SACSCOC Conference Registration | - | - | - | 690 | 690 | - | - | - | - | 690 | 11000-73200 |
| 1/7/25 | 1/7/25 | 12/5/24 | Clarksville, TN | Mayor's Power Breakfast | - | - | 50 | - | 50 | - | - | - | - | 50 | 11000-73100 |
| 2/17/25 | 2/20/25 | 11/12/24 | Philadelphia, PA | ATD Annual Conference 2025 - Travel & Registration | 400 | - | - | - | 400 | - | - | - | - | 400 | 11000-73200 |
| 3/4/25 | 3/4/25 | 1/30/25 | Nashville, TN | Nashville Area Chamber of Commerce - Governor's Address (registration fee) | - | - | - | 75 | 75 | - | - | - | - | 75 | 11000-73100 |
| 3/7/25 | 3/15/25 | 10/31/24 | Ghana | TnCIS Professional Development Program | 5,199 | - | - | - | 5,199 | - | - | - | - | 5,199 | 11000-73100 |
| 3/7/25 | 3/15/25 | 4/7/25 | Ghana | Reimbursement for Yellow Fever Shot for TnCIS | - | - | - | 300 | 300 | - | - | - | - | 300 | 11000-73200 |
| 4/1/25 | 4/1/25 | 3/27/25 | Nashville, TN | TCA Annual Meeting (registration fee) | - | - | - | 50 | 50 | - | - | - | - | 50 | 11000-73100 |
| 4/12/25 | 4/16/25 | 10/28/24 | Nashville, TN | AACC Conference (registration fee) | - | - | - | 1,100 | 1,100 | - | - | - | - | 1,100 | 11000-73100 |
| 4/23/25 | 4/25/25 | 12/5/24 | Charlotte, NC | Intercity Leadership Study Mission | 3,600 | - | - | - | 3,600 | - | - | - | - | 3,600 | 11000-73200 |
| 6/24/25 | 6/24/25 | 5/22/25 | Dickson, TN | Dickson County Chamber of Commerce Annual Banquet | - | - | 75 | - | 75 | - | - | - | - | 75 | 11000-73100 |
| 8/15/25 | 12/31/25 | 5/16/25 | Washington, DC | The Chronicle of Higher Education - semester long cohort - virtual | - | - | - | 495 | 495 | - | - | - | - | 495 | 11000-73100 |
| Total Travel Expenses for the President | | | | | \$ 9,847 | \$ 491 | \$ 160 | \$ 2,805 | \$ 13,303 | \$ - | \$ - | \$ - | \$ - | \$ 13,303 | |

Note:

(1) The President's SACSCOC conference trip was cancelled due to an unforeseen circumstance and a flight credit was issued. The credit of \$220 will roll over to FY 26.

Nashville State Community College
Schedule B - Business Meals and Hospitality Expenses of the President - Audited
For the Period July 1, 2024 to June 30, 2025

| 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 | | | | | |
| 1/9/25 | 1/9/25 | Target | General Meeting Snacks | \$ 27 | \$ - | \$ - | \$ - | \$ - | \$ 27 | 5 | 5 | 11000-74981 |
| 2/27/25 | 3/6/25 | Natalie Olsen | General Meeting Snacks | 22 | - | - | - | - | 22 | 5 | 4 | 11000-74981 |
| 3/27/25 | 4/7/25 | Natalie Olsen | Refreshments for Meeting with Lipscomb University to discuss Transfer Pathways | 60 | - | - | - | - | 60 | 13 | 5 | 11000-74981 |
| Total Business Meals and Hospitality Expenses for the President | | | | \$ 109 | \$ - | \$ - | \$ - | \$ - | \$ 109 | | | |

Nashville State Community College
Schedule C - Other Expenses for the President - Audited
For the Period July 1, 2024 to June 30, 2025

| Date Paid | Payee | Description | President's Budgetary Accounts | | Other Accounts | | External Sources | Total | Organization & Account Code |
|---|-------------|-----------------------------------|--------------------------------|-------------|----------------|-------------|------------------|-----------------|-----------------------------|
| | | | Institutional | Foundation | Institutional | Foundation | | | |
| 8/1/24 | Verizon | Monthly cell phone service | \$ 64 | \$ - | \$ - | \$ - | \$ - | \$ 64 | 11000-74210 |
| 9/4/24 | Verizon | Phone replacement and accessories | 158 | - | - | - | - | 158 | 11000-74500 |
| 9/5/24 | Verizon | Monthly cell phone service | 66 | - | - | - | - | 66 | 11000-74210 |
| 9/25/24 | Apple Store | Online Storage | 25 | - | - | - | - | 25 | 11000-74210 |
| 10/3/24 | Verizon | Monthly cell phone service | 61 | - | - | - | - | 61 | 11000-74210 |
| 10/31/24 | Verizon | Monthly cell phone service | 61 | - | - | - | - | 61 | 11000-74210 |
| 12/12/24 | Verizon | Monthly cell phone service | 61 | - | - | - | - | 61 | 11000-74210 |
| 1/7/25 | Verizon | Monthly cell phone service | 65 | - | - | - | - | 65 | 11000-74210 |
| 2/6/25 | Verizon | Monthly cell phone service | 65 | - | - | - | - | 65 | 11000-74210 |
| 3/6/25 | Verizon | Monthly cell phone service | 63 | - | - | - | - | 63 | 11000-74210 |
| 4/7/25 | Verizon | Monthly cell phone service | 153 | - | - | - | - | 153 | 11000-74210 |
| 5/8/25 | Verizon | Monthly cell phone service | 63 | - | - | - | - | 63 | 11000-74210 |
| 6/18/25 | Verizon | Monthly cell phone service | 64 | - | - | - | - | 64 | 11000-74210 |
| 6/30/25 | Verizon | Monthly cell phone service | 71 | - | - | - | - | 71 | 11000-74210 |
| Total Other Operating Expenses for the President | | | \$ 1,041 | \$ - | \$ - | \$ - | \$ - | \$ 1,041 | |



**Northeast State Community College
Audit of the President's Expense Report**

For the Period July 1, 2024, through June 30, 2025

October 22, 2025



276 Patton Lane Harriman, TN 37748-5011
(865) 882-4529 Fax (865) 882-4601

www.roanestate.edu

Office of Internal Audit

October 22, 2025

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, 2024 to June 30, 2025, 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. Minor adjustments were made to the report as a result of the review process. A list of these adjustments has been provided to management.

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

Sincerely,

Cynthia L. Wakefield, CIA
Director of Internal Audit

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

Northeast State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2024 – June 30, 2025

| President | Dr. Jeff McCord | Internal Auditor | Cynthia Wakefield, Roane State Community College | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|-------------------------|--|-----------|--|--|---------------|------------|----------|-------|------------|--|--|--|--|---------------------|-----------|------|------|-----------|----------------|---------|------|------|---------|-------------------------|---------|------|------|---------|-------------------|----------|------|------|----------|-------------------|---------|------|------|---------|-----------------------------------|-----------|------|------|-----------|---------------------|---------|------|-------|----------|---|----------|----------|---------|----------|-----------------------------|---------|------|------|---------|---------------------|--|--|--|--|---------------------|-----------|------|------|-----------|--------|---------|------|------|---------|--------------------------------|------|------|------|------|----------------|----------|------|------|----------|----------------|-----------|----------|---------|-----------|
| Objectives | To comply with Tennessee Code Annotated, Title 49, Chapter 7 and Tennessee Board of Regents (TBR) Policy 4.03.03.60, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2024 to June 30, 2025; to determine compliance with state statutes and TBR and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of, or for the benefit of the president regardless of the funding source. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Scope | The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>Global Internal Audit Standards</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Analysis | <p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president's office during the fiscal year ended June 30, 2025:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 10%; text-align: right;">Institutional</th> <th style="width: 10%; text-align: right;">Foundation</th> <th style="width: 10%; text-align: right;">External</th> <th style="width: 10%; text-align: right;">Total</th> </tr> </thead> <tbody> <tr> <td>President:</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> Salary and Benefits</td> <td style="text-align: right;">\$323,890</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$323,890</td> </tr> <tr> <td> Bonus Payments</td> <td style="text-align: right;">\$6,798</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$6,798</td> </tr> <tr> <td> Discretionary Allowance</td> <td style="text-align: right;">\$4,000</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,000</td> </tr> <tr> <td> Housing Allowance</td> <td style="text-align: right;">\$12,000</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$12,000</td> </tr> <tr> <td> Vehicle Allowance</td> <td style="text-align: right;">\$8,400</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$8,400</td> </tr> <tr> <td> Salary, Benefits & Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$355,088</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$355,088</td> </tr> <tr> <td> Travel (Schedule A)</td> <td style="text-align: right;">\$9,355</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$984</td> <td style="text-align: right;">\$10,339</td> </tr> <tr> <td> Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$21,616</td> <td style="text-align: right;">\$13,222</td> <td style="text-align: right;">\$1,655</td> <td style="text-align: right;">\$36,493</td> </tr> <tr> <td> Other Expenses (Schedule C)</td> <td style="text-align: right;">\$1,000</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$1,000</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;">\$202,648</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$202,648</td> </tr> <tr> <td> Travel</td> <td style="text-align: right;">\$6,302</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$6,302</td> </tr> <tr> <td> Business Meals and Hospitality</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td> Other Expenses</td> <td style="text-align: right;">\$66,361</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$66,361</td> </tr> <tr> <td> Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$662,370</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$13,222</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$2,639</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$678,231</td> </tr> </tbody> </table> <p>Additional Disclosures: Bonus Payments – The Board authorized an incentive plan for presidents. During the period, the President received incentive payments of \$3,349 in July 2024 and \$3,449 in June 2025.</p> | | | | | | Institutional | Foundation | External | Total | President: | | | | | Salary and Benefits | \$323,890 | \$00 | \$00 | \$323,890 | Bonus Payments | \$6,798 | \$00 | \$00 | \$6,798 | Discretionary Allowance | \$4,000 | \$00 | \$00 | \$4,000 | Housing Allowance | \$12,000 | \$00 | \$00 | \$12,000 | Vehicle Allowance | \$8,400 | \$00 | \$00 | \$8,400 | Salary, Benefits & Other Payments | \$355,088 | \$00 | \$00 | \$355,088 | Travel (Schedule A) | \$9,355 | \$00 | \$984 | \$10,339 | Business Meals and Hospitality (Schedule B) | \$21,616 | \$13,222 | \$1,655 | \$36,493 | Other Expenses (Schedule C) | \$1,000 | \$00 | \$00 | \$1,000 | President's Office: | | | | | Salary and Benefits | \$202,648 | \$00 | \$00 | \$202,648 | Travel | \$6,302 | \$00 | \$00 | \$6,302 | Business Meals and Hospitality | \$00 | \$00 | \$00 | \$00 | Other Expenses | \$66,361 | \$00 | \$00 | \$66,361 | Total Expenses | \$662,370 | \$13,222 | \$2,639 | \$678,231 |
| | Institutional | Foundation | External | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| President: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salary and Benefits | \$323,890 | \$00 | \$00 | \$323,890 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bonus Payments | \$6,798 | \$00 | \$00 | \$6,798 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Discretionary Allowance | \$4,000 | \$00 | \$00 | \$4,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Housing Allowance | \$12,000 | \$00 | \$00 | \$12,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vehicle Allowance | \$8,400 | \$00 | \$00 | \$8,400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salary, Benefits & Other Payments | \$355,088 | \$00 | \$00 | \$355,088 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Travel (Schedule A) | \$9,355 | \$00 | \$984 | \$10,339 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Business Meals and Hospitality (Schedule B) | \$21,616 | \$13,222 | \$1,655 | \$36,493 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Expenses (Schedule C) | \$1,000 | \$00 | \$00 | \$1,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| President's Office: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salary and Benefits | \$202,648 | \$00 | \$00 | \$202,648 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Travel | \$6,302 | \$00 | \$00 | \$6,302 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Business Meals and Hospitality | \$00 | \$00 | \$00 | \$00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Expenses | \$66,361 | \$00 | \$00 | \$66,361 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Expenses | \$662,370 | \$13,222 | \$2,639 | \$678,231 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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|--------------------------|--|
| | <p>Discretionary Allowance – The President was provided a discretionary spending allowance. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income.</p> <p>Housing Allowance – The President was provided a housing allowance of \$1,000 per month.</p> <p>Vehicle Allowance – The President was provided a vehicle allowance of \$700 per month.</p> <p>TBR Meeting Expenses – The college hosted the Tennessee Board of Regents quarterly meeting in June 2025. Expenses for this meeting, totaling \$26,190, were recorded in Business Meals and Hospitality above and are detailed on Supplemental Schedule B, Business Meals and Hospitality Expenses.</p> <p>External Sources – This report includes the cost of items provided, paid, or reimbursed by external sources for the benefit of the President. In instances when the values of these items are not available, other relevant details are provided on the applicable supplemental schedule.</p> |
| <p>Conclusion</p> | <p>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, 2024 through June 30, 2025 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls. The supplemental schedules included with this report fairly represent the expenses of the president’s office.</p> |

Northeast State Community College
Summary of the President's Expenses - Audited
For the Period July 1, 2024 to June 30, 2025

| | Supplemental Schedule | President's Budgetary Accounts | | Other Accounts | | External Sources | Total |
|--|-----------------------|--------------------------------|-------------|----------------|------------------|------------------|-------------------|
| | | Institutional | Foundation | Institutional | Foundation | | |
| President: | | | | | | | |
| Salary and Benefits | | \$ 323,890 | \$ - | \$ - | \$ - | \$ - | \$ 323,890 |
| Bonus Payments | | 6,798 | - | - | - | - | 6,798 |
| Discretionary Allowance | | 4,000 | - | - | - | - | 4,000 |
| Housing Allowance | | 12,000 | - | - | - | - | 12,000 |
| Vehicle Allowance | | 8,400 | - | - | - | - | 8,400 |
| Other Allowances | | - | - | - | - | - | - |
| Salary, Benefits & Other Payments | | <u>355,088</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>355,088</u> |
| | | | | | | | |
| Travel | A | 9,355 | - | - | - | 984 | 10,339 |
| Business Meals and Hospitality | B | 21,213 | - | 403 | 13,222 | 1,655 | 36,493 |
| Other Expenses | C | 1,000 | - | - | - | - | 1,000 |
| Total Expenses for the President | | <u>386,656</u> | <u>-</u> | <u>403</u> | <u>13,222</u> | <u>2,639</u> | <u>402,920</u> |
| | | | | | | | |
| President's Office: | | | | | | | |
| Salary and Benefits (2.5 FTE) | | 202,648 | - | - | - | - | 202,648 |
| Travel | | 6,302 | - | - | - | - | 6,302 |
| Business Meals and Hospitality | | - | - | - | - | - | - |
| Other Expenses | | 66,361 | - | - | - | - | 66,361 |
| | | <u>275,311</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>275,311</u> |
| | | | | | | | |
| Total Expenses | | <u>\$ 661,967</u> | <u>\$ -</u> | <u>\$ 403</u> | <u>\$ 13,222</u> | <u>\$ 2,639</u> | <u>\$ 678,231</u> |

Additional Disclosures:

Bonus Payments – The President was authorized for and received a bonus payment during the period of \$6,798. This was split into a payment July 2024 of \$3,349 and another payment June 2025 of \$3,449.

Housing - The President was provided a housing allowance of \$12,000/year.

Vehicle - The President was provided a vehicle allowance of \$8,400/year.

Other Allowances - The President was provided other spending allowances of \$4,000/year for discretionary purchases.

TBR Meeting Expenses - NeSCC hosted the Tennessee Board of Regents quarterly meeting in June 2025. Expenses for this meeting, totaling \$26,190, were recorded on line 17 and are detailed on Supplemental Schedule B, Business Meals and Hospitality Expenses. These expenses included institutional funds, NeSCC Foundation funds, and external sources.

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.

Northeast State Community College
Schedule A - Travel Expenses for the President - Audited
For the Period July 1, 2024 to June 30, 2025

| Departure Date | Return Date | Date Paid | Location | Purpose | Transportation | Lodging | Meals & Incidentals | Other | President's Budgetary Accounts | | Other Accounts | | External Sources | Total | Organization & Account Code | | | | | | | | | | |
|--|-------------|-----------|------------------|--|----------------|------------|---------------------|--------------|--------------------------------|--------------|----------------|--------------|------------------|--------------|-----------------------------|----------|-----------|----------|-----------|----------|-----------|------------|-----------|---------------|--|
| | | | | | | | | | Institutional | Foundation | Institutional | Foundation | | | | | | | | | | | | | |
| 8/21/24 | 8/23/24 | 8/27/24 | Nashville, TN | TBR Meeting/Governor's Rural Summit | - | 494 | 97 | 83 | 427 | - | - | - | 247 | 674 | 11000-73101 | | | | | | | | | | |
| 10/27/24 | 10/29/24 | 11/7/24 | Nashville, TN | TBR President's Retreat | - | 582 | 40 | 109 | 731 | - | - | - | - | 731 | 11000-73101 | | | | | | | | | | |
| 11/17/24 | 11/18/24 | 11/19/24 | Knoxville, TN | Tennessee Grow Your Own Conference | - | 140 | 27 | 38 | 205 | - | - | - | - | 205 | 11000-73101 | | | | | | | | | | |
| 12/9/24 | 12/10/24 | 12/17/24 | Nashville, TN | TBR Quarterly Board Meeting | - | 152 | 105 | - | 257 | - | - | - | - | 257 | 11000-73101 | | | | | | | | | | |
| 2/12/25 | 2/14/25 | 2/25/25 | Nashville, TN | Future Forward Summit | - | 1,201 | 172 | 132 | 1,505 | - | - | - | - | 1,505 | 11000-73101 | | | | | | | | | | |
| 2/17/25 | 2/19/25 | 2/25/25 | Philadelphia, PA | Achieving the Dream 2025 Conference | 828 | 486 | 230 | 123 | 1,667 | - | - | - | - | 1,667 | 11000-73201 | | | | | | | | | | |
| 2/25/25 | 2/28/25 | 3/11/25 | Nashville, TN | TBR SOAR Awards and meetings | - | 845 | 274 | 154 | 1,273 | - | - | - | - | 1,273 | 11000-73101 | | | | | | | | | | |
| 3/17/25 | 3/18/25 | 3/25/25 | Nashville, TN | SCORE Institute on Nondegree Credentials Meeting | - | 165 | 129 | 10 | 304 | - | - | - | - | 304 | 11000-73101 | | | | | | | | | | |
| 4/14/25 | 4/15/25 | 4/28/25 | Nashville, TN | PTK - President's breakfast | - | 126 | 113 | 53 | 292 | - | - | - | - | 292 | 11000-73101 | | | | | | | | | | |
| 5/7/25 | 5/9/25 | 5/29/25 | Nashville, TN | The Sycamore Institute's Annual Forum | - | 492 | 215 | 109 | 816 | - | - | - | - | 816 | 11000-73101 | | | | | | | | | | |
| 5/21/25 | 5/23/25 | 5/29/25 | Nashville, TN | THEC's Emerging Workforce Needs & Industry Alignment | - | 512 | 215 | 17 | 744 | - | - | - | - | 744 | 11000-73101 | | | | | | | | | | |
| 6/20/25 | 6/25/25 | 7/3/25 | Atlanta, GA | SREB Board Meeting and Skills USA Nationals | - | 890 | 801 | 180 | 1,134 | - | - | - | 737 | 1,871 | 11000-73201 | | | | | | | | | | |
| Total Travel Expenses for the President | | | | | \$ | 828 | \$ | 6,085 | \$ | 2,418 | \$ | 1,008 | \$ | 9,355 | \$ | - | \$ | - | \$ | - | \$ | 984 | \$ | 10,339 | |

Northeast State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Audited
For the Period July 1, 2024 to June 30, 2025

| 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 | | | | | |
| 8/8/24 | 8/22/24 | Pizza Plus | Lunch for staff working registration | \$ 105 | \$ - | \$ - | \$ - | \$ - | \$ 105 | 16 | \$ 6.56 | 11000-74983 |
| 8/23/24 | 8/26/24 | Firehouse Catering | Fall 2024 Convocation Luncheon | - | - | - | 6,400 | - | 6,400 | 400 | \$ 16.00 | F11001-74983 |
| 9/20/24 | 10/3/24 | Amanda Miller (for Dunkin Donuts) | A&P Study Group | 33 | - | - | - | - | 33 | 27 | \$ 1.22 | 11000-74983 |
| 10/4/24 | 10/3/24 | Broyles Hospitality | A&P Study Group | 30 | - | - | - | - | 30 | 16 | \$ 1.88 | 11000-74983 |
| 10/11/24 | 10/8/24 | Broyles Hospitality | A&P Study Group | 30 | - | - | - | - | 30 | 14 | \$ 2.14 | 11000-74983 |
| 10/18/24 | 10/15/24 | Broyles Hospitality | A&P Study Group | 30 | - | - | - | - | 30 | 16 | \$ 1.88 | 11000-74983 |
| 10/25/24 | 10/22/24 | Broyles Hospitality | A&P Study Group | 30 | - | - | - | - | 30 | 14 | \$ 2.14 | 11000-74983 |
| 11/8/24 | 11/5/24 | Broyles Hospitality | A&P Study Group | 30 | - | - | - | - | 30 | 19 | \$ 1.58 | 11000-74983 |
| 11/8/24 | 11/7/24 | Broyles Hospitality | Southwest VA Comm College Visit | 110 | - | - | - | - | 110 | 31 | \$ 3.55 | 11000-74983 |
| 11/15/24 | 11/12/24 | Broyles Hospitality | A&P Study Group | 30 | - | - | - | - | 30 | 14 | \$ 2.14 | 11000-74983 |
| 11/22/24 | 11/19/24 | Broyles Hospitality | A&P Study Group | 30 | - | - | - | - | 30 | 8 | \$ 3.75 | 11000-74983 |
| 12/6/24 | 12/5/24 | Broyles Hospitality | A&P Study Group | 30 | - | - | - | - | 30 | 8 | \$ 3.75 | 11000-74983 |
| 12/5/24 | 12/11/24 | Ingles | Carter Co Higher Ed Groundbreaking Event | 198 | - | - | - | - | 198 | open to public | | 11000-74983 |
| 12/15/24 | 12/17/24 | Metz | 3rd Shift Plant Ops Appreciation Meal | 399 | - | - | - | - | 399 | 16 | \$ 24.94 | 11000-74983 |
| 3/7/25 | 3/13/25 | Metz | A&P Study Group | 26 | - | - | - | - | 26 | 19 | \$ 1.37 | 11000-74983 |
| 1/31/25 | 3/13/25 | Metz | A&P Study Group | 26 | - | - | - | - | 26 | 19 | \$ 1.37 | 11000-74983 |
| 2/7/25 | 3/13/25 | Metz | A&P Study Group | 26 | - | - | - | - | 26 | 19 | \$ 1.37 | 11000-74983 |
| 2/14/25 | 3/13/25 | Metz | A&P Study Group | 26 | - | - | - | - | 26 | 19 | \$ 1.37 | 11000-74983 |
| 2/21/25 | 3/13/25 | Metz | A&P Study Group | 26 | - | - | - | - | 26 | 13 | \$ 2.00 | 11000-74983 |
| 1/24/25 | 1/30/25 | Metz | A&P Study Group | 26 | - | - | - | - | 26 | 26 | \$ 1.00 | 11000-74983 |
| 12/18/25 | 1/2/25 | Metz | Police & Security Officer Appreciation breakfast | 244 | - | - | - | - | 244 | 11 | \$ 22.18 | 11000-74983 |
| 12/19/25 | 1/2/25 | Metz | Police & Security Officer Appreciation breakfast | 244 | - | - | - | - | 244 | 14 | \$ 17.43 | 11000-74983 |
| 5/15/25 | 5/7/25 | Giuseppe's | Foundations Spring Board Meeting Luncheon | - | - | - | 1,989 | - | 1,989 | 65 | \$ 30.60 | F11001-74983 |
| 2/28/25 | 5/29/25 | Metz | A&P Study Group | 26 | - | - | - | - | 26 | 19 | \$ 1.37 | 11000-74983 |
| 3/21/25 | 5/29/25 | Metz | A&P Study Group | 26 | - | - | - | - | 26 | 13 | \$ 2.00 | 11000-74983 |
| 3/28/25 | 6/5/25 | Metz | A&P Study Group | 26 | - | - | - | - | 26 | 16 | \$ 1.63 | 11000-74983 |
| 4/11/25 | 6/5/25 | Metz | A&P Study Group | 26 | - | - | - | - | 26 | 9 | \$ 2.89 | 11000-74983 |
| 4/25/25 | 6/5/25 | Metz | A&P Study Group | 26 | - | - | - | - | 26 | 16 | \$ 1.63 | 11000-74983 |
| 5/2/25 | 6/5/25 | Metz | A&P Study Group | 26 | - | - | - | - | 26 | 9 | \$ 2.89 | 11000-74983 |
| 6/12/25 | 6/26/25 | Metz | Chancellor's Leadership Group | 29 | - | - | - | - | 29 | 25 | \$ 1.16 | 11000-74983 |
| 6/12/25 - 6/13/25 | 6/18/25 - 7/10/25 | Various | TBR Board Meeting | 19,299 | - | 403 | 4,833 | 1,655 | 26,190 | 200 | \$ 130.95 | 11000-74983 31050-74477 31061-74478 F11001-74983 |
| Total Business Meals and Hospitality Expenses for the President | | | | \$ 21,213 | \$ - | \$ 403 | \$ 13,222 | \$ 1,655 | \$ 36,493 | | | |

Footnote: Institutional payees for TBR Board Meeting expense included East TN Rent-Alls, Honey Blossoms Farm, Ingles, Linnaea Gardens, Southern Lights Event Rental, A Super Party, Metz, and Center Street Grill
Foundation payees for TBR Board Meeting expense included Plaza Wine and Spirits, Tennessee Hills Distillery, LLC, King City Distillery, LLC, and three employee reimbursements

Northeast State Community College
Schedule C - Other Expenses for the President - Audited
For the Period July 1, 2024 to June 30, 2025

| Date Paid | Payee | Description | President's Budgetary Accounts | | Other Accounts | | External Sources | Total | Organization & Account Code |
|---|-------------------------------|---|--------------------------------|-------------|----------------|-------------|------------------|-----------------|-----------------------------|
| | | | Institutional | Foundation | Institutional | Foundation | | | |
| 8/6/24 | Kingsport Chamber of Commerce | Fireside Chat and Breakfast with First Lady Maria Lee - Sponsor | \$ 1,000 | \$ - | \$ - | \$ - | \$ - | \$ 1,000 | 11000-74983 |
| Total Other Operating Expenses for the President | | | \$ 1,000 | \$ - | \$ - | \$ - | \$ - | \$ 1,000 | |



Internal Audit Report
Audit of President's Expenses
Fiscal Year July 1, 2024 – June 30, 2025

October 21, 2025

Review Conducted by:

Motlow State Community College
Office of Internal Audit
5002 Motlow College Blvd, Smyrna, TN 37167



October 21, 2025

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

Dear Audit Committee:

Enclosed is the internal audit report of the expenses of the Office of the President for Roane State Community College for the fiscal year July 1, 2024 to June 30, 2025, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4.03.03.60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of, or for the benefit of the president regardless of the funding source.

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

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

Sincerely,

Cyndee Ray, CIA, CFE
Director of Internal Audit
Motlow State Community College

CC: Dr. Chris Whaley, President
Marsha Mathews, Vice President for Business
Mike Batson, CPA, Chief Audit Executive, TBR
Cynthia Wakefield, CIA, Director of Internal Audit

Roane State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2024 – June 30, 2025

| President | Dr. Chris Whaley | Internal Auditor | Cyndee Ray, CIA, CFE Motlow State Community College | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|-------------------------|--|-----------|--|--|---------------|------------|----------|-------|------------|--|--|--|--|---------------------|-----------|------|------|-----------|----------------|---------|------|------|---------|-------------------------|---------|------|------|---------|-------------------|----------|------|------|----------|-------------------|---------|------|------|---------|------------------|------|------|------|------|-----------------------------------|-----------|------|------|-----------|---------------------|----------|------|---------|----------|---|---------|------|------|---------|-----------------------------|-------|------|------|-------|---------------------|--|--|--|--|---------------------|----------|------|------|----------|--------|------|------|------|------|--------------------------------|------|------|------|------|----------------|-------|------|------|-------|----------------|-----------|------|---------|-----------|
| Objectives | To comply with Tennessee Code Annotated, Title 49, Chapter 7 and Tennessee Board of Regents (TBR) Policy 4.03.03.60, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2024 to June 30, 2025; to determine compliance with state statutes and TBR and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of, or for the benefit of the president regardless of the funding source. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Scope | The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>Global Internal Audit Standards</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Analysis | <p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president's office during the fiscal year ended June 30, 2025:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 10%; text-align: right;">Institutional</th> <th style="width: 10%; text-align: right;">Foundation</th> <th style="width: 10%; text-align: right;">External</th> <th style="width: 10%; text-align: right;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5">President:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$295,492</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$295,492</td> </tr> <tr> <td>Bonus Payments</td> <td style="text-align: right;">\$3,349</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$3,349</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$4,000</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,000</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$12,000</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$12,000</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">\$8,400</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$8,400</td> </tr> <tr> <td>Other Allowances</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Salary, Benefits & Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$323,241</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$323,241</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$15,671</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$2,908</td> <td style="text-align: right;">\$18,579</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$4,013</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,013</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$400</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$400</td> </tr> <tr> <td colspan="5">President's Office:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$91,200</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$91,200</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Business Meals and Hospitality</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$904</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$904</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$435,429</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$00</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$2,908</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$438,337</td> </tr> </tbody> </table> <p>Additional Disclosures:</p> <p>Bonus Payments – The Board authorized a bonus plan for presidents. During the period, the President received a one-time incentive bonus payment of \$3,349.</p> <p>Discretionary Allowance – The President was provided an annual administrative spending allowance of \$4,000 paid in monthly installments. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income.</p> | | | | | | Institutional | Foundation | External | Total | President: | | | | | Salary and Benefits | \$295,492 | \$00 | \$00 | \$295,492 | Bonus Payments | \$3,349 | \$00 | \$00 | \$3,349 | Discretionary Allowance | \$4,000 | \$00 | \$00 | \$4,000 | Housing Allowance | \$12,000 | \$00 | \$00 | \$12,000 | Vehicle Allowance | \$8,400 | \$00 | \$00 | \$8,400 | Other Allowances | \$00 | \$00 | \$00 | \$00 | Salary, Benefits & Other Payments | \$323,241 | \$00 | \$00 | \$323,241 | Travel (Schedule A) | \$15,671 | \$00 | \$2,908 | \$18,579 | Business Meals and Hospitality (Schedule B) | \$4,013 | \$00 | \$00 | \$4,013 | Other Expenses (Schedule C) | \$400 | \$00 | \$00 | \$400 | President's Office: | | | | | Salary and Benefits | \$91,200 | \$00 | \$00 | \$91,200 | Travel | \$00 | \$00 | \$00 | \$00 | Business Meals and Hospitality | \$00 | \$00 | \$00 | \$00 | Other Expenses | \$904 | \$00 | \$00 | \$904 | Total Expenses | \$435,429 | \$00 | \$2,908 | \$438,337 |
| | Institutional | Foundation | External | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| President: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salary and Benefits | \$295,492 | \$00 | \$00 | \$295,492 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bonus Payments | \$3,349 | \$00 | \$00 | \$3,349 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Discretionary Allowance | \$4,000 | \$00 | \$00 | \$4,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Housing Allowance | \$12,000 | \$00 | \$00 | \$12,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vehicle Allowance | \$8,400 | \$00 | \$00 | \$8,400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Allowances | \$00 | \$00 | \$00 | \$00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salary, Benefits & Other Payments | \$323,241 | \$00 | \$00 | \$323,241 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Travel (Schedule A) | \$15,671 | \$00 | \$2,908 | \$18,579 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Business Meals and Hospitality (Schedule B) | \$4,013 | \$00 | \$00 | \$4,013 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Expenses (Schedule C) | \$400 | \$00 | \$00 | \$400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| President's Office: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salary and Benefits | \$91,200 | \$00 | \$00 | \$91,200 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Travel | \$00 | \$00 | \$00 | \$00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Business Meals and Hospitality | \$00 | \$00 | \$00 | \$00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Expenses | \$904 | \$00 | \$00 | \$904 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Expenses | \$435,429 | \$00 | \$2,908 | \$438,337 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | |
|-------------------------------------|---|
| | <p>Housing Allowance - The President was provided a housing allowance of \$1,000 per month.</p> <p>Vehicle Allowance – The President was provided a vehicle allowance of \$700 per month.</p> <p>External Sources – This report includes the cost of items provided, paid, or reimbursed by external sources for the benefit of the President. In instances when the values of these items are not available, other relevant details are provided on the applicable supplemental schedule.</p> |
| Observations | Reporting errors, such as mis-classifications and omissions, were observed in the prepared report. Adjustments were made to the expense schedules presented in the report based on the audit work results. These adjustments were provided to the college management. |
| Conclusion | The objectives of the audit of the expenses of the Office of the President for Roane State Community College for the fiscal year July 1, 2024 through June 30, 2025 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls. The supplemental schedules on which this report is based were revised to correct some classification errors and omissions. The revised supplemental schedules included with this report fairly represent the expenses of the president’s office. |
| Restriction on Use of Report | <i>This report is intended solely for the internal use of the Tennessee Board of Regents and Roane State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit, Roane State Community College Office of Internal Audit, and handled in accordance with institutional policies; however, this report is a matter of public record.</i> |

Roane State Community College
Summary of the President's Expenses - Audited
For the Period July 1, 2024 to June 30, 2025

| President: | Supplemental Schedule | President's Budgetary Accounts | | Other Accounts | | External Sources | Total |
|-----------------------------------|-----------------------|--------------------------------|-------------|-----------------|-------------|------------------|-------------------|
| | | Institutional | Foundation | Institutional | Foundation | | |
| Salary and Benefits | | \$ 295,492 | \$ - | \$ - | \$ - | \$ - | \$ 295,492 |
| Bonus Payments | | 3,349 | - | - | - | - | 3,349 |
| Discretionary Allowance | | - | - | 4,000 | - | - | 4,000 |
| Housing Allowance | | 12,000 | - | - | - | - | 12,000 |
| Vehicle Allowance | | 8,400 | - | - | - | - | 8,400 |
| Other Allowances | | - | - | - | - | - | - |
| Salary, Benefits & Other Payments | | <u>319,241</u> | <u>-</u> | <u>4,000</u> | <u>-</u> | <u>-</u> | <u>323,241</u> |
| Travel | A | 15,671 | - | - | - | 2,908 | 18,579 |
| Business Meals and Hospitality | B | 4,013 | - | - | - | - | 4,013 |
| Other Expenses | C | 400 | - | - | - | - | 400 |
| Total Expenses for the President | | <u>339,325</u> | <u>-</u> | <u>4,000</u> | <u>-</u> | <u>2,908</u> | <u>346,233</u> |
| President's Office: | | | | | | | |
| Salary and Benefits (1 FTE) | | 91,200 | - | - | - | - | 91,200 |
| Travel | | - | - | - | - | - | - |
| Business Meals and Hospitality | | - | - | - | - | - | - |
| Other Expenses | | 904 | - | - | - | - | 904 |
| | | <u>92,105</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>92,105</u> |
| Total Expenses | | <u>\$ 431,429</u> | <u>\$ -</u> | <u>\$ 4,000</u> | <u>\$ -</u> | <u>\$ 2,908</u> | <u>\$ 438,337</u> |

Note: Total differences are due to rounding.

Additional Disclosures:

Bonus Payments – The President was authorized for and received a bonus payment during the period of \$3,349.

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 per month.

Housing Allowance - The President is provided a housing allowance of \$1,000 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.

Roane State Community College
Schedule A - Travel Expenses for the President - Audited
For the Period July 1, 2024 to June 30, 2025

| 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 | | | |
| 7/30/24 | 7/31/24 | 8/29/24 | Knoxville, TN | ETEC NOW Conference | \$ - | \$ - | \$ - | \$ 600 | \$ 600 | \$ - | \$ - | \$ - | \$ - | \$ 600 | 111001-73100 |
| 8/14/24 | 8/15/24 | 9/5/24 | Nashville, TN | TBR/THEC Meeting | - | 175 | 119 | 16 | 309 | - | - | - | - | \$ 309 | 111001-73100 |
| 8/18/24 | 8/20/24 | 8/21/24 | Minneapolis, MN | NACCE Qtrly Meeting ¹ | 609 | 263 | 198 | 148 | 1,218 | - | - | - | 263 | \$ 1,481 | 111001-73200 |
| 9/18/24 | 9/20/24 | 9/26/24 | Dyersburg, TN | TBR Sept Qtrly Meeting | - | 256 | 148 | - | 404 | - | - | - | - | \$ 404 | 111001-73100 |
| 10/12/24 | 10/16/24 | 10/31/24 | Bloomington, MN | NACCE Annual Conference ² | 70 | 963 | 414 | 110 | 1,557 | - | - | - | - | \$ 1,557 | 111001-73200 |
| 10/17/24 | 10/17/24 | 10/22/24 | Knoxville, TN | GOVCON | - | - | - | 400 | 400 | - | - | - | - | \$ 400 | 111001-73100 |
| 10/28/24 | 10/29/24 | 11/4/24 | Nashville, TN | TBR President's Retreat | - | 295 | 129 | 37 | 461 | - | - | - | - | \$ 461 | 111001-73100 |
| 2/17/25 | 2/21/25 | 3/7/25 | Philadelphia, PA | DREAM 2025 Conference | 891 | 1,140 | 414 | 215 | 2,661 | - | - | - | - | \$ 2,661 | 111001-73200 |
| 2/26/25 | 2/28/25 | 3/7/25 | Nashville, TN | TBR Quarterly Meeting & SOAR | - | 727 | 215 | 132 | 1,074 | - | - | - | - | \$ 1,074 | 111001-73100 |
| 3/10/25 | 3/12/25 | 3/26/25 | Phoenix, AZ | WM Symposium ³ | - | - | 215 | 95 | 310 | - | - | - | 2,644 | \$ 2,954 | 111001-73200 |
| 4/10/25 | 4/10/25 | 4/10/25 | Nashville, TN | TBR President's Retreat | - | - | - | 5 | 5 | - | - | - | - | \$ 5 | 111001-73100 |
| 4/13/25 | 4/15/25 | 4/29/25 | Nashville, TN | AACC Conference | - | 843 | 215 | 1,849 | 2,908 | - | - | - | - | \$ 2,908 | 111001-73100 |
| 5/14/25 | 5/15/25 | 5/27/25 | Nashville, TN | THEC Meeting | - | 258 | 129 | 20 | 407 | - | - | - | - | \$ 407 | 111001-73100 |
| 5/29/25 | 5/30/25 | 6/4/25 | Oak Ridge, TN | TVC Conference | - | - | - | 269 | 269 | - | - | - | - | \$ 269 | 111001-73100 |
| 6/3/25 | 6/6/25 | 6/17/25 | Tallahassee, FL | NACCE Prosperity Conference | 631 | 537 | 280 | 663 | 2,111 | - | - | - | - | \$ 2,111 | 111001-73200 |
| 6/8/25 | 6/10/25 | 6/17/25 | Asheville, NC | CCA Conference | - | 518 | 200 | 30 | 748 | - | - | - | - | \$ 748 | 111001-73200 |
| 6/12/25 | 6/13/25 | 6/17/25 | Kingsport, TN | TBR Quarterly Meeting | - | 129 | 102 | - | 231 | - | - | - | - | \$ 231 | 111001-73100 |
| Total Travel Expenses for the President | | | | | \$ 2,202 | \$ 6,103 | \$ 2,777 | \$ 4,589 | \$ 15,671 | \$ - | \$ - | \$ - | \$ 2,908 | \$ 18,579 | |

Note: Total differences are due to rounding.

¹ NACCE provided one night of lodging for board members to attend the NACCE Quarterly Meeting and the lodging provided is reported in the external sources.

² The airfare to NACCE Annual Conference was purchased in March 2024 and was reported on FY2024 President's travel expense report.

³ United Cleanup Oak Ridge (UCOR) reimbursed the President for his lodging, airfare, and registration fees to attend and present at the WM Symposium and the travel expenses are reflected in the external sources.

Roane State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Audited
For the Period July 1, 2024 to June 30, 2025

| 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 | | | | | |
| 7/22/24 | 8/5/24 | Salsarita's | Catering for Admin. Retreat | \$ 1,066 | \$ - | \$ - | \$ - | \$ - | \$ 1,066 | | | 111001 - 74981 |
| 7/22/24 | 8/5/24 | Dunkin Donuts | Beverages for Admin. Retreat | 60 | - | - | - | - | 60 | | | 111001 - 74981 |
| | | | Subtotal Admin. Retreat | 1,126 | | | | | 1,126 | 55 | 20.47 | |
| 7/29/24 | 9/30/24 | Brush Mountain Gift Shop | Tour Tickets - Private Guided | 352 | - | - | - | - | 352 | | | 111001 - 73300 |
| 7/29/24 | 9/30/24 | Brush Mountain Prison | Warden's Table | 180 | - | - | - | - | 180 | | | 111001 - 74981 |
| | | | Subtotal Brush Mountain Guided Tour/Luncheon | 532 | | | | | 532 | 11 | 48.39 | |
| 11/20/24 | 12/11/24 | Rothchild Catering | RSCC Legislative Lunch | 1,675 | - | - | - | - | 1,675 | 55 | 30.45 | 111001 - 74981 |
| 5/9/25 | 5/14/25 | Good Stewards | Graduation Dinner Reception | 240 | - | - | - | - | 240 | | | 111001 - 74981 |
| 5/10/25 | 5/14/25 | Good Stewards | Graduation Breakfast | 200 | - | - | - | - | 200 | | | 111001 - 74981 |
| 5/10/25 | 5/14/25 | Good Stewards | Graduation Luncheon | 240 | - | - | - | - | 240 | | | 111001 - 74981 |
| | | | Subtotal - Graduation Receptions | 680 | | | | | 680 | 20 | 34.00 | |
| Total Business Meals and Hospitality Expenses for the President | | | | \$ 4,013 | \$ - | \$ - | \$ - | \$ - | \$ 4,013 | | | |

Roane State Community College
Schedule C - Other Expenses for the President - Audited
For the Period July 1, 2024 to June 30, 2025

| Date Paid | Payee | Description | President's Budgetary Accounts | | Other Accounts | | External Sources | Total | Organization & Account Code |
|---|--------------------|----------------------------|--------------------------------|-------------|----------------|-------------|------------------|---------------|-----------------------------|
| | | | Institutional | Foundation | Institutional | Foundation | | | |
| 4/14/25 | TN Dept of Revenue | Professional Privilege Tax | \$ 400 | \$ - | \$ - | \$ - | \$ - | \$ 400 | 111001-74980 |
| | | | - | - | - | - | - | - | |
| Total Other Operating Expenses for the President | | | \$ 400 | \$ - | \$ - | \$ - | \$ - | \$ 400 | |



Volunteer State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2024 – June 30, 2025

Audit conducted by:
Nashville State Community College
Office of Internal Audit



October 29, 2025

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

Dear Audit Committee:

Enclosed is the internal audit report of the expenses of the Office of the President for Volunteer State Community College for the fiscal year July 1, 2024 to June 30, 2025, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4.03.03.60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of, or for the benefit of the president regardless of the funding source.

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

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

Sincerely,

Henry Ho, CPA, CGFM
Director of Internal Audit
Nashville State Community College

CC: Dr. Wendi Tostenson, President, Volunteer State Community College
Brett Stoller, Vice President for Business, Volunteer State Community College
Mike Batson, Chief Audit Executive, Tennessee Board of Regents
Nancy Batson, Director of Internal Audit, Volunteer State Community College

Volunteer State Community College
Audit of President’s Expenses
For the Fiscal Year July 1, 2024 – June 30, 2025

| President | Dr. Wendi Tostenson | Internal Auditor | Henry Ho, CPA, CGFM Nashville State Community College | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|-------------------------|--|-----------|--|--|---------------|------------|----------|-------|------------|--|--|--|--|---------------------|-----------|---|---|-----------|-------------------------|---------|---|---|---------|-------------------|----------|---|---|----------|-------------------|---------|---|---|---------|-----------------|---------|---|---|---------|-----------------------------------|-----------|---|---|-----------|---------------------|----------|---|---|----------|---|---------|---------|---|----------|-----------------------------|----------|-------|---|----------|----------------------------------|-----------|---------|---|-----------|---------------------|--|--|--|--|---------------------|-----------|---|---|-----------|----------------|-----------|---------|---|-----------|
| Objectives | To comply with Tennessee Code Annotated, Title 49, Chapter 7 and Tennessee Board of Regents (TBR) Policy 4.03.03.60, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2024 to June 30, 2025; to determine compliance with state statutes and TBR and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of, or for the benefit of the president regardless of the funding source. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Scope | The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>Global Internal Audit Standards</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Analysis | <p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president’s office during the fiscal year ended June 30, 2025:</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 colspan="5">President:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$314,378</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$314,378</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$4,000</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$4,000</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$12,000</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$12,000</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">\$8,400</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$8,400</td> </tr> <tr> <td>Other Allowance</td> <td style="text-align: right;">\$9,600</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$9,600</td> </tr> <tr> <td>Salary, Benefits & Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$348,378</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right; border-top: 1px solid black;">\$348,378</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$10,036</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$10,036</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$8,694</td> <td style="text-align: right;">\$4,830</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$13,524</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$24,067</td> <td style="text-align: right;">\$827</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$24,894</td> </tr> <tr> <td>Total Expenses for the President</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 1px solid black;">\$391,175</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 1px solid black;">\$5,657</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 1px solid black;">-</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 1px solid black;">\$396,832</td> </tr> <tr> <td colspan="5">President’s Office:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$111,792</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$111,792</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$502,967</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$5,657</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 3px double black;">-</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$508,624</td> </tr> </tbody> </table> <p>Additional Disclosures: Discretionary Allowance – The President was provided a discretionary spending allowance. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income.</p> | | | | | | Institutional | Foundation | External | Total | President: | | | | | Salary and Benefits | \$314,378 | - | - | \$314,378 | Discretionary Allowance | \$4,000 | - | - | \$4,000 | Housing Allowance | \$12,000 | - | - | \$12,000 | Vehicle Allowance | \$8,400 | - | - | \$8,400 | Other Allowance | \$9,600 | - | - | \$9,600 | Salary, Benefits & Other Payments | \$348,378 | - | - | \$348,378 | Travel (Schedule A) | \$10,036 | - | - | \$10,036 | Business Meals and Hospitality (Schedule B) | \$8,694 | \$4,830 | - | \$13,524 | Other Expenses (Schedule C) | \$24,067 | \$827 | - | \$24,894 | Total Expenses for the President | \$391,175 | \$5,657 | - | \$396,832 | President’s Office: | | | | | Salary and Benefits | \$111,792 | - | - | \$111,792 | Total Expenses | \$502,967 | \$5,657 | - | \$508,624 |
| | Institutional | Foundation | External | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| President: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salary and Benefits | \$314,378 | - | - | \$314,378 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Discretionary Allowance | \$4,000 | - | - | \$4,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Housing Allowance | \$12,000 | - | - | \$12,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vehicle Allowance | \$8,400 | - | - | \$8,400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Allowance | \$9,600 | - | - | \$9,600 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salary, Benefits & Other Payments | \$348,378 | - | - | \$348,378 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Travel (Schedule A) | \$10,036 | - | - | \$10,036 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Business Meals and Hospitality (Schedule B) | \$8,694 | \$4,830 | - | \$13,524 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Expenses (Schedule C) | \$24,067 | \$827 | - | \$24,894 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Expenses for the President | \$391,175 | \$5,657 | - | \$396,832 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| President’s Office: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salary and Benefits | \$111,792 | - | - | \$111,792 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Expenses | \$502,967 | \$5,657 | - | \$508,624 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | |
|-------------------|---|
| | <p>Housing Allowance - The President was provided a housing allowance of \$1,000 per month.</p> <p>Vehicle Allowance –The President was provided a vehicle allowance of \$700 per month.</p> <p>Other Allowance – The President was provided a one-time moving allowance for \$9,600, which was paid as taxable income.</p> |
| Conclusion | <p>The objectives of the audit of the expenses of the Office of the President for Volunteer State Community College for the fiscal year July 1, 2024 through June 30, 2025 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls. The supplemental schedules included with this report fairly represent the expenses of the president’s office.</p> |

Volunteer State Community College
Summary of the President's Expenses - Audited
For the Period July 1, 2024 - June 30, 2025

| President: | Supplemental Schedule | President's Budgetary Accounts | | Other Accounts | | External Sources | Total |
|--|-----------------------|--------------------------------|--------------------|-------------------------|------------------------|--------------------|--------------------------|
| | | Institutional | Foundation | Institutional | Foundation | | |
| Salary and Benefits | | \$ 314,378 | \$ - | \$ - | \$ - | \$ - | \$ 314,378 |
| Discretionary Allowance | | 4,000 | - | - | - | - | 4,000 |
| Housing Allowance | | 12,000 | - | - | - | - | 12,000 |
| Vehicle Allowance | | 8,400 | - | - | - | - | 8,400 |
| Other Allowance | | 9,600 | - | - | - | - | 9,600 |
| Salary, Benefits & Other Payments | | <u>\$ 348,378</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 348,378</u> |
| Travel | A | 9,540 | - | 496 | - | - | 10,036 |
| Business Meals and Hospitality | B | 8,306 | - | 388 | 4,830 | - | 13,524 |
| Other Expenses | C | 2,967 | - | 21,100 | 827 | - | 24,894 |
| Total Expenses for the President | | <u>\$ 369,191</u> | <u>\$ -</u> | <u>\$ 21,984</u> | <u>\$ 5,657</u> | <u>\$ -</u> | <u>\$ 396,832</u> |
| President's Office: | | | | | | | |
| Salary and Benefits (1.75 FTE) | | 111,792 | - | - | - | - | 111,792 |
| Travel | | - | - | - | - | - | - |
| Business Meals and Hospitality | | - | - | - | - | - | - |
| Other Expenses | | - | - | - | - | - | - |
| | | <u>\$ 111,792</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 111,792</u> |
| Total Expenses | | <u>\$ 480,983</u> | <u>\$ -</u> | <u>\$ 21,984</u> | <u>\$ 5,657</u> | <u>\$ -</u> | <u>\$ 508,624</u> |

Additional Disclosures:

Other Allowance - The President was provided a one-time moving allowance for \$9,600, which was paid as taxable income.

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 - Audited
For the Period July 1, 2024 to June 30, 2025

| 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 | | | | |
| 9/16/24 | 9/18/24 | 7/24/24, 9/25/24 | Nashville, TN | SACCR 2024 Conference | \$ 71 | \$ - | \$ - | \$ 425 | \$ - | \$ - | \$ - | \$ 496 | \$ - | \$ - | \$ 496 | 203205 - 73110 108080 - 73110 |
| 9/19/24 | 9/20/24 | 9/25/24 | Dyersburg, TN | TBR Sept. Board Meeting | - | 107 | 119 | - | 226 | - | - | - | - | - | 226 | 102075 - 73110 |
| 10/16/24 | 10/18/24 | 9/12/24, 10/23/24 | Baltimore, MD | CASE Conference | 456 | 831 | 242 | 1,115 | 2,644 | - | - | - | - | - | 2,644 | 102075 - 73210 |
| 10/28/24 | 10/29/24 | 9/20/24, 11/6/24 | Nashville, TN | TBR President's Retreat | - | 288 | 118 | 30 | 436 | - | - | - | - | - | 436 | 102075 - 73110 |
| 12/7/24 | 12/10/24 | 8/27/24, 12/18/24 | Austin, TX | SACSCOC Conference | 307 | 558 | 200 | 832 | 1,897 | - | - | - | - | - | 1,897 | 102075 - 73210 |
| 2/26/25 | 2/27/25 | 2/27/25, 3/12/25 | Nashville, TN | SOAR Awards, TBR Board Meeting | - | 393 | 129 | 81 | 603 | - | - | - | - | - | 603 | 102075 - 73110 |
| 3/2/25 | 3/3/25 | 3/3/25, 3/6/25 | Gallatin, TN | Travel for Chief of Staff Candidate | 636 | 119 | - | - | 755 | - | - | - | - | - | 755 | 102075 - 73210 |
| 3/5/25 | 3/7/25 | 3/7/25, 3/19/25 | Chattanooga, TN | TBR Advising Academy | - | 257 | 185 | - | 442 | - | - | - | - | - | 442 | 102075 - 73110 |
| 3/8/25 | 3/10/25 | 3/10/25, 3/19/25 | Memphis, TN | TCCAA Tournament | - | 175 | 185 | - | 360 | - | - | - | - | - | 360 | 102075 - 73110 |
| 4/1/25 | 4/1/25 | 3/6/25 | Nashville, TN | TN College Association Annual Meeting | - | - | - | 50 | 50 | - | - | - | - | - | 50 | 102075 - 74480 |
| 4/12/25 | 4/16/25 | 10/21/24, 4/18/25 | Nashville, TN | 2025 AACC Convention | - | 619 | - | 1,100 | 1,719 | - | - | - | - | - | 1,719 | 102075 - 73110 |
| 6/11/25 | 6/13/25 | 6/30/25 | Kingsport, TN | TBR June Board Meeting | - | 238 | 170 | - | 408 | - | - | - | - | - | 408 | 102075 - 73110 |
| Total Travel Expenses for the President | | | | | \$ 1,470 | \$ 3,585 | \$ 1,348 | \$ 3,633 | \$ 9,540 | \$ - | \$ 496 | \$ - | \$ - | \$ - | \$ 10,036 | |

Volunteer State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Audited
For the Period July 1, 2024 to June 30, 2025

| 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 | | | | | |
| 7/11/24 | 7/11/24 | Bluegrass Yacht and Country Club | President's Reception hosted by College Foundation | \$ - | \$ - | \$ - | \$ 4,423 | \$ - | \$ 4,423 | 51 | \$ 86.72 | 101001 - 74530 |
| 7/11/24 | 7/18/24 | It's a Pear Catering | Meet and Greet w/ new President | - | - | - | 180 | - | 180 | 101 | 1.78 | 502000 - 74530 |
| 7/15/24 | 7/15/24 | Gallatin Chamber of Commerce | Chamber Lunch Meeting | - | - | - | 20 | - | 20 | 1 | 20.00 | 101001 - 74490 |
| 7/16/24 | 7/24/24 | Michael Powell (Reimbursement) | Lunches -President visit to Livingston | - | - | 244 | - | - | 244 | 15 | 16.27 | 208230 - 74530 |
| 8/7/24 | 8/1/24 | Forward Sumner Economic Partnership | Forward Sumner Annual Meeting | - | - | 125 | - | - | 125 | 1 | 125.00 | 104075 - 74480 |
| 8/15/24 | 8/15/24 | McAlister's Deli | Trustee Orientation Lunch | - | - | - | 11 | - | 11 | 1 | 10.79 | 101001 - 74530 |
| 8/19/24 | 8/15/24 | It's a Pear Catering | Convocation Reception | 2,373 | - | - | - | - | 2,373 | | | 102225 - 74530 |
| 8/19/24 | 8/19/24 | Publix | Convocation Reception | 60 | - | - | - | - | 60 | | | 102075 - 74510 |
| | | | | \$ 2,433 | \$ - | \$ - | \$ - | \$ - | \$ 2,433 | 200 | 12.16 | |
| 9/9/24 | 10/10/24 | Gallatin Chamber of Commerce | September Lunch Meeting | - | - | - | 20 | - | 20 | 1 | 20.00 | 101001 - 74490 |
| 9/12/24 | 10/3/24 | Epic Hospitality Group | Foundation Annual Dinner | - | - | - | 26 | - | 26 | 1 | 26.40 | 101001 - 74530 |
| 9/25/24 | 9/25/24 | Jimmy Johns | Lunches - President Direct Reports | 94 | - | - | - | - | 94 | 9 | 10.44 | 102225 - 74530 |
| 9/27/24 | 9/18/24 | Gallatin Chamber of Commerce | Good Morning Gallatin Meeting | - | - | - | 20 | - | 20 | 1 | 20.00 | 101001 - 74490 |
| 10/1/24 | 9/19/24 | Hendersonville Chamber of Commerce | Chamber Lunch Meeting | - | - | - | 30 | - | 30 | 1 | 30.00 | 101001 - 74490 |
| 10/2/24 | 10/2/24 | McAlister's Deli | Lunch Meeting with Community Education Leader | 60 | - | - | - | - | 60 | 2 | 30.12 | 102075 - 74530 |
| 10/22/24 | 10/22/24 | Chicken Salad Chick | Lunch Meeting with Community Business Leaders | 165 | - | - | - | - | 165 | 5 | 33.00 | 102075 - 74530 |
| 11/13/24 | 11/12/24 | McAlister's Deli | Lunch Meeting - TCAT Articulation Agreements | 199 | - | - | - | - | 199 | 12 | 16.61 | 102225 - 74530 |
| 11/18/24 | 11/12/24 | Gallatin Chamber of Commerce | Chamber Lunch Meeting | - | - | - | 20 | - | 20 | 1 | 20.00 | 101001 - 74490 |
| 12/6/24 | 12/2/24 | Panera Bread | Legislative Breakfast | 136 | - | - | - | - | 136 | | | 102075 - 74530 |
| 12/6/24 | 12/19/24 | Top of the Ridge Catering | Legislative Breakfast | 1,026 | - | - | - | - | 1,026 | | | 102225 - 74530 |
| | | | | \$ 1,162 | \$ - | \$ - | \$ - | \$ - | \$ 1,162 | 52 | 22.35 | |
| 1/6/25 | 1/7/25 | Panera Bread | THEC Meeting | 121 | - | - | - | - | 121 | 40 | 3.03 | 102225 - 74530 |
| 1/21/25 | 2/5/25 | Dr. Wendi Tostenson (Reimbursement) | Lunch Meeting -Upper Cumberland | 95 | - | - | - | - | 95 | 4 | 23.69 | 102225 - 74530 |
| 1/29/25 | 1/29/25 | Tennessee Grasslands | Community Focus Group Meeting | 156 | - | - | - | - | 156 | 8 | 19.48 | 102225 - 74530 |
| 1/30/25 | 1/21/25 | Portland Chamber of Commerce | Chamber Lunch Meeting | - | - | - | 25 | - | 25 | 1 | 20.00 | 101001 - 74490 |

Volunteer State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Audited
For the Period July 1, 2024 to June 30, 2025

| 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 | | | | | |
| 1/30/25 | 1/30/25 | Tennessee Grasslands | Community Focus Group Meeting | 212 | - | - | - | - | 212 | 8 | 26.48 | 102225 - 74530 |
| 2/3/25 | 1/31/25 | Publix | VP 3-day Retreat - Supplies | 144 | - | - | - | - | 144 | | | 102325 - 74510 |
| 2/3/25 | 2/3/25 | Publix | VP 3-day Retreat - Lunch | 86 | - | - | - | - | 86 | | | 102325 - 74530 |
| 2/4/25 | 2/4/25 | Publix | VP 3-day Retreat - Lunch | 148 | - | - | - | - | 148 | | | 102325 - 74530 |
| 2/5/25 | 2/5/25 | Publix | VP 3-day Retreat - Lunch | 107 | - | - | - | - | 107 | | | 102325 - 74530 |
| | | | | \$ 484 | \$ - | \$ - | \$ - | \$ - | \$ 484 | 9 | 53.81 | |
| 2/10/25 | 2/5/25 | Gallatin Chamber of Commerce | Chamber Lunch Meeting | - | - | - | 25 | - | 25 | 1 | 25.00 | 101001 - 74490 |
| 2/18/25 | 2/18/25 | Chicken Salad Chick | Catering for Lipscomb Visit | 422 | - | - | - | - | 422 | 20 | 21.10 | 102225 - 74530 |
| 2/24/25 | 2/26/25 | McAlister's Deli | Fire Science Program Advisory Board Meeting | - | - | 19 | - | - | 19 | 1 | 18.64 | 216750 - 74530 |
| 3/3/25 | 3/4/25 | Panera Bread | Lunch with Chief of Staff Candidate | 196 | - | - | - | - | 196 | 9 | 21.84 | 102225 - 74530 |
| 3/26/25 | 4/1/25 | Tennessee Grasslands | Community Focus Group Meeting | 174 | - | - | - | - | 174 | 8 | 21.78 | 102225 - 74530 |
| 3/27/25 | 4/1/25 | Tennessee Grasslands | Community Focus Group Meeting | 227 | - | - | - | - | 227 | 8 | 28.42 | 102225 - 74530 |
| 4/4/25 | 3/19/25 | Portland Chamber of Commerce | Chamber Lunch Meeting | - | - | - | 10 | - | 10 | 1 | 10.00 | 101001 - 74490 |
| 4/9/25 | 4/10/25 | Panera Bread | Lunch for 25-26 Budget Meeting | 155 | - | - | - | - | 155 | 8 | 19.36 | 102225 - 74530 |
| 6/27/25 | 6/24/25 | Gallatin Chamber of Commerce | Chamber Lunch Meeting | - | - | - | 20 | - | 20 | 1 | 20.00 | 101001 - 74481 |
| 6/10/25 | 6/10/25 | Dr. Wendi Tostenson (Reimbursement) | Lunch Meeting -Upper Cumberland | 77 | - | - | - | - | 77 | 6 | 12.83 | 102225 - 74530 |
| 6/26/25 | 6/30/25 | C&C Enterprises LLC | M.Powell's Retirement Reception | 1,873 | - | - | - | - | 1,873 | 65 | 28.81 | 102225 - 74530 |
| Total Business Meals and Hospitality Expenses for the President | | | | \$ 8,306 | \$ - | \$ 388 | \$ 4,830 | \$ - | \$ 13,524 | | | |

Volunteer State Community College
Schedule C - Other Expenses for the President - Audited
For the Period July 1, 2024 to June 30, 2025

| Date Paid | Payee | Description | President's Budgetary Accounts | | Other Accounts | | External Sources | Total | Organization & Account Code |
|---|------------------------------|--|--------------------------------|-------------|------------------|---------------|------------------|------------------|-----------------------------|
| | | | Institutional | Foundation | Institutional | Foundation | | | |
| 7/24/24 | Karen Waller (Reimbursement) | Supplies for President Guests | \$ 78 | \$ - | \$ - | \$ - | \$ - | \$ 78 | 102225 - 74510 |
| 7/31/24 | ASAP Printing | Business Cards for President | 560 | - | - | - | - | 560 | 102075 - 74120 |
| 8/21/24 | Southern Promotions | Pres. Ambassador Shirts | - | - | - | 827 | - | 827 | 101001 - 74510 |
| 8/28/24 | AAC&U | Membership | - | - | 600 | - | - | 600 | 302150 - 74480 |
| 8/31/24 | U.S. Post Office | Postage - Aug. 2024 | 19 | - | - | - | - | 19 | 102075 - 74230 |
| 9/30/24 | U.S. Post Office | Postage - Sept. 2024 | 20 | - | - | - | - | 20 | 102075 - 74230 |
| 10/18/24 | Staples | Supplies for President Guests | 137 | - | - | - | - | 137 | 102075 - 74510 |
| 10/23/24 | ASAP Printing | Legislative Invite Postcards | 72 | - | - | - | - | 72 | 102075 - 74170 |
| 10/31/24 | U.S. Post Office | Postage - Oct.2024 | 60 | - | - | - | - | 60 | 102075 - 74230 |
| 11/26/24 | Publix | Supplies for President Guests | 28 | - | - | - | - | 28 | 102075 - 74510 |
| 11/30/24 | U.S. Post Office | Postage - Nov. 2024 | 1 | - | - | - | - | 1 | 102075 - 74230 |
| 12/31/24 | U.S. Post Office | Postage - Dec. 2024 | 195 | - | - | - | - | 195 | 102075 - 74230 |
| 1/23/25 | Door-to-Door Dry Cleaning | Dry Cleaning of Table Cloths | 240 | - | - | - | - | 240 | 102225 - 74390 |
| 1/31/25 | U.S. Post Office | Postage - Jan. 2025 | 10 | - | - | - | - | 10 | 102075 - 74230 |
| 2/20/25 | Impressive Printing | Christmas Cards and Envelopes | 600 | - | - | - | - | 600 | 102075 - 74120 |
| 2/28/25 | U.S. Post Office | Postage - Feb. 2025 | 3 | - | - | - | - | 3 | 102075 - 74230 |
| 3/24/25 | Sumner County Museum | Table Sponsor - 50th Anniversary Event | 800 | - | - | - | - | 800 | 102225 - 74470 |
| 4/1/25 | Publix | Bottled Water for Guests | 14 | - | - | - | - | 14 | 102075 - 74510 |
| 4/25/25 | Staples | Printer Toner, Index Cards | 107 | - | - | - | - | 107 | 102075 - 74510 |
| 5/15/25 | Aaron Rosebud | Purchase - Art from Student | 20 | - | - | - | - | 20 | 102075 - 74790 |
| 6/12/25 | Doc's Glass Service | Glass Wall, Doors - Pres.Suite | - | - | 20,500 | - | - | 20,500 | 728000 - 78490 |
| 6/30/25 | U.S. Post Office | Postage - Jun. 2025 | 5 | - | - | - | - | 5 | 102075 - 74230 |
| Total Other Operating Expenses for the President | | | \$ 2,967 | \$ - | \$ 21,100 | \$ 827 | \$ - | \$ 24,894 | |

Chattanooga State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2024 to June 30, 2025

| | Supplemental Schedule | President's Budgetary Accounts | | Other Accounts | | External Sources | Total |
|--|-----------------------|--------------------------------|---------------------|---------------------|-----------------|------------------|-----------------------|
| | | Institutional | Foundation | Institutional | Foundation | | |
| President: | | | | | | | |
| Salary and Benefits | | \$ 319,246 | \$ - | \$ 2,308 | \$ - | \$ - | \$ 321,554 |
| Bonus Payments | | 3,668 | - | - | - | - | 3,668 |
| Discretionary Allowance | | 4,000 | - | - | - | - | 4,000 |
| Housing Allowance | | 12,000 | - | - | - | - | 12,000 |
| Vehicle Allowance | | 8,400 | - | - | - | - | 8,400 |
| Other Allowances | | - | - | - | - | - | - |
| Salary, Benefits & Other Payments | | <u>347,314</u> | <u>-</u> | <u>2,308</u> | <u>-</u> | <u>-</u> | <u>349,622</u> |
| Travel | A | 7,330 | - | - | - | - | 7,330 |
| Business Meals and Hospitality | B | 2,025 | 175 | 2,706 | - | - | 4,906 |
| Other Expenses | C | - | 1,871 | 34 | - | - | 1,905 |
| Total Expenses for the President | | <u>356,669</u> | <u>2,046</u> | <u>5,048</u> | <u>-</u> | <u>-</u> | <u>363,764</u> |
| President's Office: | | | | | | | |
| Salary and Benefits (1 FTE) | | 87,359 | - | - | - | - | 87,359 |
| Travel | | 221 | - | - | - | - | 221 |
| Business Meals and Hospitality | | - | - | 116 | - | - | 116 |
| Other Expenses | | 1,479 | - | - | - | - | 1,479 |
| | | <u>89,058</u> | <u>-</u> | <u>116</u> | <u>-</u> | <u>-</u> | <u>89,174</u> |
| Total Expenses | | <u><u>445,728</u></u> | <u><u>2,046</u></u> | <u><u>5,164</u></u> | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>452,938</u></u> |

Additional Disclosures:

Bonus Payments – The President was authorized for and received a bonus payment during the period of \$ 3,668.00

Chattanooga State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2024 to June 30, 2025

| 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 | | | |
| 7/18/24 | 7/18/24 | 10/2/24 | Enterprise Center | Board Meeting | \$ - | \$ - | \$ - | \$ 3 | \$ 3 | \$ - | \$ - | \$ - | \$ - | \$ 3 | 100001-73100 |
| 7/19/24 | 7/19/24 | 10/2/24 | River City Board | Hawk Hill Visioning | - | - | - | 6 | 6 | - | - | - | - | 6 | 100001-73100 |
| | | | | Convening on Advancing Economic Mobility at | | | | | | | | | | | |
| 7/23/24 | 7/25/24 | 7/9/24 | Nova Annandale, VA | Community Colleges | 745 | - | - | - | 745 | - | - | - | - | 745 | 100001-73200 |
| 7/24/24 | 7/24/24 | 10/2/24 | Chamber | Board Meeting | - | - | - | 3 | 3 | - | - | - | - | 3 | 100001-73100 |
| 7/25/24 | 7/25/24 | 10/2/24 | Convention Center | Rotary | - | - | - | 2 | 2 | - | - | - | - | 2 | 100001-73100 |
| 8/8/24 | 8/8/24 | 10/2/24 | Convention Center | Rotary | - | - | - | 2 | 2 | - | - | - | - | 2 | 100001-73100 |
| 8/15/24 | 8/15/24 | 10/2/24 | Convention Center | Rotary | - | - | - | 2 | 2 | - | - | - | - | 2 | 100001-73100 |
| 9/5/24 | 9/5/24 | 10/2/24 | Convention Center | Rotary | - | - | - | 2 | 2 | - | - | - | - | 2 | 100001-73100 |
| | | | | TBR September Board Meeting | | | | | | | | | | | |
| 9/19/24 | 9/20/24 | 9/25/24 | Dyersburg, TN | Meeting | - | 107 | 89 | - | 196 | - | - | - | - | 196 | 100001-73100 |
| 9/24/24 | 9/24/24 | 10/2/24 | Chamber Offices | Board Meeting | - | - | - | 4 | 4 | - | - | - | - | 4 | 100001-73100 |
| 9/26/24 | 9/26/24 | 10/2/24 | Edney Bldg | Advancement Retreat | - | - | - | 3 | 3 | - | - | - | - | 3 | 100001-73100 |
| 10/17/24 | 10/17/24 | 12/4/24 | Convention Center | Rotary | - | - | - | 3 | 3 | - | - | - | - | 3 | 100001-73100 |
| 10/24/24 | 10/24/24 | 12/4/24 | Convention Center | Rotary | - | - | - | 2 | 2 | - | - | - | - | 2 | 100001-73100 |
| 10/25/24 | 10/25/24 | 12/4/24 | Convention Center | HCS Heroes Luncheon | - | - | - | 2 | 2 | - | - | - | - | 2 | 100001-73100 |
| 10/27/24 | 10/29/24 | 11/6/24 | Nashville, TN | TBR President's Retreat | - | 582 | 198 | 109 | 888 | - | - | - | - | 888 | 100001-73100 |
| 11/6/24 | 11/6/24 | 12/4/24 | Miller Plaza, Chattanooga | Girl Scouts Luncheon | - | - | - | 3 | 3 | - | - | - | - | 3 | 100001-73100 |
| 11/14/24 | 11/14/24 | 12/4/24 | UNUM, Chattanooga | Heart Walk Exec. Leaders | - | - | - | 2 | 2 | - | - | - | - | 2 | 100001-73100 |
| 11/14/24 | 11/14/24 | 12/4/24 | Convention Center | Rotary | - | - | - | 3 | 3 | - | - | - | - | 3 | 100001-73100 |
| 11/20/24 | 11/20/24 | 12/4/24 | Chatt Chamber Office | Board Meeting | - | - | - | 3 | 3 | - | - | - | - | 3 | 100001-73100 |
| | | | | Panel discussion at SCORE's State of Education in Tennessee | | | | | | | | | | | |
| 12/5/24 | 12/6/24 | 12/11/24 | Nashville, TN | Tennessee | - | 225 | 119 | 60 | 404 | - | - | - | - | 404 | 100001-73100 |
| 12/10/24 | 12/10/24 | 2/5/25 | Chattanooga Chamber | Chatt Future Fund Mtg | - | - | - | 3 | 3 | - | - | - | - | 3 | 100001-73100 |
| 12/18/24 | 12/18/24 | 2/5/25 | Chattanooga Tourism | Board Meeting | - | - | - | 3 | 3 | - | - | - | - | 3 | 100001-73100 |
| 1/16/25 | 1/16/25 | 2/5/25 | Enterprise Center | Board Meeting | - | - | - | 3 | 3 | - | - | - | - | 3 | 100001-73100 |
| 1/16/25 | 1/16/25 | 2/5/25 | Convention Center | Rotary Meeting | - | - | - | 2 | 2 | - | - | - | - | 2 | 100001-73100 |
| 1/22/25 | 1/22/25 | 2/5/25 | Chattanooga Chamber | Rotary Meeting | - | - | - | 3 | 3 | - | - | - | - | 3 | 100001-73100 |
| 1/30/25 | 1/30/25 | 2/5/25 | Convention Center | Rotary Meeting | - | - | - | 2 | 2 | - | - | - | - | 2 | 100001-73100 |
| 2/6/25 | 2/6/25 | 4/8/25 | Chattanooga Hotel | Rotary Meeting | - | - | - | 2 | 2 | - | - | - | - | 2 | 100001-73100 |
| | | | | Achieving The Dream Annual Conference | | | | | | | | | | | |
| 2/18/25 | 2/21/25 | 11/20/24 | Philadelphia, PA | Conference | 35 | 799 | 322 | 241 | 1,396 | - | - | - | - | 1,396 | 100001-73200 |
| | | | | TBR Board Meeting and SOAR Awards | | | | | | | | | | | |
| 2/26/25 | 2/28/25 | 3/5/25 | Nashville, TN | SOAR Awards | - | 727 | 215 | 132 | 1,073 | - | - | - | - | 1,073 | 100001-73100 |
| 3/5/25 | 3/5/25 | 4/8/25 | Convention Center | CGLA Odyssey Awards | - | - | - | 6 | 6 | - | - | - | - | 6 | 100001-73100 |
| 3/12/25 | 3/12/25 | 4/8/25 | Convention Center | Siskin Luncheon | - | - | - | 3 | 3 | - | - | - | - | 3 | 100001-73100 |
| 3/13/25 | 3/13/25 | 4/8/25 | Convention Center | Rotary Meeting | - | - | - | 2 | 2 | - | - | - | - | 2 | 100001-73100 |
| 3/27/25 | 3/27/25 | 4/8/25 | Convention Center | Rotary & Honors Conf | - | - | - | 3 | 3 | - | - | - | - | 3 | 100001-73100 |
| 4/4/25 | 4/4/25 | 5/7/25 | Chamber | BCBST Bldg Discussion | - | - | - | 3 | 3 | - | - | - | - | 3 | 100001-73100 |
| 4/10/25 | 4/10/25 | 5/7/25 | Convention Center | Rotary Meeting | - | - | - | 6 | 6 | - | - | - | - | 6 | 100001-73100 |
| 4/13/25 | 4/16/24 | 10/15/24 | Nashville, TN | AACC 2025 Conference | - | 555 | 215 | 1,265 | 2,035 | - | - | - | - | 2,035 | 100001-73100 |
| 4/16/25 | 4/16/25 | 5/7/25 | Mountain City Club | American Heart Assn Mtg | - | - | - | 3 | 3 | - | - | - | - | 3 | 100001-73100 |
| 4/17/25 | 4/17/25 | 5/7/25 | Enterprise Center | Enterprise Center Board Mtg | - | - | - | 2 | 2 | - | - | - | - | 2 | 100001-73100 |
| 4/24/25 | 4/24/25 | 5/7/25 | Convention Center | Rotary Meeting | - | - | - | 3 | 3 | - | - | - | - | 3 | 100001-73100 |
| 4/28/25 | 4/28/25 | 5/7/25 | River City Board | Board Meeting | - | - | - | 2 | 2 | - | - | - | - | 2 | 100001-73100 |
| 4/30/25 | 4/30/25 | 5/7/25 | Chattanooga Tourism Brd | Board Meeting | - | - | - | 3 | 3 | - | - | - | - | 3 | 100001-73100 |
| 5/6/25 | 5/6/25 | 6/30/25 | Siskin Children's Hospital | Meeting and Tour | - | - | - | 6 | 6 | - | - | - | - | 6 | 100001-73100 |
| 5/15/25 | 5/15/25 | 6/30/25 | Convention Center | Rotary Meeting | - | - | - | 2 | 2 | - | - | - | - | 2 | 100001-73100 |
| | | | | River City Nominating Committee | | | | | | | | | | | |
| 5/19/25 | 5/19/25 | 6/30/25 | Gilman Grille | Committee | - | - | - | 3 | 3 | - | - | - | - | 3 | 100001-73100 |
| 5/28/25 | 5/28/25 | 6/30/25 | Chattanooga Chamber | Board Meeting | - | - | - | 3 | 3 | - | - | - | - | 3 | 100001-73100 |
| 5/29/25 | 5/29/25 | 6/30/25 | Convention Center | Rotary Meeting | - | - | - | 2 | 2 | - | - | - | - | 2 | 100001-73100 |
| 6/3/25 | 6/3/25 | 6/30/25 | Enterprise Center | Search Committee Meeting | - | - | - | 3 | 3 | - | - | - | - | 3 | 100001-73100 |
| 6/5/25 | 6/5/25 | 6/30/25 | Convention Center | Rotary Meeting | - | - | - | 3 | 3 | - | - | - | - | 3 | 100001-73100 |
| 6/11/25 | 6/13/25 | 6/18/25 | Kingsport, TN | TBR Quarterly Board Meeting | - | 259 | 170 | - | 429 | - | - | - | - | 429 | 100001-73100 |
| 6/26/25 | 6/27/25 | 5/22/25 | Atlanta, GA | Attend SkillsUSA Nationals | - | - | - | 35 | 35 | - | - | - | - | 35 | 100001-73200 |
| Total Travel Expenses for the President | | | | | \$ 780 | \$ 3,252 | \$ 1,327 | \$ 1,972 | \$ 7,330 | \$ - | \$ - | \$ - | \$ - | \$ 7,330 | |

Chattanooga State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2024 to June 30, 2025

| Event Date | Date Paid | Payee | Description of Event | President's Budgetary Accounts | | Other Accounts | | External Sources | Total | Number of Attendees | \$/Person | Organization & Account Code |
|--|-----------|------------------------------|---|--------------------------------|---------------|-----------------|-------------|------------------|-----------------|---------------------|-----------|-----------------------------|
| | | | | Institutional | Foundation | Institutional | Foundation | | | | | |
| 09/23/24 | 09/25/24 | ChSCC Food Services | Tour and discussion of College programs with new THEC Commissioners | \$ 160 | \$ - | \$ - | \$ - | \$ - | \$ 160 | 8 | \$ 19.99 | 100001-74980 |
| 11/11/24 | 10/21/24 | Acropolis Mediteranean Grill | President's Cabinet retreat at PEF Chattanooga | 778 | - | - | - | - | 778 | 31 | 25.11 | 100001-74980 |
| 11/14/24 | 01/07/25 | Rotary Club of Chattanooga | Rotary Club Meeting | - | 35 | - | - | - | 35 | 1 | 35.00 | 1020-74980 |
| 12/19/24 | 01/08/25 | ChSCC Food Services | President's Cabinet Holiday Gathering | 199 | - | - | - | - | 199 | 13 | 15.27 | 100001-74980 |
| 01/01/25 | 06/04/25 | ChSCC Food Services | Blanket Request - for guest of the President's Office | 72 | - | - | - | - | 72 | NA | NA | 100001-74980 |
| 01/23/25 | 04/01/25 | Rotary Club of Chattanooga | Rotary Meeting | - | 35 | - | - | - | 35 | 1 | 35.00 | 1020-74980 |
| 01/30/25 | 04/01/25 | Rotary Club of Chattanooga | Rotary Meeting | - | 35 | - | - | - | 35 | 1 | 35.00 | 1020-74980 |
| 02/05/25 | 02/06/25 | ChSCC Food Services | BCBST Curriculum meeting #2 | 41 | - | - | - | - | 41 | 15 | 2.70 | 100001-74980 |
| 02/19/25 | 01/13/25 | Maggiano's Little Italy | Chatt St Employees DEPOSIT for Dinner during ATD Event Philadelphia 2/19/25 | - | - | 400 | - | - | 400 | NA | NA | 100002-74980 |
| 02/19/25 | 02/19/25 | Maggiano's Little Italy | Chatt St Employees Dinner during ATD Event Philadelphia 2/19/25 | - | - | 2,306 | - | - | 2,306 | 27 | 85.41 | 100002-74980 |
| 03/13/25 | 04/01/25 | Rotary Club of Chattanooga | Rotary Meeting | - | 70 | - | - | - | 70 | 2 | 35.00 | 1020-74980 |
| 03/28/25 | 04/01/25 | ChSCC Food Services | Legislative Luncheon SEDEV Board Meeting | 733 | - | - | - | - | 733 | 25 | 29.33 | 100001-74980 |
| 06/11/25 | 06/16/25 | ChSCC Food Services | Outside Event | 42 | - | - | - | - | 42 | NA | NA | 100001-74980 |
| Total Business Meals and Hospitality Expenses for the President | | | | \$ 2,025 | \$ 175 | \$ 2,706 | \$ - | \$ - | \$ 4,906 | | | |

Chattanooga State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2024 to June 30, 2025

| Date Paid | Payee | Description | President's Budgetary Accounts | | Other Accounts | | External Sources | Total | Organization & Account Code |
|---|-----------------------------|---|--------------------------------|-----------------|----------------|-------------|------------------|-----------------|-----------------------------|
| | | | Institutional | Foundation | Institutional | Foundation | | | |
| 7/9/24 | Rotary Club of Chattanooga | Quarterly Dues | \$ - | \$ 300 | \$ - | \$ - | \$ - | \$ 300 | 1020-74980 |
| 10/2/24 | Rotary Club of Chattanooga | Quarterly Dues | - | 325 | - | - | - | 325 | 1020-74980 |
| 10/18/24 | Leasa Summey | Reimb for memorial donation Pete Cooper Chambliss Center Memorial Donation for Mary | - | 103 | - | - | - | 103 | 1020-74980 |
| 11/4/24 | TN State Soccer Association | Knaff-Grimes | - | 200 | - | - | - | 200 | 1020-74980 |
| 1/7/25 | Rotary Club of Chattanooga | Quarterly Dues | - | 325 | - | - | - | 325 | 1020-74980 |
| 2/26/25 | Dr. Rebecca Ashford | Reimbursement for ATD - Shipping Cost | - | - | 34 | - | - | 34 | 100001-74980 |
| 4/1/25 | Rotary Club of Chattanooga | Quarterly Dues | - | 325 | - | - | - | 325 | 1020-74980 |
| 4/1/25 | Rotary Club of Chattanooga | Special Occasions Assessment 2025 | - | 75 | - | - | - | 75 | 1020-74980 |
| 6/24/25 | Flowers by Gil and Curt | Flowers for Joe Ferguson memorial | - | 218 | - | - | - | 218 | 1020-74980 |
| Total Other Operating Expenses for the President | | | \$ - | \$ 1,871 | \$ 34 | \$ - | \$ - | \$ 1,905 | |

CLEVELAND STATE COMMUNITY COLLEGE
Summary of the President's Expenses - Unaudited
For the Period July 1, 2024 to June 30, 2025

| | Supplemental Schedule | President's Budgetary Accounts | | Other Accounts | | External Sources | Total |
|--|-----------------------|--------------------------------|-------------|----------------|-------------|------------------|-------------------|
| | | Institutional | Foundation | Institutional | Foundation | | |
| President: | | | | | | | |
| Salary and Benefits | | \$ 285,033 | \$ - | \$ - | \$ - | \$ - | \$ 285,033 |
| Bonus Payments | | - | - | - | - | - | - |
| Discretionary Allowance | | 4,000 | - | - | - | - | 4,000 |
| Housing Allowance | | 12,000 | - | - | - | - | 12,000 |
| Vehicle Allowance | | 8,400 | - | - | - | - | 8,400 |
| Other Allowances | | - | - | - | - | - | - |
| Salary, Benefits & Other Payments | | <u>309,433</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>309,433</u> |
| | | | | | | | |
| Travel | A | 14,208 | - | - | - | - | 14,208 |
| Business Meals and Hospitality | B | 5,478 | - | - | - | - | 5,478 |
| Other Expenses | C | 26,457 | - | - | - | - | 26,457 |
| Total Expenses for the President | | <u>355,576</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>355,576</u> |
| | | | | | | | |
| President's Office: | | | | | | | |
| Salary and Benefits (3 FTE) | | 135,893 | - | - | - | - | 135,893 |
| Travel | | - | - | - | - | - | - |
| Business Meals and Hospitality | | - | - | - | - | - | - |
| Other Expenses | | 1,569 | - | - | - | - | 1,569 |
| | | <u>137,462</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>137,462</u> |
| | | | | | | | |
| Total Expenses | | <u>\$ 493,038</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 493,038</u> |

Additional Disclosures:

Discretionary Allowance - The President is provided a discretionary allowance of \$4,000 per year.

Housing - The President is provided a housing allowance of \$12,000 per year.

Vehicle - The President is provided a vehicle allowance of \$8,400 per year.

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

CLEVELAND STATE COMMUNITY COLLEGE
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2024 to June 30, 2025

| 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 | | | |
| 6/13/24 | 6/14/24 | 7/25/24 | Nashville, TN | TBR Quarterly Board Meeting | | \$ 230 | \$ - | \$ - | \$ 230 | \$ - | \$ - | \$ - | \$ - | \$ 230 | 100001/73100 |
| 10/5/24 | 10/12/24 | 11/21/24 | Germany | TNCIS trip for Dr. John Squires to Germany with TBR | 3,999 | - | - | - | 3,999 | - | - | - | - | \$ 3,999 | 100001/73200 |
| 9/19/24 | 9/20/24 | 10/27/24 | Dyersburg, TN | TBR Board Meeting | | 107 | - | - | 107 | - | - | - | - | \$ 107 | 100001/73100 |
| 2/27/25 | 2/28/25 | 3/27/25 | Nashville, TN | SOAR Awards | 414 | 110 | - | - | 524 | - | - | - | - | \$ 524 | 100001/73100 |
| 1/27/25 | 1/28/25 | 2/18/25 | Cleveland, TN | VP of Finance Interview Candidate | 817 | - | - | - | 817 | - | - | - | - | \$ 817 | 100001/73200 |
| 2/3/25 | 2/5/25 | 2/11/25 | Cleveland, TN | VP of Finance Interview Candidate | 1,189 | - | - | - | 1,189 | - | - | - | - | \$ 1,189 | 100001/73200 |
| 2/3/25 | 2/5/25 | 3/27/25 | Cleveland, TN | VP of Finance Interview Candidate | - | 198 | - | - | 198 | - | - | - | - | \$ 198 | 100001/73600 |
| 1/27/25 | 1/28/25 | 2/27/25 | Cleveland, TN | VP of Finance Interview Candidate | - | 99 | - | - | 99 | - | - | - | - | \$ 99 | 100001/73600 |
| 1/28/25 | 1/29/25 | 2/27/25 | Cleveland, TN | Internal Audit candidate | - | 99 | - | - | 99 | - | - | - | - | \$ 99 | 100001/73600 |
| 4/13/25 | 4/15/25 | 4/29/25 | Nashville, TN | Casi Hodges Travel AACC Conference | 108 | - | - | - | 108 | - | - | - | - | \$ 108 | 100001/73100 |
| 2/26/25 | 2/28/25 | 4/30/25 | Nashville, TN | Holiday Inn Express Nashville-SOAR Awards | - | 370 | - | - | 370 | - | - | - | - | \$ 370 | 100001/73100 |
| 4/13/25 | 4/15/25 | 4/30/25 | Nashville, TN | American Assoc Of Comm Coll-Sindy, Kellie, Casi-Registration | - | 3,750 | - | - | 3,750 | - | - | - | - | \$ 3,750 | 100001/73100 |
| 2/27/25 | 2/28/25 | 4/30/25 | Nashville, TN | Gregory Edwards for 2025 SOAR Awards | - | 363 | - | - | 363 | - | - | - | - | \$ 363 | 100001/73100 |
| 4/13/25 | 4/15/25 | 4/30/25 | Nashville, TN | Westin Hotels Nashville- AACC Conf.- Kellie Frank | - | 594 | - | - | 594 | - | - | - | - | \$ 594 | 100001/73100 |
| 4/13/25 | 4/15/25 | 4/30/25 | Nashville, TN | Westin Hotels Nashville- AACC Conf.- Sindy Reynolds | - | 714 | - | - | 714 | - | - | - | - | \$ 714 | 100001/73100 |
| 4/13/25 | 4/15/25 | 4/30/25 | Nashville, TN | Westin Hotels Nashville- AACC Casi Hodges | - | 725 | - | - | 725 | - | - | - | - | \$ 725 | 100001/73100 |
| 6/11/25 | 6/12/25 | 6/30/25 | Kingsport, TN | TBR Qtrly Board Mtg | - | 204 | - | - | 204 | - | - | - | - | \$ 204 | 100001/73100 |
| 6/12/25 | 6/13/25 | 6/30/25 | Kingsport, TN | TBR Qtrly Board Mtg | - | 119 | - | - | 119 | - | - | - | - | \$ 119 | 100001/73100 |
| Total Travel Expenses for the President | | | | | \$ 6,526 | \$ 7,681 | \$ - | \$ - | \$ 14,208 | \$ - | \$ - | \$ - | \$ - | \$ 14,208 | |

CLEVELAND STATE COMMUNITY COLLEGE
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2024 to June 30, 2025

| 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 | | | | | |
| 8/14/24 | 9/25/24 | Food City | In-service | \$ 16 | \$ - | \$ - | \$ - | \$ - | \$ 16 | 150 | \$ 0.11 | 100001/74495 |
| 8/7/24 | 9/25/24 | Marcos Pizza | Food for professional dev. meeting | 69 | - | - | - | - | \$ 69 | 10 | \$ 6.95 | 100001/74495 |
| 10/24/24 | 11/27/24 | Dominos | Dominos- Pizza for leadership Mtg. | 122 | - | - | - | - | \$ 122 | 25 | \$ 4.88 | 100001/74495 |
| 10/22/24 | 11/27/24 | Walmart | Walmart- Drinks/supplies for leadership Mtg. on 10/24 | 45 | - | - | - | - | \$ 45 | 25 | \$ 1.82 | 100001/74495 |
| 11/21/24 | 12/3/24 | Chattanooga State Foundation | Dinner of Firsts Event honoring a former Cleveland State employee | 500 | - | - | - | - | \$ 500 | 2 | \$ 250.00 | 100001/74495 |
| 12/16/24 | 12/17/24 | Oren Wooden Apples | Annual Employee Holiday Lunch | 2,269 | - | - | - | 6 | \$ 2,275 | 165 | \$ 13.79 | 100001/74495 |
| 11/14/24 | 12/27/24 | Publix Supermarkets #1356 | Publix - Water for Leadership Cleveland visit | 8 | - | - | - | - | \$ 8 | 30 | \$ 0.28 | 100001/74495 |
| 11/14/24 | 12/27/24 | Dominos | Dominos- Pizza for leadership Mtg. | 79 | - | - | - | - | \$ 79 | 25 | \$ 3.17 | 100001/74590 |
| 12/13/24 | 1/27/25 | Walmart | Walmart- snacks/supplies for platform party room graduation | 70 | - | - | - | - | \$ 70 | 10 | \$ 7.03 | 100001/74495 |
| 12/10/24 | 1/27/25 | Target | Target- snacks for UTC College of Business visit | 23 | - | - | - | - | \$ 23 | 5 | \$ 4.51 | 100001/74495 |
| 1/29/25 | 2/27/25 | McAlister's | McAlister's-Sr. Leadership lunch w/ VP of Finance Candidate | 155 | - | - | - | - | \$ 155 | 10 | \$ 15.51 | 100001/74495 |
| 1/31/25 | 2/27/25 | Honey Baked Ham | Honey Baked Ham-Dr. White lunch w/ VP Finance Candidate | 44 | - | - | - | - | \$ 44 | 2 | \$ 21.92 | 100001/74495 |
| 1/29/25 | 2/27/25 | Aubreys Cleveland | Lunch with Internal Audit Candidate | 58 | - | - | - | - | \$ 58 | 10 | \$ 5.80 | 100001/74495 |
| 2/14/25 | 3/27/25 | Honey Baked Ham | Honey Baked Ham-Lunch for alignment discussions | 60 | - | - | - | - | \$ 60 | 9 | \$ 6.64 | 100001/74495 |
| 2/4/25 | 3/27/25 | Target | Target- VP of Finance interviews drinks | 14 | - | - | - | - | \$ 14 | 10 | \$ 1.41 | 100001/74495 |
| 2/6/25 | 3/27/25 | McAlister's | McAlister's- Sr. Leadership lunch w/ VP of Finance candidate | 146 | - | - | - | - | \$ 146 | 10 | \$ 14.59 | 100001/74495 |
| 4/28/25 | 5/30/25 | Marcos Pizza | Lunch for Sr. Leadership discussion | 72 | - | - | - | - | \$ 72 | 8 | \$ 8.96 | 100001/74495 |
| 4/4/25 | 5/30/25 | Honey Baked Ham | Senior Leadership Strategy Meeting | 110 | - | - | - | - | \$ 110 | 8 | \$ 13.74 | 100001/74495 |
| 5/21/25 | 5/30/25 | Walmart | UTK Workshop supplies | 281 | - | - | - | - | \$ 281 | 8 | \$ 35.14 | 100001/74495 |
| 5/21/25 | 6/30/25 | Walmart | Drinks for UTK Workshop | 15 | - | - | - | - | \$ 15 | 30 | \$ 0.51 | 100001/74495 |
| 5/20/25 | 6/30/25 | Walmart | Drinks for UTK Workshop | 271 | - | - | - | - | \$ 271 | 30 | \$ 9.04 | 100001/74495 |
| 5/23/25 | 6/30/25 | Honey Baked Ham | UTK Workshop | 595 | - | - | - | - | \$ 595 | 30 | \$ 19.84 | 100001/74495 |
| 5/14/25 | 6/30/25 | Mejias Crazy Fruit | UTK Workshop | 69 | - | - | - | - | \$ 69 | 30 | \$ 2.30 | 100001/74495 |
| 5/24/25 | 6/30/25 | Panera Bread | UTK Workshop | 223 | - | - | - | - | \$ 223 | 30 | \$ 7.42 | 100001/74495 |
| 6/17/25 | 6/30/25 | McAlister's | Senior Leadership Planning Retreat | 132 | - | - | - | - | \$ 132 | 10 | \$ 13.18 | 100001/74495 |
| 6/18/25 | 6/30/25 | Marcos Pizza | Food for course Enrollment Mtg. | 26 | - | - | - | - | \$ 26 | 8 | \$ 3.25 | 100001/74495 |
| Total Business Meals and Hospitality Expenses for the President | | | | \$ 5,472 | \$ - | \$ - | \$ - | \$ 6 | \$ 5,478 | | | |

CLEVELAND STATE COMMUNITY COLLEGE
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2024 to June 30, 2025

| Date Paid | Payee | Description | President's Budgetary Accounts | | Other Accounts | | External Sources | Total | Organization & Account Code |
|-----------|---------------------------------------|--|--------------------------------|------------|----------------|------------|------------------|----------|-----------------------------|
| | | | Institutional | Foundation | Institutional | Foundation | | | |
| 8/27/24 | Trophies Unlimited | Name engraving, 4*1 plate | \$ 33 | \$ - | \$ - | \$ - | \$ - | \$ 33 | 100001/74120 |
| 9/25/24 | Dockins Graphics | President Notecards | 179 | - | - | - | - | \$ 179 | 100001/74120 |
| 9/25/24 | Dockins Graphics | President Notecards Envelope | 455 | - | - | - | - | \$ 455 | 100001/74120 |
| 7/25/24 | Staples | Office Supplies | 144 | - | - | - | - | \$ 144 | 100001/74510 |
| 8/25/24 | Monroe County Chamber | Membership Fees | 250 | - | - | - | - | \$ 250 | 100003/74485 |
| 8/25/24 | Community Colleges of Appalachia | Membership Fees | 750 | - | - | - | - | \$ 750 | 100003/74485 |
| 8/25/24 | Hobby Lobby | Frames for PCR | 31 | - | - | - | - | \$ 31 | 100001/74510 |
| 8/25/24 | Amazon | Digital wall clock for PCR | 143 | - | - | - | - | \$ 143 | 100001/74510 |
| 8/25/24 | Amazon | Magnetic glass dry erase white board for PCR | 460 | - | - | - | - | \$ 460 | 100001/74510 |
| 8/25/24 | Walmart | Lysol, Advil, Mouthwash,etc. (THEC Visit) | 67 | - | - | - | - | \$ 67 | 100001/74530 |
| 9/25/24 | Hobby Lobby | Framing for Dr. Stone's picture | 168 | - | - | - | - | \$ 168 | 100001/74510 |
| 8/13/24 | Staples | Office Supplies | 203 | - | - | - | - | \$ 203 | 100001/74510 |
| 8/15/24 | Dr. White | drinks and supplies purchased for THEC visit | 294 | - | - | - | - | \$ 294 | 100001/74590 |
| 7/16/24 | Main Street Cleveland | Membership Fees | 225 | - | - | - | - | \$ 225 | 100003/74485 |
| 7/18/24 | Southern Association of Colleges | Membership Fees | 9,447 | - | - | - | - | \$ 9,447 | 100003/74485 |
| 12/27/24 | American Assoc Of Com. | Registration Fees | 1,100 | - | - | - | - | \$ 1,100 | 100001/74490 |
| 10/29/24 | Joe Rodgers Office Supply | Office Supplies | 76 | - | - | - | - | \$ 76 | 100001/74120 |
| 12/27/24 | Target | Target- CSCC Christmas tree display at PIE Center | 75 | - | - | - | - | \$ 75 | 100001/74590 |
| 12/27/24 | Hobby Lobby | Hobby Lobby- CSCC Christmas tree display at PIE Center | 48 | - | - | - | - | \$ 48 | 100001/74590 |
| 12/27/24 | Target | Target- CSCC Christmas tree display at PIE Center | 28 | - | - | - | - | \$ 28 | 100001/74590 |
| 11/12/24 | American Assoc Of Com. | Membership Fees | 5,268 | - | - | - | - | \$ 5,268 | 100003/74485 |
| 12/3/24 | Tennessee College Association | Membership Fees | 100 | - | - | - | - | \$ 100 | 100003/74485 |
| 12/5/24 | Athens Area Chamber of Commerce | Membership Fees | 850 | - | - | - | - | \$ 850 | 100003/74485 |
| 10/27/24 | TNECD Governor's Conference | Conference Fees | 400 | - | - | - | - | \$ 400 | 100001/74490 |
| 1/23/25 | Paxton Media Group | Subscription - newspaper | 125 | - | - | - | - | \$ 125 | 100001/74480 |
| 2/27/25 | Amazon | Amazon Mktpl- Office Supplies | 14 | - | - | - | - | \$ 14 | 100001/74510 |
| 2/27/25 | Amazon | Amazon Mktpl- Office Supplies | 106 | - | - | - | - | \$ 106 | 100001/74510 |
| 2/27/25 | Cleveland/Bradley Chamber of Commerce | Membership Fees | 1,750 | - | - | - | - | \$ 1,750 | 100001/74485 |

CLEVELAND STATE COMMUNITY COLLEGE
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2024 to June 30, 2025

| Date Paid | Payee | Description | President's Budgetary Accounts | | Other Accounts | | External Sources | Total | Organization & Account Code |
|---|------------------------------------|--|--------------------------------|-------------|----------------|-------------|------------------|------------------|-----------------------------|
| | | | Institutional | Foundation | Institutional | Foundation | | | |
| 1/27/25 | Sam's Club | Sam's Club- to-go plates for holiday luncheon | 17 | - | - | - | - | \$ 17 | 100001/74590 |
| 1/27/25 | Walmart | Wal-Mart- extra table coverings for employee holiday | 15 | - | - | - | - | \$ 15 | 100001/74590 |
| 1/27/25 | Walmart | Walmart- table coverings for Employee Holiday Luncheon | 24 | - | - | - | - | \$ 24 | 100001/74590 |
| 2/6/25 | Polk County Chamber of Commerce | Membership Fees | 150 | - | - | - | - | \$ 150 | 100001/74485 |
| 3/27/25 | Etowah Chamber Of Comm- Membership | Membership Fees | 300 | - | - | - | - | \$ 300 | 100001/74485 |
| 5/30/25 | Amazon | Office Supplies - Whiteboard | 113 | - | - | - | - | \$ 113 | 100001/74510 |
| 6/30/25 | Walmart | Supplies for UTK Workshop | 35 | - | - | - | - | \$ 35 | 100001/74510 |
| 6/30/25 | Staples | Supplies for UTK Workshop | 48 | - | - | - | - | \$ 48 | 100001/74510 |
| 5/30/25 | Trophies Unlimited | Faculty Emeritus award for Suzanne Wood | 100 | - | - | - | - | \$ 100 | 100001/74790 |
| 4/10/25 | Meigs County Chamber of Commerce | Membership Fees | 100 | - | - | - | - | \$ 100 | 100001/74485 |
| 4/30/25 | SOAR Membership Fees | Membership Fees | 2,500 | - | - | - | - | \$ 2,500 | 100001/74485 |
| 5/30/25 | 2025 Tvc National- Registration | Membership Fees | 269 | - | - | - | - | \$ 269 | 100001/73100 |
| Total Other Operating Expenses for the President | | | \$ 26,457 | \$ - | \$ - | \$ - | \$ - | \$ 26,457 | |

Columbia State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2024 to June 30, 2025

| | Supplemental Schedule | President's Budgetary Accounts | | Other Accounts | | External Sources | Total |
|--|-----------------------|--------------------------------|-----------------|----------------|-------------|------------------|-------------------|
| | | Institutional | Foundation | Institutional | Foundation | | |
| President: | | | | | | | |
| Salary and Benefits | | \$ 321,469 | \$ - | \$ - | \$ - | \$ - | \$ 321,469 |
| Bonus Payments | | 4,849 | - | - | - | - | 4,849 |
| Discretionary Allowance | | 4,000 | - | - | - | - | 4,000 |
| Housing Allowance | | 12,000 | - | - | - | - | 12,000 |
| Vehicle Allowance | | - | - | - | - | - | - |
| Other Allowances | | 389 | - | - | - | - | 389 |
| Salary, Benefits & Other Payments | | <u>342,707</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>342,707</u> |
| Travel | A | 4,844 | - | - | - | - | 4,844 |
| Business Meals and Hospitality | B | 17,872 | - | - | - | - | 17,872 |
| Other Expenses | C | 530 | - | - | - | - | 530 |
| Total Expenses for the President | | <u>365,953</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>365,953</u> |
| President's Office: | | | | | | | |
| Salary and Benefits (1 FTE) | | 82,255 | - | - | - | - | 82,255 |
| Travel | | - | - | - | - | - | - |
| Business Meals and Hospitality | | - | - | - | - | - | - |
| Other Expenses | | 45,452 | 2,423 | - | - | - | 47,875 |
| | | <u>127,707</u> | <u>2,423</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>130,130</u> |
| Total Expenses | | <u>\$ 493,660</u> | <u>\$ 2,423</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 496,083</u> |

Additional Disclosures:

Bonus Payments – The President was authorized for and received bonus payments during the period of \$4,849.

Discretionary Allowance – The President is provided a discretionary spending allowance of \$4,000 per year, which is paid as taxable income.

Housing Allowance – The President is provided a housing allowance of \$1,000 per month, which is paid as taxable income.

Vehicle - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2015 was \$39,974. Costs to maintain the vehicle are paid by the college and totaled \$0 (Organization Code 419001) for the period.

Other Allowances - The President is provided a cell phone by the college. The vendor is paid directly by the college and cost totaled \$389 for fiscal year 2025.

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

Columbia State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2024 to June 30, 2025

| Departure Date | Return Date | Date Paid | Location | Purpose | Transportation | Lodging | Meals & Incidentals | Other | President's Budgetary Accounts | | Other Accounts | | External Sources | Total | Organization & Account Code |
|--|-------------|-----------------|---------------------------------|--|----------------|-----------------|---------------------|-----------------|--------------------------------|-------------|----------------|-------------|------------------|-----------------|-----------------------------|
| | | | | | | | | | Institutional | Foundation | Institutional | Foundation | | | |
| 8/24/24 | 8/24/24 | 8/12/24 | Spring Hill, TN | Spring Hill Chamber of Commerce - monthly luncheon | \$ - | \$ - | \$ - | \$ 25 | \$ 25 | \$ - | \$ - | \$ - | \$ - | \$ 25 | 100001-73300 |
| 9/14/24 | 9/14/24 | 8/5/24 | Spring Hill, TN | Spring Hill Chamber of Commerce - Celebrate Spring Hill 2024 Event | - | - | - | 125 | 125 | - | - | - | - | 125 | 100001-73100 |
| 9/19/24 | 9/20/24 | 10/7/24 | Dyersburg, TN | TBR Board Meeting | - | 112 | - | - | 112 | - | - | - | - | 112 | 100001-73100 |
| 10/4/24 | 10/4/24 | 8/5/24 | Lawrence, TN | Lawrence Co Chamber of Commerce Annual Meeting | - | - | - | 750 | 750 | - | - | - | - | 750 | 100001-73100 |
| 10/17/24 | 10/18/24 | 8/24 - 11/11/24 | Pickwick Landing State Park, TN | Cabinet retreat | - | 126 | 89 | 121 | 336 | - | - | - | - | 336 | 100001-73300 |
| 10/28/24 | 10/29/24 | 11/11/24 | Nashville, TN | TBR Presidents' Retreat | - | 55 | 291 | - | 346 | - | - | - | - | 346 | 100001-73100 |
| 11/19/24 | 11/19/24 | 11/13/24 | Columbia, TN | Maury Co Breakfast with Mayors Event | - | - | - | 25 | 25 | - | - | - | - | 25 | 100001-73100 |
| 12/2/24 | 12/2/24 | 12/9/24 | Lewisburg, TN | Marshall Co Chamber Christmas Dinner | - | - | - | 35 | 35 | - | - | - | - | 35 | 100001-73300 |
| 12/3/24 | 12/3/24 | 11/25/24 | Franklin, TN | Williamson, Inc. celebration luncheon | - | - | - | 65 | 65 | - | - | - | - | 65 | 100001-73100 |
| 1/14/25 | 1/14/25 | 1/21/25 | Nashville, TN | Biscuits/bluegrass event with Tennessee Electric Coop. | 47 | - | - | - | 47 | - | - | - | - | 47 | 100001-73100 |
| 1/30/25 | 1/30/25 | 1/13/25 | Columbia, TN | Maury Co Chamber annual meeting | - | - | - | 100 | 100 | - | - | - | - | 100 | 100001-73300 |
| 2/21/25 | 2/21/25 | 2/17/25 | Columbia, TN | Maury Co Chamber State eggs & issues | - | - | - | 25 | 25 | - | - | - | - | 25 | 100001-73100 |
| 2/26/25 | 2/27/25 | 3/19/25 | Nashville, TN | SOAR Awards 2025 | 66 | 363 | 24 | - | 453 | - | - | - | - | 453 | 100001-73100 |
| 4/10/25 | 4/11/25 | 5/5/25 | Nashville, TN | HERDI Conference | 97 | - | - | - | 97 | - | - | - | - | 97 | 100001-73100 |
| 4/12/25 | 4/16/25 | 1/21/25 | Nashville, TN | AACC conference | 145 | 727 | 131 | 1,300 | 2,303 | - | - | - | - | 2,303 | 100001-73100 |
| Total Travel Expenses for the President | | | | | \$ 355 | \$ 1,383 | \$ 535 | \$ 2,571 | \$ 4,844 | \$ - | \$ - | \$ - | \$ - | \$ 4,844 | |

Columbia State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2024 to June 30, 2025

| 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 | | | | | |
| 8/21/24 | 8/26/24 | Sam's Club | Convocation | \$ 169 | \$ - | \$ - | \$ - | \$ - | \$ 169 | 275 | \$ 0.61 | 100004-74501 |
| 8/30/24 | 9/11/24 | Graymere Country Club | New employee lunch | 172 | - | - | - | - | 172 | 8 | \$ 21.50 | 100004-74501 |
| 9/6/24 | 9/11/24 | Cabin Coffee | Warf building meeting | 70 | - | - | - | - | 70 | 7 | \$ 10.00 | 100004-74501 |
| 10/4/24 | 10/4/24 | McCalisters | President Leadership Society - kayaking event | 237 | - | - | - | - | 237 | | | 103006-74501 |
| 10/4/24 | 11/11/24 | Sam's Club | President Leadership Society - kayaking event | 90 | - | - | - | - | 90 | | | 103006-74501 |
| | | | | 327 | - | - | - | - | 327 | 20 | \$ 16.35 | |
| 11/1/24 | 10/28/24 | JJs Barbeque | Leadership meeting | 450 | - | - | - | - | 450 | | | 100004-74501 |
| 11/1/24 | 11/11/24 | Walmart | Leadership meeting | 177 | - | - | - | - | 177 | | | 100004-74501 |
| 11/1/24 | 11/25/24 | Cabin Coffee | Leadership meeting | 115 | - | - | - | - | 115 | | | 100004-74501 |
| | | | | 742 | - | - | - | - | 742 | 28 | \$ 26.50 | |
| 11/12/24 | 11/12/24 | Domino's Pizza | President Leadership Society - Williamson campus social | 81 | - | - | - | - | 81 | 7 | \$ 11.57 | 103006-74501 |
| 11/15/24 | 11/15/24 | Domino's Pizza | President Leadership Society - Columbia campus social | 60 | - | - | - | - | 60 | 7 | \$ 8.57 | 103006-74501 |
| 11/18/24 | 11/18/24 | Domino's Pizza | Cabinet meeting | 66 | - | - | - | - | 66 | 6 | \$ 11.00 | 100004-74501 |
| 11/18/24 | 1/8/25 | Cabin Coffee | UT Southern meeting | 115 | - | - | - | - | 115 | 12 | \$ 9.58 | 100004-74501 |
| 12/2/24 | 12/2/24 | Jersey Mikes | Cabinet meeting | 64 | - | - | - | - | 64 | 6 | \$ 10.67 | 100004-74501 |
| 12/6/24 | 12/2/24 - 12/16/24 | Amazon | Holiday party | 421 | - | - | - | - | 421 | | | 100004-74500 |
| 12/6/24 | 12/9/24 | Ruby's Café | Holiday party | 99 | - | - | - | - | 99 | | | 100004-74501 |
| 12/6/24 | 12/11/24 | Cabin Coffee | Holiday party | 1,085 | - | - | - | - | 1,085 | | | 100004-74501 |
| 12/6/24 | 12/11/24 | Publix | Holiday party | 118 | - | - | - | - | 118 | | | 100004-74501 |
| 12/6/24 | 12/16/24 | Puente Grande | Holiday party | 48 | - | - | - | - | 48 | | | 100004-74501 |
| 12/6/24 | 1/2/25 | Walmart | Holiday party | 240 | - | - | - | - | 240 | | | 100004-74500 & 74501 |
| | | | | 2,011 | - | - | - | - | 2,011 | 180 | \$ 11.17 | |
| 12/13/24 | 1/13/25 | Graymere Country Club | President Leadership Society - fall graduates lunch | 270 | - | - | - | - | 270 | 9 | \$ 30.00 | 103006-74501 |
| 12/20/24 | 12/18/24 | Coffee House | Leadership retreat | 230 | - | - | - | - | 230 | | | 100004-74501 |
| 12/20/24 | 12/18/24 | Lawlers Barbeque | Leadership retreat | 572 | - | - | - | - | 572 | | | 100004-74501 |
| 12/20/24 | 1/2/24 | Kroger | Leadership retreat | 19 | - | - | - | - | 19 | | | 100004-74501 |
| | | | | 821 | - | - | - | - | 821 | 26 | \$ 31.58 | |
| 1/17/25 | 2/5/25 | Graymere Country Club | New employee lunch | | - | - | - | - | - | | | 100004-74501 |
| 1/31/25 | 2/10/25 | Amazon | Legislative breakfast | 179 | - | - | - | - | 179 | | | 100004-74500 |
| 1/31/25 | 2/23/25 - 2/5/2 | Towne Coffee, LLC | Legislative breakfast | 4,856 | - | - | - | - | 4,856 | | | 100004-74501 |
| 1/31/25 | 3/3/25 | Jackson Blume, LLC | Legislative breakfast | 843 | - | - | - | - | 843 | | | 100004-74500 |
| | | | | 5,878 | - | - | - | - | 5,878 | 26 | \$ 226.08 | |
| 1/17/25 | 2/5/25 | Graymere Country Club | New employee lunch | 118 | - | - | - | - | 118 | 19 | \$ 6.21 | 100004-74501 |
| 2/7/25 | 2/5/25 | Towne Coffee, LLC | Leadership meeting | 635 | - | - | - | - | 635 | | | 100004-74501 |

Columbia State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2024 to June 30, 2025

| 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 | | | | | |
| 2/7/25 | 2/12/25 | Cabin Coffee | Leadership meeting | 227 | - | - | - | - | 227 | | | 100004-74501 |
| | | | | 862 | - | - | - | - | 862 | 27 | \$ 31.93 | |
| 2/10/25 | 2/12/25 | Cabin Coffee | Collaboration visit with Lipscomb | 373 | - | - | - | - | 373 | 19 | \$ 19.63 | 100004-74501 |
| 2/21/25 | 3/10/25 | Graymere Country Club | New employee lunch | 61 | - | - | - | - | 61 | 4 | \$ 15.25 | 100004-74501 |
| 2/24/25 | 2/24/25 | Waldo's Chicken | VP for Williamson Campus Search Committee meeting | 45 | - | - | - | - | 45 | 5 | \$ 9.00 | 100004-74501 |
| 2/25/25 | 2/25/25 | Big Bad Breakfast | VP for Williamson Campus Search Committee meeting | 71 | - | - | - | - | 71 | 5 | \$ 14.20 | 100004-74501 |
| 2/28/25 | 3/10/25 | Graymere Country Club | New employee lunch | 124 | - | - | - | - | 124 | 7 | \$ 17.71 | 100004-74501 |
| 3/3/25 | 3/10/25 | Cabin Coffee | VP for Williamson interviews | 41 | - | - | - | - | 41 | 3 | \$ 13.67 | 100004-74501 |
| 3/7/25 | 3/17/25 | Towne Coffee, LLC | VP for Workforce interviews | 46 | - | - | - | - | 46 | 4 | \$ 11.50 | 100004-74501 |
| 3/5-3/14/25 | 3/31/25 | Cabin Coffee | VP for Williamson interviews | 78 | - | - | - | - | 78 | 4 | \$ 19.50 | 100004-74501 |
| 3/21/25 | 4/9/25 | Graymere Country Club | PLS etiquette meal | 538 | - | - | - | - | 538 | 10 | \$ 53.80 | 100004-74501 |
| 3/25-4/3/25 | 4/14/25 | Cabin Coffee | VP for Workforce interviews | 78 | - | - | - | - | 78 | 4 | \$ 19.50 | 100004-74501 |
| 4/8/25 | 4/9/25 | Towne Coffee, LLC | Basketball celebration | 195 | - | - | - | - | 195 | 40 | \$ 4.88 | 100004-74501 |
| 4/9/25 | 5/7/25 | Cabin Coffee | Maury County Chamber Coffee Event | 833 | - | - | - | - | 833 | 150 | \$ 5.55 | 100004-74501 |
| 4/22-4/23/25 | 5/27/25 | Cabin Coffee | Master Plan Development Sessions | 155 | - | - | - | - | 155 | 10 | \$ 15.50 | 100004-74501 |
| 4/25/25 | 6/2/25 | Walmart | Leadership meeting | 83 | - | - | - | - | 83 | | | 100004-74500 & 74501 |
| 4/25/25 | 5/7/25 | Cabin Coffee | Leadership meeting | 180 | - | - | - | - | 180 | | | 100004-74501 |
| | | | | 263 | - | - | - | - | 263 | 27 | \$ 9.74 | |
| 5/2/25 | 3/31/25 | Amazon | Employee honors | 205 | - | - | - | - | 205 | | | 100004-74500 & 74501 |
| 5/2/25 | 4/21/25 | Sam's Club | Employee honors | 82 | - | - | - | - | 82 | | | 100004-74501 |
| 5/2/25 | 5/7/25 | Cabin Coffee | Employee honors | 1,400 | - | - | - | - | 1,400 | | | 100004-74501 |
| 5/2/25 | 5/7/25 - 5/29/25 | Lowes | Employee honors | 126 | - | - | - | - | 126 | | | 100004-74500 |
| 5/2/25 | 5/12/25 | Walmart | Employee honors | 74 | - | - | - | - | 74 | | | 100004-74500 |
| 5/2/25 | 5/14/25 | Avery Mann | Employee honors | 29 | - | - | - | - | 29 | | | 100004-74500 |
| 5/2/25 | 6/9/25 | Hobby Lobby | Employee honors | 10 | - | - | - | - | 10 | | | 100004-74500 |
| | | | | 1,926 | - | - | - | - | 1,926 | 150 | \$ 12.84 | |
| 5/9/25 | 6/16/25 | Graymere Country Club | President Leadership Society - Columbia campus social | 713 | - | - | - | - | 713 | 15 | \$ 47.53 | 103006-74501 |
| 5/13/25 | 6/11/25 | Cabin Coffee | Lawrence campus meeting | 15 | - | - | - | - | 15 | 4 | \$ 3.75 | 100004-74501 |
| 5/14/25 | 5/19/25 | Towne Coffee, LLC | SRTC building meeting | 145 | - | - | - | - | 145 | 10 | \$ 14.50 | 100004-74501 |
| 5/15/25 | 6/11/25 | Towne Coffee, LLC | Master Plan meeting | 20 | - | - | - | - | 20 | 8 | \$ 2.50 | 100004-74501 |
| 6/2/25 | 6/2/25 | Towne Coffee, LLC | ACIP meetings | 95 | - | - | - | - | 95 | 7 | \$ 13.57 | 100004-74501 |
| 6/5/25 | 6/5/25 | Red Seven | ACIP meetings | 130 | - | - | - | - | 130 | 7 | \$ 18.57 | 100004-74501 |
| 6/9/25 | 6/11/25 | Towne Coffee, LLC | ACIP meetings | 101 | - | - | - | - | 101 | 7 | \$ 14.43 | 100004-74501 |
| Total Business Meals and Hospitality Expenses for the President | | | | \$ 17,872 | \$ - | \$ - | \$ - | \$ - | \$ 17,872 | | | |

Columbia State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2024 to June 30, 2025

| Date Paid | Payee | Description | President's Budgetary Accounts | | Other Accounts | | External Sources | Total | Organization & Account Code |
|---|-----------------------|-------------------------------|--------------------------------|-------------|----------------|-------------|------------------|---------------|-----------------------------|
| | | | Institutional | Foundation | Institutional | Foundation | | | |
| 9/5/24 | Ozburn-Hessey Company | Flooring in President's suite | \$ 530 | \$ - | \$ - | \$ - | \$ - | \$ 530 | Fund 914014-74320 |
| | | | - | - | - | - | - | - | |
| | | | - | - | - | - | - | - | |
| | | | - | - | - | - | - | - | |
| | | | - | - | - | - | - | - | |
| | | | - | - | - | - | - | - | |
| | | | - | - | - | - | - | - | |
| Total Other Operating Expenses for the President | | | \$ 530 | \$ - | \$ - | \$ - | \$ - | \$ 530 | |

Jackson State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2024 to June 30, 2025

| | Supplemental Schedule | President's Budgetary Accounts | | Other Accounts | | External Sources | Total |
|--|-----------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|
| | | Institutional | Foundation | Institutional | Foundation | | |
| President: | | | | | | | |
| Salary and Benefits | | \$ 237,468 | \$ - | \$ - | \$ - | \$ - | \$ 237,468 |
| Bonus Payments | | - | - | - | - | - | - |
| Discretionary Allowance | | - | - | - | - | - | - |
| Housing Allowance | | 12,000 | - | - | - | - | 12,000 |
| Vehicle Allowance | | 8,400 | - | - | - | - | 8,400 |
| Other Allowances | | 4,000 | - | - | - | - | 4,000 |
| Salary, Benefits & Other Payments | | <u>\$ 261,868</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 261,868</u> |
| | | | | | | | |
| Travel | A | \$ 6,529 | \$ - | \$ - | \$ - | \$ - | \$ 6,529 |
| Business Meals and Hospitality | B | 3,645 | - | - | - | - | 3,645 |
| Other Expenses | C | 14,294 | - | - | - | - | 14,294 |
| Total Expenses for the President | | <u>\$ 286,336</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 286,336</u> |
| | | | | | | | |
| President's Office: | | | | | | | |
| Salary and Benefits (1 FTE) | | \$ 115,781 | \$ - | \$ - | \$ - | \$ - | \$ 115,781 |
| Travel | | - | - | - | - | - | - |
| Business Meals and Hospitality | | - | - | - | - | - | - |
| Other Expenses | | - | - | - | - | - | - |
| | | <u>\$ 115,781</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 115,781</u> |
| Total Expenses | | <u>\$ 402,117</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 402,117</u> |

Additional Disclosures:

Housing Allowance- The President is provided a housing allowance of \$12,000 per year.

Vehicle Allowance - The President is provided a vehicle allowance of \$8,400 per year.

Other Allowances - The President is provided other spending allowances of \$4,000 per year.

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

Jackson State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2024 to June 30, 2025

| 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 | | | |
| 7/12/24 | 7/21/24 | 7/25/24 | Galapagos Islands | Professional Development - TB Consortium for International Studies | \$ - | \$ - | \$ 535 | \$ - | \$ 535 | \$ - | \$ - | \$ - | \$ - | \$ 535 | 100010-73200 |
| 10/15/24 | 10/20/24 | 10/25/24 | Baltimore, MD | CASE Conference | 364 | 807 | 242 | 224 | 1,637 | - | - | - | - | 1,637 | 100010-73200 |
| 10/27/24 | 10/29/24 | 11/6/24 | Nashville, TN | President's Retreat | - | 582 | 198 | 81 | 860 | - | - | - | - | 860 | 100010-73100 |
| 2/6/25 | 2/6/25 | 2/6/25 | Nashville, TN | Greater Jackson Chamber Day on the Hill | 500 | - | - | - | 500 | - | - | - | - | 500 | 100010-73100 |
| 2/26/25 | 2/27/25 | 3/3/25 | Nashville, TN | SOAR | - | 727 | 215 | 132 | 1,073 | - | - | - | - | 1,073 | 100010-73100 |
| | | 5/14/25-5/24/25 | Japan | TnCIS Professional Development | - | 153 | 1,342 | - | 1,495 | - | - | - | - | 1,495 | 100010-73200 |
| | | 6/13/25 | Blountville, TN | TBR Quarterly Board Meeting | - | 259 | 170 | - | 429 | - | - | - | - | 429 | 100010-73100 |
| | | | | | - | - | - | - | - | - | - | - | - | - | |
| Total Travel Expenses for the President | | | | | \$ 864 | \$ 2,527 | \$ 2,701 | \$ 436 | \$ 6,529 | \$ - | \$ - | \$ - | \$ - | \$ 6,529 | |

Jackson State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2024 to June 30, 2025

| Event Date | Date Paid | Payee | Description of Event | President's Budgetary Accounts | | Other Accounts | | External Sources | Total | Number of Attendees | \$/Person | Organization & Account Code |
|--|-----------|---------------------------------|--|--------------------------------|-------------|----------------|-------------|------------------|-----------------|---------------------|-----------|-----------------------------|
| | | | | Institutional | Foundation | Institutional | Foundation | | | | | |
| 7/26/24 | | Heavenly Ham | New Employee Lunch - J. Mula | \$ 68 | \$ - | \$ - | \$ - | \$ - | \$ 68 | 2 | \$ 34.16 | 100010-74503 |
| 8/15/24 | | Ignacio Morales | Farmer's Perk Coffee | 250 | - | - | - | - | 250 | 200 | \$ 1.25 | 100010-74503 |
| 10/18/24 | | Terri Messer | Convocation Fall Donuts State Treasurer Visit | 25 | - | - | - | - | 25 | 16 | \$ 1.56 | 100010-74503 |
| 8/28/24 | | Heather Freeman | Office Supplies & Convocation | 37 | - | - | - | - | 37 | 200 | \$ 0.18 | 100010-74503 |
| 9/19/24 | | Dollar Tree,DoDah's & SAMS | Convocation | 265 | - | - | - | - | 265 | 200 | \$ 1.33 | 100010-74503 |
| 11/12/24 | | Heather Freeman | Drinks THEC Luncheon | 26 | - | - | - | - | 26 | 1 | \$ 25.97 | 100010-74503 |
| 11/27/24 | | Panera Bread & Starbucks | RWTC Meeting | 205 | - | - | - | - | 205 | 10 | \$ 20.53 | 100010-74503 |
| 1/3/25 | | Show Your Logo Inc | Ugly Sweater Ornaments | 1,253 | - | - | - | - | 1,253 | 200 | \$ 6.27 | 100010-74503 |
| 1/8/25 | | Ignacio Morales | Farmer's Perk Coffee Convocation Spring | 250 | - | - | - | - | 250 | 200 | \$ 1.25 | 100010-74503 |
| 3/27/25 | | Gourmet Your Way | | 233 | - | - | - | - | 233 | 15 | \$ 15.53 | 100010-74503 |
| 1/15/25 | | Heather Freeman | Supplies for Convocation | 18 | - | - | - | - | 18 | 200 | \$ 0.09 | 100010-74503 |
| 1/8/25 | | Jackson Chamber | Breakfast | 25 | - | - | - | - | 25 | 1 | \$ 25.00 | 100010-74503 |
| 1/8/25 | | Sam's Club | Spring Convocation | 158 | - | - | - | - | 158 | 200 | \$ 0.79 | 100010-74503 |
| 1/14/25 | | Do Dahs Donuts | Spring Convocation | 150 | - | - | - | - | 150 | 200 | \$ 0.75 | 100010-74503 |
| 11/7/24 | | Panera Bread & Starbucks | THEC Meeting | 568 | - | - | - | - | 568 | 61 | \$ 9.30 | 100010-74503 |
| 4/1/25 | | Humboldt Chamber of Commerce | Governor's Luncheon Tickets/Strawberry Festival | 42 | - | - | - | - | 42 | 1 | \$ 42.00 | 100010-74503 |
| 3/17-18/25 | | Rafferty's | Lunch for VPAA Finalists | 72 | - | - | - | - | 72 | 5 | \$ 14.47 | 100010-74503 |
| Total Business Meals and Hospitality Expenses for the President | | | | \$ 3,645 | \$ - | \$ - | \$ - | \$ - | \$ 3,645 | | | |

Jackson State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2024 to June 30, 2025

| Date Paid | Payee | Description | President's Budgetary Accounts | | Other Accounts | | External Sources | Total | Organization & Account Code |
|---|---|--------------------------------------|--------------------------------|-------------|----------------|-------------|------------------|------------------|-----------------------------|
| | | | Institutional | Foundation | Institutional | Foundation | | | |
| 7/12/24 | Leadership Tennessee | Professional Development | \$ 4,995 | \$ - | \$ - | \$ - | \$ - | \$ 4,995 | 100010-74830 |
| 8/2/24 | CASE Community College Advancement Conference | Professional Development | 2,015 | - | - | - | - | 2,015 | 100010-74830 |
| 9/7/24 | Staples | Birthday & Anniversary Cards | 332 | - | - | - | - | 332 | 100010-74120 |
| 1/8/25 | AACC Conference Registration | Registration for 2025 Annual Meeting | 850 | - | - | - | - | 850 | 100010-74830 |
| Various | Postage | Postage | 45 | - | - | - | - | 45 | 100010-74230 |
| 8/31/24 | Allocation | Computer Charges | 202 | - | - | - | - | 202 | 100010-74502 |
| Various | Staples | Supplies | 124 | - | - | - | - | 124 | 100010-74502 |
| Monthly | Konica Minolta | Copier Lease | 638 | - | - | - | - | 638 | 100010-74620 |
| 2/28/25 | Rotary Club of Jackson | Membership Dues | 372 | - | - | - | - | 372 | 100010-74480 |
| 1/25/25 | CHSCC | PTK | 130 | - | - | - | - | 130 | 100010-74490 |
| 1/25/25 | CHSCC | PTK | 5 | - | - | - | - | 5 | 100010-74502 |
| 2/17/25 | Tennessee College Association | Registration for 2025 Annual Meeting | 50 | - | - | - | - | 50 | 100010-74830 |
| 2/12/25 | Jackson Chamber | | 20 | - | - | - | - | 20 | 100010-74830 |
| 5/23/25 | Brothers Printing | Dr. R, Japanese Business Cards | 51 | - | - | - | - | 51 | 100010-74120 |
| 6/26/25 | Staples | Birthday & Anniversary Cards | 166 | - | - | - | - | 166 | 100010-74120 |
| 5/22/25 | Pellissippi State CC | Japan Professional Development | 4,299 | - | - | - | - | 4,299 | 100010-74830 |
| Total Other Operating Expenses for the President | | | \$ 14,294 | \$ - | \$ - | \$ - | \$ - | \$ 14,294 | |

Motlow State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2024 to June 30, 2025

| President: | Supplemental Schedule | President's Budgetary Accounts | | Other Accounts | | External Sources | Total |
|--|-----------------------|--------------------------------|------------------|----------------|-------------|------------------|-------------------|
| | | Institutional | Foundation | Institutional | Foundation | | |
| Salary and Benefits | | \$ 303,213 | \$ - | \$ - | \$ - | \$ - | \$ 303,213 |
| Bonus Payments | | 3,349 | - | - | - | - | 3,349 |
| Discretionary Allowance | | 4,000 | - | - | - | - | 4,000 |
| Housing Allowance | | 12,000 | - | - | - | - | 12,000 |
| Vehicle Allowance | | 8,400 | - | - | - | - | 8,400 |
| Other Allowances | | 2,160 | - | - | - | - | 2,160 |
| Salary, Benefits & Other Payments | | <u>333,122</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>333,122</u> |
| Travel | A | 13,027 | - | - | - | 4,377 | 17,404 |
| Business Meals and Hospitality | B | 3,677 | 9,639 | - | - | - | 13,316 |
| Other Expenses | C | 5,199 | - | - | - | - | 5,199 |
| Total Expenses for the President | | <u>355,025</u> | <u>9,639</u> | <u>-</u> | <u>-</u> | <u>4,377</u> | <u>369,041</u> |
| President's Office: | | | | | | | |
| Salary and Benefits (1.1 FTE) | | 141,009 | - | - | - | - | 141,009 |
| Travel | | 678 | - | - | - | - | 678 |
| Business Meals and Hospitality | | - | - | - | - | - | - |
| Other Expenses | | 4,625 | 5,236 | - | - | - | 9,861 |
| | | <u>146,312</u> | <u>5,236</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>151,548</u> |
| Total Expenses | | <u>\$ 501,337</u> | <u>\$ 14,875</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 4,377</u> | <u>\$ 520,590</u> |

Additional Disclosures:

Bonus Payments – The President was authorized for and received a bonus payment during the period of \$3,349.

Discretionary Allowance- The President was provided a discretionary allowance of \$4,000 per year.

Housing Allowance - The President was provided a housing allowance of \$12,000 per year.

Vehicle Allowance - The President was provided a vehicle allowance of \$8,400 per year.

Other Allowances - The President is provided other spending allowances of \$2,160 for wireless and internet connectivity.

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, 2024 to June 30, 2025

| 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 | | | |
| 9/19/24 | 9/20/24 | 10/2/24 | Dyersburg State - Dyersburg, TN | TBR Quarterly Meeting-Sept | \$ - | \$ 123 | \$ 89 | \$ - | \$ 211 | \$ - | \$ - | \$ - | \$ - | \$ 211 | 11000/73100 |
| 9/8/24 | 9/9/24 | 10/2/24 | Kentucky State - Frankfort, KY | SREB Student Success Summit | - | - | 89 | - | 89 | - | - | - | - | 89 | 11000/73250 |
| 7/22/24 | 7/22/24 | 7/31/24 | Minneapolis, MN | DTLSOLAR Innovation Panel | (140) | - | - | 895 | 755 | - | - | - | - | 755 | ** 11000/73250 |
| 10/14/24 | 10/16/24 | | Indianapolis, IN | AAUA Conference | 344 | 297 | 200 | 615 | 200 | - | - | - | 1,256 | 1,456 | * 11000/73250 |
| 10/21/24 | 10/24/24 | | Orlando, FL | Gartner Symposium Orlando | 1,021 | 428 | 200 | 90 | 1,738 | - | - | - | - | 1,738 | 11000/73250 |
| N/A | N/A | 8/20/24 | Online | Project Mgmt Institute | - | - | - | 42 | 42 | - | - | - | - | 42 | 11000/74835 |
| 10/28/24 | 10/29/24 | 11/6/24 | TBR System Office - Nashville, TN | TBR Presidents' Retreat | - | 331 | 119 | - | 450 | - | - | - | - | 450 | 11000/73150 |
| 12/5/24 | 12/6/24 | 12/18/24 | Washington, DC | LIF Conference | 54 | - | 138 | 60 | 252 | - | - | - | - | 252 | 11000/73200 |
| 7/24/24 | 7/26/24 | 10/2/24 | Newport, RI | Limitless Learning Summit | - | - | 148 | 90 | 238 | - | - | - | - | 238 | 11000/73250 |
| 10/11/24 | 10/12/24 | 10/12/24 | Manchester, TN | Oct 11 Meetings/Oct 12 Local Event | - | 237 | - | - | 237 | - | - | - | - | 237 | 11000/73100 |
| 11/13/24 | 11/14/24 | 11/26/24 | Peoria, IL | Illinois Council of CC Admin Conference | 576 | 133 | 102 | 60 | 102 | - | - | - | 769 | 871 | *** 11000/73250 |
| 1/14/25 | 1/14/25 | 1/29/25 | Nashville, TN | Legislative Session-Biscuits and Pi----- | - | - | - | 35 | 35 | - | - | - | - | 35 | 11000/73100 |
| 2/26/25 | 2/28/25 | 3/5/25 | Nashville, TN | SOAR | - | 801 | 215 | - | 1,016 | - | - | - | - | 1,016 | 11000/73100 |
| 1/29/25 | 1/29/25 | 2/26/25 | Nashville, TN | THEC Strategic meeting | - | - | - | 40 | 40 | - | - | - | - | 40 | 11000/73150 |
| 3/16/25 | 3/17/25 | 4/2/25 | Chattanooga, TN | ACHE Chattanooga | - | - | 102 | 11 | 113 | - | - | - | - | 113 | 11000/73150 |
| 3/24/25 | 3/25/25 | 3/19/25 | Houston, TX | DeBakey School Visit | 856 | 150 | 120 | 60 | 1,186 | - | - | - | - | 1,186 | 11000/73250 |
| 4/12/25 | 4/16/25 | 3/20/25 | Nashville, TN | AACC Conference | - | - | - | 1,525 | 1,525 | - | - | - | - | 1,525 | 11000/74835 |
| 3/1/25 | 3/1/25 | 3/2/25 | Manchester, TN | Motlow Foundation Gala 2025 | - | 130 | - | - | 130 | - | - | - | - | 130 | 11000/73100 |
| 4/13/25 | 4/13/25 | 4/23/25 | Nashville, TN | Ellucian AI Summit Session | - | - | - | 36 | 36 | - | - | - | - | 36 | 11000/73150 |
| 6/5/25 | 6/6/25 | 6/12/25 | Chattanooga, TN | EV Small Business Supplier Forum | - | 137 | 102 | 250 | 489 | - | - | - | - | 489 | 11000/73150 |
| 6/11/25 | 6/13/25 | 6/26/25 | Blountville, TN | TBR Quarterly Meeting-June | - | 259 | 170 | - | 429 | - | - | - | - | 429 | 11000/73150 |
| 4/1/25 | 4/1/25 | 4/9/25 | Austin, TX | Cyber Security Summit | 345 | - | - | 30 | 375 | - | - | - | - | 375 | 11000/73250 |
| 4/1/25 | 4/3/25 | 4/23/25 | Lafayette, LA | Louisiana's Third Annual Student Success Summit | 850 | 256 | 200 | 180 | 1,486 | - | - | - | - | 1,486 | ** 11000/73250 |
| 4/8/25 | 4/8/25 | 4/23/25 | Orlando, FL | Ellucian Live 2025 | 939 | - | - | 1,580 | 969 | - | - | - | 1,550 | 2,519 | ** 11000/73250 |
| 4/29/25 | 4/30/25 | 5/14/25 | New York, NY | CCAP NYC | 461 | 281 | 138 | 60 | 138 | - | - | - | 802 | 940 | * 11000/73250 |
| 6/16/25 | 6/18/25 | 6/2/25 | Denver, CO | GlobalMindED 2025 Panel | - | - | - | 426 | 426 | - | - | - | - | 426 | 11000/73250 |
| 7/20/25 | 7/23/25 | 6/2/25 | Denver, CO | 2025 Badge Summit | - | - | - | 324 | 324 | - | - | - | - | 324 | 11000/73250 |
| | | | | | - | - | - | - | - | - | - | - | - | - | |
| | | | | | - | - | - | - | - | - | - | - | - | - | |
| Total Travel Expenses for the President | | | | | \$ 5,305 | \$ 3,562 | \$ 2,130 | \$ 6,408 | \$ 13,027 | \$ - | \$ - | \$ - | \$ 4,377 | \$ 17,404 | |

Delta refunded flight because of travel/system delays worldwide.

AAUA reimbursed College for Flight, Hotel, Transportation, and Parking. They also covered his registration.
They covered his hotel expense directly

***Illinois Council covered flight, hotel, and parking

Delta return flight will be credited

Complimentary registration

Organizers covered his flight, hotel, and ground transportation

Motlow State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2024 to June 30, 2025

| 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 | | | | | |
| 8/2/24 | 8/14/24 | Michael Torrence | Breakfast with President Wade | \$ 35 | \$ - | \$ - | \$ - | \$ - | \$ 35 | 2 | \$ 17.49 | 11000/74550 |
| 6/27/24 | 6/25/24 | Jim N Nicks | Master Plan Meeting | 728 | - | - | - | - | 728 | 19 | \$ 38.30 | 11000/74550 |
| 9/17/24 | 9/17/24 | Mark Hutchins | Dept Lunch Meeting-New Employee | - | 81 | - | - | - | 81 | 4 | \$ 20.30 | 10000/74590 |
| 11/4/24 | 11/20/24 | Michael Torrence | Lunch for Culinary Program | 84 | - | - | - | - | 84 | 3 | \$ 27.99 | 11000/74550 |
| 12/18/24 | 12/18/24 | Martin's Bar-B-Que Joint | Meeting with DeBakey School | 116 | - | - | - | - | 116 | 4 | \$ 29.11 | 11000/74550 |
| 12/13/24 | 12/11/24 | Strawberry Moon Catering Company | Foundation Holiday Donor Reception - Catering | - | 2,350 | - | - | - | 2,350 | | | 10000/74490 |
| 12/13/24 | 11/6/24 | Nicole Cravens - Staples | Foundation Holiday Donor Reception - Supplies | - | 22 | - | - | - | 22 | | | 10000/74590 |
| 12/13/24 | 12/11/24 | John Mark Hutchins | Foundation Holiday Donor Reception - Flowers | - | 11 | - | - | - | 11 | | | 10001/74590 |
| 12/13/24 | 12/11/24 | Cindy Marin | Foundation Holiday Donor Reception - Cookies | - | 150 | - | - | - | 150 | | | 10001/74590 |
| 10/28/24 | 11/6/24 | All-O-Kisons Flowers | Flowers for Phyllis Prater (Gary) | - | 75 | - | - | - | 75 | 1 | \$ 75.00 | 10000/74590 |
| 11/1/24 | 10/30/24 | Catering Creations | Annual Retirement Reception - Catering | - | 1,403 | - | - | - | 1,403 | | | 10001/74490 |
| 12/2/24 | 12/4/24 | SCHRA Foodservice Program | Fayetteville Campus Holiday Luncheon | - | 240 | - | - | - | 240 | 20 | \$ 12.00 | 10001/74490 |
| 12/5/24 | 12/4/24 | The Chef Anthonys Experience | Smyrna Campus Holiday Luncheon | - | 825 | - | - | - | 825 | 60 | \$ 13.75 | 10001/74490 |
| 12/13/24 | 12/13/24 | Gondola Pizza & Steak House | Moore County Holiday Luncheon | - | 134 | - | - | - | 134 | 75 | \$ 1.78 | 10001/74590 |
| 12/13/24 | 12/13/24 | Whitts BBQ | Moore County Holiday Luncheon | - | 475 | - | - | - | 475 | 75 | \$ 6.34 | 10001/74590 |
| 12/13/24 | 12/20/24 | Pamela Renee Austin | Moore County Holiday Luncheon | - | 120 | - | - | - | 120 | 75 | \$ 1.60 | 10001/74590 |
| 8/30/24 | 2/21/25 | Courtesy Dry Cleaners | Dr. Torrence Luncheon - Dry cleaning for Tableclothes | - | 104 | - | - | - | 104 | 75 | \$ 1.39 | 10000/74490 |
| 12/13/24 | 2/26/25 | Michael Torrence | Foundation Holiday Donor Reception - Pastries | - | 165 | - | - | - | 165 | | | 10000/74590 |
| 12/13/24 | 2/21/25 | Lowe's | Foundation Holiday Donor Reception - Wood Board | - | 68 | - | - | - | 68 | | | 10000/74590 |
| 11/20/24 | 2/26/25 | Whiskey Trails Steakhouse | Donor Luncheon | - | 76 | - | - | - | 76 | 3 | \$ 25.31 | 10000/74590 |
| 10/25/24 | 2/26/25 | Marvin's Family Restaurant | Support Staff Meeting | - | 98 | - | - | - | 98 | 7 | \$ 14.05 | 10001/74590 |
| 12/13/24 | 2/18/25 | Lowe's | Foundation Holiday Donor Reception - Supplies | - | 25 | - | - | - | 25 | | | 10000/74590 |
| 12/13/24 | 2/18/25 | Walmart | Foundation Holiday Donor Reception - Supplies | - | 29 | - | - | - | 29 | | | 10000/74590 |
| 12/13/24 | 2/18/25 | Costco | Foundation Holiday Donor Reception - Poinsettias | - | 186 | - | - | - | 186 | | | 10000/74590 |
| 12/13/24 | 2/18/25 | Fuel So Good | Foundation Holiday Donor Reception - Cider | - | 80 | - | - | - | 80 | | | 10000/74590 |
| 12/13/24 | 2/18/25 | Hobby Lobby | Foundation Holiday Donor Reception - Supplies | - | 118 | - | - | - | 118 | | | 10000/74590 |
| 12/13/24 | 2/18/25 | Mark Hutchins | Reimbursement for Foundation Holiday Donor Reception-Wine | - | 98 | - | - | - | 98 | | | 10000/74590 |
| 12/13/24 | 2/18/25 | Laura Brown | Reimbursement for Foundation Holiday Donor Reception-Juices | - | 69 | - | - | - | 69 | | | 10000/74590 |
| 12/13/24 | 2/18/25 | Canva | Foundation Holiday Donor Reception - Invitations | - | 343 | - | - | - | 343 | | | 10000/74590 |
| 12/13/24 | 2/18/25 | Hobby Lobby | Foundation Holiday Donor Reception - Decor | - | 96 | - | - | - | 96 | | | 10000/74590 |
| 12/15/24 | 2/26/25 | Poppy & Parliament | Gift for ongoing Trustee-Gay Dempsey | - | 200 | - | - | - | 200 | 1 | \$ 200.00 | 10000/74590 |
| 8/12/24 | 2/26/25 | The Flower Shoppe | Flowers for Trustee - Scarbrough | - | 86 | - | - | - | 86 | 1 | \$ 86.32 | 10000/74590 |

Motlow State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2024 to June 30, 2025

| Event Date | Date Paid | Payee | Description of Event | President's Budgetary Accounts | | Other Accounts | | External Sources | Total | Number of Attendees | \$/Person | Organization & Account Code |
|--|-----------|-----------------------------------|--|--------------------------------|-----------------|----------------|-------------|------------------|------------------|---------------------|-----------|-----------------------------|
| | | | | Institutional | Foundation | Institutional | Foundation | | | | | |
| 10/8/24 | 2/26/25 | The Flower and Gift Shoppe | Plant for Trustee Brother in Law Funeral - Scarbrough | - | 75 | - | - | - | 75 | 1 | \$ 75.00 | 10000/74590 |
| 11/1/24 | 2/18/25 | McMurr's | Annual Retirement Reception - Signature Boards | - | 45 | - | - | - | 45 | | | 10001/74120 |
| 11/1/24 | 2/18/25 | Walmart | Annual Retirement Reception - Mums | - | 49 | - | - | - | 49 | | | 10001/74590 |
| 11/1/24 | 2/18/25 | Home Depot | Annual Retirement Reception - Rocking Chairs | - | 348 | - | - | - | 348 | 4 | \$ 87.00 | 10001/74590 |
| 11/1/24 | 2/26/25 | K&S Awards | Annual Retirement Reception - Name Plates | - | 40 | - | - | - | 40 | 4 | \$ 10.00 | 10001/74120 |
| 12/13/24 | 1/22/25 | Eric Brown | Foundation Holiday Donor Reception - Server | - | 100 | - | - | - | 100 | 1 | \$ 100.00 | 10000/74490 |
| N/A | 2/26/25 | Amazon.com | Holiday cards for Support Staff Council | - | 64 | - | - | - | 64 | | | 10001/74590 |
| 12/4/24 | 2/26/25 | Keepsake Catering | McMinnville Holiday Luncheon - Food | - | 250 | - | - | - | 250 | 33 | \$ 7.58 | 10001/74590 |
| 12/4/24 | 2/26/25 | Walmart | McMinnville Holiday Luncheon - Supplies | - | 51 | - | - | - | 51 | 33 | \$ 1.56 | 10001/74590 |
| 1/8/25 | 1/8/25 | Mimi's Bistro & Bakery | Rutherford Co. Legislative Breakfast | 667 | - | - | - | - | 667 | 28 | \$ 23.81 | 11000/74550 |
| 1/31/25 | 2/12/25 | Dr. Meagan McManus | Dominos reimbursement- Dual Enrollment Pilot Research | 84 | - | - | - | - | 84 | 12 | \$ 6.98 | 11000/74550 |
| 1/9/25 | 2/21/25 | Warren County High School | McMinnville Legislative Breakfast | 800 | - | - | - | - | 800 | 62 | \$ 12.90 | 11000/74550 |
| 2/18/25-2/19/25 | 2/19/25 | Panera Bread | SME Manf Imperative - Workforce Meeting | 159 | - | - | - | - | 159 | 15 | \$ 10.57 | 11000/74550 |
| 1/31/25 | 1/31/25 | Panera Bread | Dual Enrollment Pilot Research | 180 | - | - | - | - | 180 | 12 | \$ 14.99 | 11000/74550 |
| 2/25/25 | 2/25/25 | Michael Torrence | RUCO & Upper Cumberland Chamber of Commerce - Donuts | 26 | - | - | - | - | 26 | | | 11000/74550 |
| 2/15/25 | 2/15/25 | Miss Mary Bobo's Lynchburg | Meeting with Dr. James Simonton- Partnership and Agreements between Institutions | 66 | - | - | - | - | 66 | 2 | \$ 32.80 | 11000/74550 |
| 2/15/25 | 4/17/25 | Miss Mary Bobo's Lynchburg | Meeting with Dr. James Simonton- Partnership and Agreements between Institutions | (6) | - | - | - | - | (6) | 2 | \$ (2.85) | 11000/74550 |
| 4/23/25 | 4/19/25 | BMGX | BMGX Nashville - Funders and Deals Lunch | 180 | - | - | - | - | 180 | 2 | \$ 90.00 | 11000/74835 |
| 5/6/25 | 5/7/25 | Panera Bread | President's Cabinet Meeting | 102 | - | - | - | - | 102 | 16 | \$ 6.36 | 11000/74550 |
| 5/12/25 | 5/13/25 | The Chop House | 2025 Commencement Luncheon | 387 | - | - | - | - | 387 | 11 | \$ 35.16 | 11000/74550 |
| 6/10/25 | 6/9/25 | Cookeville Chamber Putnam Cnty | Signature Luncheon: The Intersection of Transportaton and Growth | 25 | - | - | - | - | 25 | 1 | \$ 25.00 | 11000/73150 |
| 5/20/25 | 6/4/25 | Tulahoma Area Chamber of Commerce | Women Impacting Community Awards & Luncheon | - | 390 | - | - | - | 390 | 16 | \$ 24.38 | 10000/74480 |
| 4/1/25 | 3/31/25 | Walmart | Cabinet Meeting | 46 | - | - | - | - | 46 | 14 | \$ 3.26 | 12101/74550 |
| 2/7/25 | 6/4/25 | Tulahoma Area Chamber of Commerce | Membership Banquet | - | 500 | - | - | - | 500 | 10 | \$ 50.00 | 10000/74480 |
| Total Business Meals and Hospitality Expenses for the President | | | | \$ 3,677 | \$ 9,639 | \$ - | \$ - | \$ - | \$ 13,316 | | | |

Motlow State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2024 to June 30, 2025

| Date Paid | Payee | Description | President's Budgetary Accounts | | Other Accounts | | External Sources | Total | Organization & Account Code |
|---|----------------------------|--|--------------------------------|-------------|----------------|-------------|------------------|-----------------|-----------------------------|
| | | | Institutional | Foundation | Institutional | Foundation | | | |
| 9/12/24 | T-Mobile | July Phone Service | \$ 34 | \$ - | \$ - | \$ - | \$ - | \$ 34 | 11000/74210 |
| 9/12/24 | T-Mobile | August Phone Service | 34 | - | - | - | - | 34 | 11000/74210 |
| 9/18/24 | CDW-G | Applecare+ for Macbook | 355 | - | - | - | - | 355 | 11000/74530 |
| 9/25/24 | Dr. Michael Torrence | Postage -Certified Mail for President signature | 33 | - | - | - | - | 33 | 11000/74230 |
| 10/2/24 | State of TN-Dept of Safety | Motor Vehicle Report for Electric Vehicle Project | 5 | - | - | - | - | 5 | 11000/74480 |
| 10/16/24 | T-Mobile | September Phone Service | 34 | - | - | - | - | 34 | 11000/74210 |
| 11/13/24 | T-Mobile | October Phone Service | 34 | - | - | - | - | 34 | 11000/74210 |
| 12/18/24 | T-Mobile | November Phone Service | 34 | - | - | - | - | 34 | 11000/74210 |
| 1/8/25 | T-Mobile | December Phone Service | 34 | - | - | - | - | 34 | 11000/74210 |
| 2/12/25 | T-Mobile | January Phone Service | 34 | - | - | - | - | 34 | 11000/74210 |
| 3/19/25 | T-Mobile | February Phone Service | 34 | - | - | - | - | 34 | 11000/74210 |
| 1/8/25 | CDW-G | Macbook for President | 3,698 | - | - | - | - | 3,698 | 11000/74596 |
| 1/8/25 | CDW-G | Applecare+ for Macbook | 288 | - | - | - | - | 288 | 11000/74530 |
| 1/6/25 | USPS | Postage for Dr. Torrence Thank You cards | 8 | - | - | - | - | 8 | 12501/74230 |
| 4/9/25 | T-Mobile | March Phone Service | 34 | - | - | - | - | 34 | 11000/74210 |
| 5/7/25 | T-Mobile | April Phone Service | 34 | - | - | - | - | 34 | 11000/74210 |
| 6/4/25 | T-Mobile | May Phone Service | 34 | - | - | - | - | 34 | 11000/74210 |
| 6/30/25 | T-Mobile | June Phone Service | 34 | - | - | - | - | 34 | 11000/74210 |
| 3/31/25 | THEITS | Registration for TN Higher Education IT Symposium 2025 May 18-20 | 400 | - | - | - | - | 400 | 11300/74835 |
| Total Other Operating Expenses for the President | | | \$ 5,199 | \$ - | \$ - | \$ - | \$ - | \$ 5,199 | |

**Pellissippi State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2024 to June 30, 2025**

| President: | Supplemental Schedule | President's Budgetary Accounts | | Other Accounts | | External Sources | Total |
|--|-----------------------|--------------------------------|-------------|------------------|-------------|------------------|-------------------|
| | | Institutional | Foundation | Institutional | Foundation | | |
| Salary and Benefits | | \$ 320,590 | \$ - | \$ - | \$ - | \$ 1,000 | \$ 321,590 |
| Bonus Payments | | - | - | - | - | - | - |
| Discretionary Allowance | | 4,000 | - | - | - | - | 4,000 |
| Housing Allowance | | 12,000 | - | - | - | - | 12,000 |
| Vehicle Allowance | | - | - | - | - | - | - |
| Other Allowances | | 1,200 | - | - | - | - | 1,200 |
| Salary, Benefits & Other Payments | | <u>337,790</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,000</u> | <u>338,790</u> |
| Travel | A | 16,220 | - | 13,118 | - | - | 29,338 |
| Business Meals and Hospitality | B | 2,079 | - | - | - | - | 2,079 |
| Other Expenses | C | 28,170 | - | - | - | - | 28,170 |
| Total Expenses for the President | | <u>384,259</u> | <u>-</u> | <u>13,118</u> | <u>-</u> | <u>1,000</u> | <u>398,377</u> |
| President's Office: | | | | | | | |
| Salary and Benefits (2 FTE) | | 102,714 | - | - | - | - | 102,714 |
| Travel | | 34 | - | - | - | - | 34 |
| Business Meals and Hospitality | | 9,765 | - | - | - | - | 9,765 |
| Other Expenses | | 14,893 | - | - | - | - | 14,893 |
| | | <u>127,405</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>127,405</u> |
| Total Expenses | | <u>\$ 511,663</u> | <u>\$ -</u> | <u>\$ 13,118</u> | <u>\$ -</u> | <u>\$ 1,000</u> | <u>\$ 525,782</u> |

Additional Disclosures:

Discretionary Allowance- The President is provided a discretionary allowance of \$4,000 per year.

Housing Allowance- The President is provided a housing allowance of \$12,000 per year.

Vehicle - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2025 was \$33,362.00. Costs to maintain the vehicle are paid by the college and totaled \$327.10 (Organization Code 100010) for the period.

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

President's Office-Other Expenses - Includes \$8,000.00 renewal and replacement allocation for automobile.

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

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

Pellissippi State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2024 to June 30, 2025

| Departure Date | Return Date | Date Paid | Location | Purpose | Transportation | Lodging | Meals & Incidentals | Other | President's Budgetary Accounts | | Other Accounts | | External Sources | Total | Organization & Account Code |
|--|-------------|-----------|------------------------|---|-----------------|-----------------|---------------------|-----------------|--------------------------------|-------------|------------------|-------------|------------------|------------------|------------------------------|
| | | | | | | | | | Institutional | Foundation | Institutional | Foundation | | | |
| 9/18/24 | 9/20/24 | 10/1/24 | Dyersburg, TN | TBR Quarterly Board Meeting | \$ - | \$ 282 | \$ 104 | \$ - | \$ 385 | \$ - | \$ - | \$ - | \$ - | \$ 385 | 100010/73100 |
| 10/27/02 | 10/29/24 | 11/14/24 | Nashville, TN | TBR President's Retreat | | 582 | 198 | 81 | 860 | | | | | 860 | 100010/73100 |
| 11/7/24 | 11/9/24 | 11/14/24 | Franklin, TN | TNCIS Conference | | 398 | 148 | 22 | 567 | | | | | 567 | 100010/73110 |
| 11/16/24 | 11/18/24 | 11/26/24 | Huntsville, AL | NJCAA Soccer Tournament | | 416 | 185 | | 185 | | 416 | | | 601 | 100010/73200 216031/73350 |
| 12/6/24 | 12/10/24 | 9/18/24 | Austin, TX | HERDI South Annual Meeting and SACSCOC Meeting | 493 | 1,124 | 360 | 780 | 2,757 | | | | | 2,757 | 100010/73200 |
| 2/18/25 | 2/21/25 | 11/17/24 | Philadelphia, PA | Achieving the Dream Conference | 885 | 855 | 322 | 127 | 2,190 | | | | | 2,190 | 100010/73210 |
| 2/26/25 | 2/28/25 | 3/6/25 | Nashville, TN | TBR Soar Conference | | 727 | 215 | | 942 | | | | | 942 | 100010/73110 |
| 3/7/25 | 3/14/25 | 4/17/25 | Accra, Ghana | Ghana Professional Development Program | 1,486 | | 760 | 3,408 | 1,153 | | 4,500 | | | 5,653 | 100010/73980 TnCIS |
| 3/14/25 | 3/22/25 | 4/17/25 | Prague, Czech Republic | Pellissippi State Variations Choir Program | 1,404 | | 651 | 1,151 | 651 | | 2,555 | | | 3,206 | 100010/73980 TnCIS |
| 3/31/25 | 4/1/25 | 3/14/25 | Nashville, TN | Tennessee College Association Annual Meeting | | 223 | 129 | 88 | 441 | | | | | 441 | 100010/73110 |
| 4/8/25 | 4/8/25 | 4/10/25 | Knoxville, TN | Premier Partner Program Meeting | - | - | - | 7 | 7 | - | - | - | - | 7 | 100010/73100 |
| 4/12/25 | 4/16/25 | 11/7/24 | Nashville, TN | AACC Annual Conference | 454 | 988 | 301 | 1,136 | 2,879 | | | | | 2,879 | 100010/73110 |
| 5/15/25 | 5/24/25 | 6/3/25 | Tokyo, Japan | TnCIS Japan Program | 2,233 | 223 | 1,079 | 2,177 | 1,413 | - | 4,299 | - | - | 5,712 | 100050/73420 TnCIS 200111 |
| 6/8/25 | 6/11/25 | 6/27/25 | Asheville, NC | Community Colleges of Appalachia Annual Meeting | - | 641 | 280 | 45 | 966 | - | - | - | - | 966 | 100010/73210 |
| 6/12/25 | 6/13/25 | 6/30/25 | Kingsport, TN | TBR Quarterly Board Meeting | - | 129 | 102 | - | 231 | - | - | - | - | 231 | 100010/73100 |
| 6/24/25 | 6/28/25 | 6/30/25 | Atlanta, GA | Skills USA Conference | 592 | 955 | 387 | 6 | 592 | - | 1,348 | - | - | 1,941 | 100010/73400 211050/73400 |
| Total Travel Expenses for the President | | | | | \$ 7,548 | \$ 7,543 | \$ 5,219 | \$ 9,028 | \$ 16,220 | \$ - | \$ 13,118 | \$ - | \$ - | \$ 29,338 | |

Pellissippi State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2024 to June 30, 2025

| 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 | | | | | |
| 8/5/24 | 8/13/24 | Panera | Cabinet Retreat Lunch | \$ 85 | \$ - | \$ - | \$ - | \$ - | \$ 85 | 6 | \$ 14.11 | 100050/74984 |
| 9/17/24 | 10/1/24 | Dunkin Donuts | President's Office Open House | 26 | - | - | - | - | 26 | 12 | \$ 2.17 | 100010/74984 |
| 9/23/24 | 10/10/24 | Five Star | Cabinet Lunch with TBR | 98 | - | - | - | - | 98 | 7 | \$ 13.95 | 100050/74984 |
| 9/27/24 | 11/4/24 | Five Star | Breakfast with President | 261 | - | - | - | - | 261 | 65 | \$ 4.02 | 100010/74984 |
| 11/7/24 | 11/26/24 | Five Star | Coffee with the President | 120 | - | - | - | - | 120 | 25 | \$ 4.80 | 100010/74984 |
| 1/8/25 | 1/14/25 | Panera | Listening Tour with Brian | 188 | - | - | - | - | 188 | 11 | \$ 17.14 | 100050/74984 |
| 1/13/25 | 1/14/25 | Potchke Deli | Lapps Attendees Team Lunch | 115 | - | - | - | - | 115 | 6 | \$ 19.17 | 100050/74984 |
| 3/4/25 | 3/13/25 | Five Star | Accountability Team Lunch Meeting | 389 | - | - | - | - | 389 | 50 | \$ 7.77 | 100010/74984 |
| 4/17/25 | 4/24/25 | Five Star | President's Office Open House - Ice Cream Social | 375 | - | - | - | - | 375 | 250 | \$ 1.50 | 100050/74984 |
| 5/5/25 | 5/6/25 | Potchke Deli | Accountability Team Lunch Meeting | 139 | - | - | - | - | 139 | 7 | \$ 19.79 | 100050/74984 |
| 5/7/25 | 5/16/25 | Five Star | Conversation about Advising in a Career Immersion College | 112 | - | - | - | - | 112 | 7 | \$ 15.95 | 100050/74984 |
| 5/19/25 | 5/28/25 | Five Star | Cabinet Meeting with THEC | 120 | - | - | - | - | 120 | 8 | \$ 14.95 | 100050/74984 |
| 6/16/25 | 6/24/25 | Five Star | President Lunch with the Crichlow's | 53 | - | - | - | - | 53 | 5 | \$ 10.50 | 100050/74984 |
| Total Business Meals and Hospitality Expenses for the President | | | | \$ 2,079 | \$ - | \$ - | \$ - | \$ - | \$ 2,079 | | | |

Pellissippi State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2024 to June 30, 2025

| Date Paid | Payee | Description | President's Budgetary Accounts | | Other Accounts | | External Sources | Total | Organization & Account Code |
|---|----------------|---------------------------------|--------------------------------|-------------|----------------|-------------|------------------|------------------|-----------------------------|
| | | | Institutional | Foundation | Institutional | Foundation | | | |
| 7/9/24 | EAB Global Inc | EAB Strategic Advisory Services | \$ 25,758 | \$ - | \$ - | \$ - | \$ - | \$ 25,758 | 100050/74480 |
| 5/20/24 | EAB Global Inc | EAB Strategic Advisory Services | 2,412 | - | - | - | - | 2,412 | 100050/74480 |
| Total Other Operating Expenses for the President | | | \$ 28,170 | \$ - | \$ - | \$ - | \$ - | \$ 28,170 | |

**Southwest Tennessee Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2024 to June 30, 2025**

| President: | Supplemental Schedule | President's Budgetary Accounts | | Other Accounts | | External Sources | Total |
|--|-----------------------|--------------------------------|-----------------|-----------------|-------------|------------------|-------------------|
| | | Institutional | Foundation | Institutional | Foundation | | |
| Salary and Benefits | | \$ 309,844 | \$ - | \$ - | \$ - | \$ - | \$ 309,844 |
| Bonus Payments | | 7,448 | - | - | - | - | 7,448 |
| Discretionary Allowance | | 4,008 | - | - | - | - | 4,008 |
| Housing Allowance | | 12,000 | - | - | - | - | 12,000 |
| Vehicle Allowance | | 8,400 | - | - | - | - | 8,400 |
| Other Allowances | | 1,728 | - | - | - | - | 1,728 |
| Salary, Benefits & Other Payments | | <u>343,428</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>343,428</u> |
| Travel | A | 12,161 | - | - | - | 3,554 | 15,715 |
| Business Meals and Hospitality | B | 14,821 | - | - | - | - | 14,821 |
| Other Expenses | C | 41,911 | 1,500 | 2,900 | - | - | 46,311 |
| Total Expenses for the President | | <u>412,321</u> | <u>1,500</u> | <u>2,900</u> | <u>-</u> | <u>3,554</u> | <u>420,275</u> |
| President's Office: | | | | | | | |
| Salary and Benefits (2 FTE) | | 163,376 | - | - | - | - | 163,376 |
| Travel | | 604 | - | - | - | - | 604 |
| Business Meals and Hospitality | | - | - | - | - | - | - |
| Other Expenses | | - | - | - | - | - | - |
| | | <u>163,980</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>163,980</u> |
| Total Expenses | | <u>\$ 576,301</u> | <u>\$ 1,500</u> | <u>\$ 2,900</u> | <u>\$ -</u> | <u>\$ 3,554</u> | <u>\$ 584,255</u> |

Additional Disclosures:

Bonus Payments – The President was authorized for and received a bonus payment during the period of \$7,448. She received \$3,669 on 7/31/24 and \$3,779 on 6/30/25.

Housing - The President is provided a housing allowance of \$12,000 per year.

Vehicle - The President is provided a vehicle allowance of \$8,400 per year.

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

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

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

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

**Southwest Tennessee Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2024 to June 30, 2025**

| 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 | | | |
| 7/30/24 | 7/31/24 | 8/27/2024, 11/30/24 | Nashville, TN | TBR Reimagining the Community College | \$ 64 | \$ 202 | \$ 119 | \$ - | 24 | \$ - | \$ - | \$ - | \$ 361 | 385 | 10000/73100 |
| 8/6/24 | 8/9/24 | 8/27/24 | Washington, DC | American Association of Community Colleges Board of Directors Retreat | 842 | 1,075 | 105 | 139 | 2,161 | - | - | - | - | 2,161 | 10000/73200 |
| 9/19/24 | 9/20/24 | 10/14/24 | Dyersburg, TN | TBR Quarterly Board Meeting | - | 131 | 89 | - | 220 | - | - | - | - | 220 | 10000/73100 |
| 10/27/24 | 10/29/24 | 10/17/24 | Nashville, TN | TBR 2024 President's Retreat | 366 | 606 | 95 | - | 1,067 | - | - | - | - | 1,067 | 10000/73100 |
| 12/5/24 | 12/10/24 | 12/16/24 | Austin, TX | Southern Association of Colleges & Schools Commission on Colleges Annual Meeting | 571 | 1,040 | - | - | - | - | - | - | 1,611 | 1,611 | 10000/73200 |
| 11/12/24 | 11/15/24 | 1/14/25 | Washington, DC | American Association of Community Colleges Commission, Committee & Board Meeting | 473 | 24 | - | - | 497 | - | - | - | - | 497 | 10000/73200 |
| 2/25/25 | 2/28/25 | 3/3/25 | Nashville, TN | TBR 2025 SOAR Awards | 291 | 1,114 | 192 | 35 | 1,631 | - | - | - | - | 1,631 | 10000/73100 |
| 2/17/25 | 2/21/25 | 2/19/25 | Philadelphia, PA | ATD DREAM 2025 Conference | 352 | 1,089 | 504 | 276 | 2,221 | - | - | - | - | 2,221 | 10000/73200 |
| 3/10/25 | 3/14/25 | 2/19/2025, 4/8/2025, 4/21/2025 | San Diego, CA | Aspen Institute | 1,492 | 1,235 | 301 | - | 1,793 | - | - | - | 1,235 | 3,027 | 10000/73200 |
| 4/11/25 | 4/16/25 | 5/12/25 | Nashville, TN | American Association of Community Colleges Conference | 125 | 1,622 | 301 | - | 2,048 | - | - | - | - | 2,048 | 10000/73100 |
| 4/6/25 | 4/8/25 | 5/16/25 | Buchanan, TN | TBR President's and Board Retreat | - | 29 | - | - | 29 | - | - | - | - | 29 | 10000/73100 |
| 6/9/25 | 6/12/25 | 6/17/25 | Woodland, TX | Southern Association of Colleges & Schools Commission on Colleges Summer Meeting | 347 | - | 132 | - | 132 | - | - | - | 347 | 479 | 10000/73200 |
| 6/26/25 | 6/28/25 | 6/17/25 | Dallas, TX | American Association of Community Colleges CEO Search Committee | 104 | - | - | - | 104 | - | - | - | - | 104 | 10000/73200 |
| 7/16/25 | 7/17/25 | 6/13/25 | Nashville, TN | TBR RCC Convening (prepaid for hotel) | - | 235 | - | - | 235 | - | - | - | - | 235 | 10000/73100 |
| Total Travel Expenses for the President | | | | | \$ 5,027 | \$ 8,401 | \$ 1,837 | \$ 450 | \$ 12,161 | \$ - | \$ - | \$ - | \$ 3,554 | \$ 15,715 | |

Southwest Tennessee Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2024 to June 30, 2025

| 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 | | | | | |
| 7/10/24 | 7/27/24 | Donelson's Catering Inc | President's Leadership Retreat | \$ 2,550 | \$ - | \$ - | \$ - | \$ - | \$ 2,550 | 100 | \$ 25.50 | 10000/74985 |
| 9/24/24 | 9/30/24 | The Taste at Southwest | Meeting with Swim Digital Group | 56 | - | - | - | - | 56 | 3 | \$ 18.50 | 10000/74985 |
| 10/8/24 | 10/23/24 | The Taste at Southwest | Fireside Chat with the President | 620 | - | - | - | - | 620 | 40 | \$ 15.50 | 10000/74985 |
| 2/13/25 | 2/19/25 | The Taste at Southwest | President's Cabinet Meeting | 165 | - | - | - | - | 165 | 22 | \$ 7.50 | 10000/74985 |
| 4/29/25 | 5/6/25 | Sams Club Direct | Senior Staff Retreat 2025 | 83 | - | - | - | - | 83 | 10 | \$ 8.33 | 10000/74985 |
| 4/29/25 | 5/6/25 | Diletha Williams | Ice for Senior Leadership Retreat 2025 | 5 | - | - | - | - | 5 | 10 | \$ 0.46 | 10000/74985 |
| 12/12/24 | 5/6/25 | Donelson's Catering | Annual Employee Appreciation Event | 10,974 | - | - | - | - | 10,974 | 400 | \$ 27.44 | 10000/74985 |
| 5/1/25 | 5/6/25 | The Taste at Southwest | President's Cabinet Meeting | 165 | - | - | - | - | 165 | 22 | \$ 7.50 | 10000/74985 |
| 4/29/25 | 6/10/25 | U S Bank Corp Payment System | Lunch for Senior Staff Retreat | 204 | - | - | - | - | 204 | 10 | \$ 20.44 | 10000/74985 |
| Total Business Meals and Hospitality Expenses for the President | | | | \$ 14,821 | \$ - | \$ - | \$ - | \$ - | \$ 14,821 | | | |

Southwest Tennessee Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2024 to June 30, 2025

| Date Paid | Payee | Description | President's Budgetary Accounts | | Other Accounts | | External Sources | Total | Organization & Account Code |
|-----------|--|--|--------------------------------|------------|----------------|------------|------------------|--------|-----------------------------|
| | | | Institutional | Foundation | Institutional | Foundation | | | |
| 7/27/24 | Hattiloo Theatre | Rental space for President's Leadership Retreat | \$ 900 | \$ - | \$ - | \$ - | \$ - | \$ 900 | 10000/74630 |
| 7/31/24 | Intercompany charge | Printing Serv-Copies | 5 | - | - | - | - | 5 | 10000/74110 |
| 7/31/24 | Intercompany charge | Printing Serv-President Book | 111 | - | - | - | - | 111 | 10000/74110 |
| 7/31/24 | Intercompany charge | Printing Serv-Agenda | 25 | - | - | - | - | 25 | 10000/74110 |
| 7/31/24 | Intercompany charge | Large Format-24 x 36 Easel Poster | 40 | - | - | - | - | 40 | 10000/74110 |
| 8/12/24 | Verizon Wireless | Verizon wireless July 24 | 34 | - | - | - | - | 34 | 10000/74296 |
| 8/12/24 | Ekundayo Bandele | President's Leadership Retreat workshop and speech | 1,500 | - | - | - | - | 1,500 | 10000/74490 |
| 8/12/24 | Diletha Williams | President's Leadership Retreat flowers | 165 | - | - | - | - | 165 | 10000/74490 |
| 8/12/24 | Diletha Williams | President's Leadership Retreat | 9 | - | - | - | - | 9 | 10000/74490 |
| 8/12/24 | Diletha Williams | Sympathy Cards | 11 | - | - | - | - | 11 | 10000/74520 |
| 8/27/24 | Amazon.com | Utopia Kitchen Rectangle Table Cloth 2pk | 23 | - | - | - | - | 23 | 10000/74530 |
| 8/27/24 | President's Round Table | Annual Individual membership | 600 | - | - | - | - | 600 | 10000/74480 |
| 8/31/24 | Intercompany charge | Postage - August 2024 | 1 | - | - | - | - | 1 | 10000/74230 |
| 9/6/24 | Verizon Wireless | Verizon wireless Aug 24 | 34 | - | - | - | - | 34 | 10000/74296 |
| 9/6/24 | Amazon.com | Good to Great: Why Some Companies Make | 499 | - | - | - | - | 499 | 10000/74515 |
| 9/24/24 | Staples Business Advantage | Office supplies | 62 | - | - | - | - | 62 | 10000/74520 |
| 9/30/24 | Verizon Wireless | Verizon wireless August 24 | 34 | - | - | - | - | 34 | 10000/74296 |
| 9/30/24 | Intercompany charge | Postage - September 2024 | 1 | - | - | - | - | 1 | 10000/74230 |
| 10/1/24 | Tresa L. Danley | Reimb-Shelby Cty clerk Office - Notary Public renew | 16 | - | - | - | - | 16 | 10000/74480 |
| 10/1/24 | Tresa L. Danley | Reimb- Surety Bond-Bond required for notary | 50 | - | - | - | - | 50 | 10000/74480 |
| 10/1/24 | Tresa L. Danley | Reimb- Am Assoc of notaries-#03-243651789-stamp | 45 | - | - | - | - | 45 | 10000/74480 |
| 10/17/24 | Macon Cleaners | Cleaning for tablecloths used for | 195 | - | - | - | - | 195 | 10000/74490 |
| 10/17/24 | U S Bank Corp Payment System | President's Leadership Academy-3 books | 56 | - | - | - | - | 56 | 10000/76350 |
| 10/31/24 | Intercompany charge | Printing Serv-worksheet packet | 48 | - | - | - | - | 48 | 10000/74110 |
| 10/31/24 | Intercompany charge | Postage - October 2024 | 3 | - | - | - | - | 3 | 10000/74230 |
| 10/31/24 | Intercompany charge | Local travel to campuses-Oct 24 | 48 | - | - | - | - | 48 | 10000/73920 |
| 11/11/24 | American Association of Community Colleges | AACC/President's Academy Fee | 75 | - | - | - | - | 75 | 10000/74480 |
| 11/11/24 | Diletha Williams | Dollar Tree-Reimb-fireside chat w/President, tablecloths purchased | 14 | - | - | - | - | 14 | 10000/74520 |

Southwest Tennessee Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2024 to June 30, 2025

| Date Paid | Payee | Description | President's Budgetary Accounts | | Other Accounts | | External Sources | Total | Organization & Account Code |
|------------|-------------------------------------|---|--------------------------------|------------|----------------|------------|------------------|-------|-----------------------------|
| | | | Institutional | Foundation | Institutional | Foundation | | | |
| 11/11/24 | Verizon Wireless | Verizon wireless Oct 24 | 34 | - | - | - | - | 34 | 10000/74296 |
| 11/20/24 | Swim Digital Group | Consulting Fees | 8,650 | - | - | - | - | 8,650 | 10000/74440 |
| 12/4/24 | Macon Cleaners | Cleaning for 2 red and 2 blue tablecloths used for events. | 43 | - | - | - | - | 43 | 10000/74490 |
| 12/4/24 | Macon Cleaners | Cleaning for 12 white and 2 blue tablecloths used for events. | 152 | - | - | - | - | 152 | 10000/74490 |
| 12/4/24 | Charles Fleming | The Underground Band performance at Employee Appreciation event | 1,750 | - | - | - | - | 1,750 | 10000/74490 |
| 12/10/24 | Diletha Williams | Dollar Tree-Reimb tablecloths-HC Retiree's reception | 5 | - | - | - | - | 5 | 10000/74490 |
| 12/10/24 | Diletha Williams | Walmart-Reimb for sympathy cards | 18 | - | - | - | - | 18 | 10000/74520 |
| 12/17/24 | Sams Club Direct | Supplies for Employee Appreciation Event | 99 | - | - | - | - | 99 | 10000/74490 |
| 12/17/24 | Verizon Wireless | Verizon wireless Nov 24 | 34 | - | - | - | - | 34 | 10000/74296 |
| 12/18/24 | Staples Business Advantage | Office supplies | 81 | - | - | - | - | 81 | 10000/74520 |
| 12/31/24 | Intercompany charge | Postage - December 2024 | 1 | - | - | - | - | 1 | 10000/74230 |
| 12/31/24 | Intercompany charge | Local travel to campuses-Dec 24 | 43 | - | - | - | - | 43 | 10000/73920 |
| 1/14/25 | Verizon Wireless | Verizon wireless Dec 24 | 34 | - | - | - | - | 34 | 10000/74296 |
| 12/9/2024 | Diletha Williams | Supplies for Employee Event - Dollar General | 19 | - | - | - | - | 19 | 10000/74490 |
| 12/9/2024 | Diletha Williams | Supplies for Employee Event - Dollar Tree | 11 | - | - | - | - | 11 | 10000/74490 |
| 12/17/2024 | Tennessee College Association | TCA Annual Membership | 100 | - | - | - | - | 100 | 10000/74480 |
| 12/23/24 | Swim Digital Group | Consulting Fee | 8,650 | - | - | - | - | 8,650 | 10000/74440 |
| 12/23/24 | Mid-South Minoirty Business Council | Membership | - | - | 2,900.00 | - | - | 2,900 | 60000/74480 |
| 1/8/2025 | Macon Cleaners | Employee Event - Drycleaning tablecloths | 260 | - | - | - | - | 260 | 10000/74490 |
| 1/8/2025 | Poundcake Productions | Sponsorship of event for a comedy show - student recruiting event | - | 1,500 | - | - | - | 1,500 | 11250/74490 |
| 1/31/25 | Intercompany charge | Postage - January 2025 | 1 | - | - | - | - | 1 | 10000/74230 |
| 2/3/25 | Staples Business Advantage | Office supplies | 84 | - | - | - | - | 84 | 10000/74520 |
| 2/4/25 | Federal Express | Shipping services | 11 | - | - | - | - | 11 | 10000/74240 |
| 2/5/25 | Swim Digital Group | Consulting Fees | 7,425 | - | - | - | - | 7,425 | 10000/74440 |
| 2/12/25 | Pugh's Flowers | Greenhouse plant plus container | 94 | - | - | - | - | 94 | 10000/74490 |
| 2/18/25 | Verizon Wireless | Verizon wireless Jan 25 | 34 | - | - | - | - | 34 | 10000/74296 |
| 2/18/25 | U S Bank Corp Payment System | Memphis Business Journal subscription | 180 | - | - | - | - | 180 | 10000/74480 |

Southwest Tennessee Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2024 to June 30, 2025

| Date Paid | Payee | Description | President's Budgetary Accounts | | Other Accounts | | External Sources | Total | Organization & Account Code |
|---|------------------------------|--|--------------------------------|-----------------|-----------------|-------------|------------------|------------------|-----------------------------|
| | | | Institutional | Foundation | Institutional | Foundation | | | |
| 3/3/25 | Swim Digital Group | Consulting Fees | 7,425 | - | - | - | - | 7,425 | 10000/74440 |
| 3/13/25 | Verizon Wireless | Verizon wireless Feb 25 | 34 | - | - | - | - | 34 | 10000/74296 |
| 3/17/25 | Staples Business Advantage | Office supplies | 67 | - | - | - | - | 67 | 10000/74520 |
| 3/27/25 | Diletha Williams | Dollar Tree-Sympathy Cards | 6 | - | - | - | - | 6 | 10000/74520 |
| 3/27/25 | Pugh's Flowers | Flowers for the family of deceased student Jacory Dixon | 99 | - | - | - | - | 99 | 10000/74490 |
| 3/31/25 | Intercompany charge | Postage - March 2025 | 1 | - | - | - | - | 1 | 10000/74230 |
| 4/9/25 | Verizon Wireless | Verizon wireless Mar 25 | 34 | - | - | - | - | 34 | 10000/74296 |
| 4/11/25 | MTM Recognition | Faculty & Staff Awards Luncheon | 607 | - | - | - | - | 607 | 10000/74762 |
| 4/15/25 | TN College Association | TN College Association-Sponsorship Invoice-Annual Meeting 4/1/25 | 500 | - | - | - | - | 500 | 10000/74480 |
| 4/30/24 | Intercompany charge | Local travel to campuses-April 25 | 27 | - | - | - | - | 27 | 10000/73920 |
| 5/14/25 | Amazon.com | Senior Staff Retreat 2025-Books | 167 | - | - | - | - | 167 | 10000/74525 |
| 5/20/25 | Verizon Wireless | Verizon wireless Apr 25 | 34 | - | - | - | - | 34 | 10000/74296 |
| 5/31/25 | Intercompany charge | Printing Serv-President Letterhead | 15 | - | - | - | - | 15 | 10000/74110 |
| 5/31/25 | Intercompany charge | Postage - May 2025 | 2 | - | - | - | - | 2 | 10000/74230 |
| 6/2/25 | Staples Business Advantage | Office supplies | 106 | - | - | - | - | 106 | 10000/74520 |
| 6/10/25 | U S Bank Corp Payment System | Rent a room in Courtyard by Marriott for Sr Staff Retreat | 300 | - | - | - | - | 300 | 10000/74630 |
| 6/10/25 | Verizon Wireless | Verizon wireless May 25 | 34 | - | - | - | - | 34 | 10000/74296 |
| 6/30/25 | Intercompany charge | Postage - June 2025 | 1 | - | - | - | - | 1 | 10000/74230 |
| 6/30/25 | Verizon Wireless | Verizon wireless June 25 | 34 | - | - | - | - | 34 | 10000/74296 |
| Total Other Operating Expenses for the President | | | \$ 41,911 | \$ 1,500 | \$ 2,900 | \$ - | \$ - | \$ 46,311 | |

Walters State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2024 to June 30, 2025

| President: | Supplemental Schedule | President's Budgetary Accounts | | Other Accounts | | External Sources | Total |
|--|-----------------------|--------------------------------|-------------|----------------|-----------------|------------------|-------------------|
| | | Institutional | Foundation | Institutional | Foundation | | |
| Salary and Benefits | | \$ 340,478 | \$ - | \$ - | \$ - | \$ - | \$ 340,478 |
| Bonus Payments | | 4,149 | - | - | - | - | 4,149 |
| Discretionary Allowance | | 4,000 | - | - | - | - | 4,000 |
| Housing Allowance | | 12,000 | - | - | - | - | 12,000 |
| Vehicle Allowance | | 8,400 | - | - | - | - | 8,400 |
| Other Allowances | | - | - | - | - | - | - |
| Salary, Benefits & Other Payments | | <u>369,027</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>369,027</u> |
| Travel | A | 9,500 | - | - | - | - | 9,500 |
| Business Meals and Hospitality | B | 4,422 | - | - | 4,971 | - | 9,393 |
| Other Expenses | C | - | - | - | 700 | - | 700 |
| Total Expenses for the President | | <u>382,950</u> | <u>-</u> | <u>-</u> | <u>5,671</u> | <u>-</u> | <u>388,621</u> |
| President's Office: | | | | | | | |
| Salary and Benefits (1.5 FTE) | | 163,693 | - | - | - | - | 163,693 |
| Travel | | - | - | - | - | - | - |
| Business Meals and Hospitality | | - | - | - | - | - | - |
| Other Expenses | | 81,205 | - | - | - | - | 81,205 |
| | | <u>244,898</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>244,898</u> |
| Total Expenses | | <u>\$ 627,848</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 5,671</u> | <u>\$ -</u> | <u>\$ 633,519</u> |

Additional Disclosures:

Bonus Payments – The President was authorized for and received a bonus payment during the period of \$800.00 for longevity and \$3,349 from TBR.

Discretionary Allowance- The President is provided a discretionary allowance of \$4,000 per year.

Housing - The President is provided a housing allowance of \$12,000 per year.

Vehicle - The President is provided a vehicle allowance of \$8,400 per year.

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, 2024 to June 30, 2025

| 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 | | | |
| 7/12/24 | 7/21/24 | 7/24/24 | Galapagos | TnCIS Professional Development Program | \$ 205 | \$ - | \$ 751 | \$ 198 | \$ 1,153 | \$ - | \$ - | \$ - | \$ - | \$ 1,153 | 11000-73230 |
| 9/18/24 | 9/20/24 | 9/25/24 | Nashville, TN & Dyersburg, TN | TBR Quarterly Board Meeting | - | 264 | 148 | - | 411 | - | - | - | - | 411 | 11000-73110 |
| 10/2/24 | 10/3/24 | 10/8/24 | Chicago, IL | NBT Foundation Annual Awards Gala (grant) | 491 | 229 | 119 | 36 | 875 | - | - | - | - | 875 | 11000-73210 |
| 10/27/24 | 10/29/24 | 10/31/24 | Nashville, TN | TBR Presidents' Retreat | - | 721 | 198 | - | 918 | - | - | - | - | 918 | 11000-73110 |
| 10/8/24 | 10/8/24 | 11/5/24 | Elizabethton, TN to Morristown, TN | Travel for Chris Hyder (President report auditor) | 83 | - | - | - | 83 | - | - | - | - | 83 | 11000-73110 |
| 11/8/24 | 11/9/24 | 11/18/24 | Petersburg, VA & Mechanicsville, VA | NJCAA District Volleyball Tournament & Cross Country National Meet | 771 | 193 | 102 | 44 | 1,110 | - | - | - | - | 1,110 | 11000-73210 |
| 11/19/24 | 11/21/24 | 11/26/24 | Cedar Rapids, IA | NJCAA Volleyball National Championship | 823 | - | 170 | 66 | 1,059 | - | - | - | - | 1,059 | 11000-73210 |
| 4/13/25 | 4/17/25 | 12/3/24 | Nashville, TN | Registration for 2025 AACC Conference | - | - | - | 850 | 850 | - | - | - | - | 850 | 11000-73110 |
| 12/9/24 | 12/10/24 | 12/17/24 | Nashville, TN | TBR Quarterly Board Meeting | - | 134 | 119 | - | 253 | - | - | - | - | 253 | 11000-73110 |
| 11/19/24 | 11/22/24 | 12/17/24 | Cedar Rapids, IA | NJCAA Volleyball National Championship | - | 581 | - | - | 581 | - | - | - | - | 581 | 11000-73210 |
| 2/26/25 | 2/28/25 | 3/6/25 | Nashville, TN | TBR Quarterly Board Meeting & SOAR awards activities and programs | - | 858 | 215 | - | 1,073 | - | - | - | - | 1,073 | 11000-73110 |
| | | 3/10/25 | | Partial refund from Delta for ATL-TYS flights last summer from TnCIS | (148) | - | - | - | (148) | - | - | - | - | (148) | 11000-73230 |
| 4/13/25 | 4/15/25 | 4/16/25 | Nashville, TN | Leadership Program Committee attended & presented on the program at the AACC Annual Convention | 58 | 659 | 215 | - | 932 | - | - | - | - | 932 | 11000-73130 |
| 4/15/25 | 4/17/25 | 4/28/25 | Denton, TX | 2025 Annual NJCAA Convention | 120 | - | - | - | 120 | - | - | - | - | 120 | 11000-73210 |
| 6/12/25 | 6/13/25 | 6/18/25 | Kingsport, TN | TBR Quarterly Board Meeting | 129 | 102 | - | - | 231 | - | - | - | - | 231 | 11000-73110 |
| Total Travel Expenses for the President | | | | | \$ 2,532 | \$ 3,740 | \$ 2,035 | \$ 1,194 | \$ 9,500 | \$ - | \$ - | \$ - | \$ - | \$ 9,500 | |

Walters State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2024 to June 30, 2025

| 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 | | | | | |
| 8/14/24 | 7/24/24 | Morristown Area Chamber of Commerce | Morristown Area Chamber Membership Breakfast sponsorship | \$ 300 | \$ - | \$ - | \$ - | \$ - | \$ 300 | various | | 11000-74981 |
| 8/14/24 | 8/19/24 | Southern Traditions Catering | Breakfast for Morristown Chamber membership meeting hosted by WSCC | 1,925 | - | - | - | - | 1,925 | various | | 11000-74981 |
| 8/21/24 | 9/3/24 | FanFood, Inc. - Smokies SkyBox* | Entertaining potential donors | - | - | - | 685 | - | 685 | 12 | \$ 57.08 | 33010-74981 |
| 9/15/24 | 9/19/24 | FanFood, Inc. - Smokies SkyBox* | Entertaining potential donors | - | - | - | 710 | - | 710 | 12 | \$ 59.14 | 33010-74981 |
| 9/26/24 | 10/2/24 | Hillbilly's LLC | Lunch for Leadership Morristown Group for Education Day | 720 | - | - | - | - | 720 | 45 | \$ 15.99 | 11000-74981 |
| Various | 10/7/24 | Walmart | Drinks & snacks for various meetings held by or in the President's office | 81 | - | - | - | - | 81 | various | | 11000-74981 |
| 10/24/24 | 10/28/24 | Southern Traditions Catering | Meal for lunch meeting with TBR Regent Miles Burdine to meet with leaders at the college | 300 | - | - | - | - | 300 | 20 | \$ 15.00 | 11000-74981 |
| 10/30/24 | 11/14/24 | The Country Club | Luncheon with major donors to discuss lighting project on Morristown campus | - | - | - | 98 | - | 98 | 5 | \$ 19.65 | 11025-74981 |
| 1/14/25 | 1/21/25 | Morristown Area Chamber of Commerce | Tickets to 2025 Morristown Chamber of Commerce Annual Dinner | 700 | - | - | - | - | 700 | 10 | \$ 70.00 | 11000-74981 |
| | 2/18/25 | The Country Club | Annual membership dues | - | - | - | 3,478 | - | 3,478 | 6 | \$ 579.67 | 11050-74480 |
| 3/7/25 | 2/26/25 | Cocke County Partnership | Ticket to Legislative Breakfast | 35 | - | - | - | - | 35 | 1 | \$ 35.00 | 11000-74981 |
| 5/20/25 | 5/22/25 | Honey Baked Ham | Boxed lunches for meeting with Derek Young, President, VPs, and HR | 138 | - | - | - | - | 138 | 12 | \$ 11.49 | 11000-74981 |
| Various | 5/27/25 | Walmart | Drinks & snacks for various meetings held by or in the President's office | 106 | - | - | - | - | 106 | various | | 11000-74981 |
| Various | 5/27/25 | Walmart | Drinks & snacks for various meetings held by or in the President's office | 118 | - | - | - | - | 118 | various | | 11000-74981 |
| Total Business Meals and Hospitality Expenses for the President | | | | \$ 4,422 | \$ - | \$ - | \$ 4,971 | \$ - | \$ 9,393 | | | |

Walters State Community College
 Schedule C - Other Expenses for the President - Unaudited
 For the Period July 1, 2024 to June 30, 2025

| Date Paid | Payee | Description | President's Budgetary Accounts | | Other Accounts | | External Sources | Total | Organization & Account Code |
|---|-----------------------|--|--------------------------------|-------------|----------------|---------------|------------------|---------------|-----------------------------|
| | | | Institutional | Foundation | Institutional | Foundation | | | |
| 4/15/25 | Gerardo Castillo-Ruiz | 2024-2025 Outstanding Student Award | \$ - | \$ - | \$ - | \$ 500 | \$ - | \$ 500 | 11050-74790 |
| 5/1/25 | A. Jasmine Palmer | 2024-2025 President's Choice Art Award | - | - | - | 200 | - | 200 | 11050-74790 |
| Total Other Operating Expenses for the President | | | \$ - | \$ - | \$ - | \$ 700 | \$ - | \$ 700 | |

**Tennessee Board of Regents
Summary of the Chancellor's Expenses - Unaudited
For the Period July 1, 2024 to June 30, 2025**

| Chancellor: | Supplemental Schedule | Chancellor's Budgetary Accounts | | Other Accounts | | External Sources | Total |
|--|-----------------------|---------------------------------|-------------|----------------|-------------|------------------|-------------------|
| | | Institutional | Foundation | Institutional | Foundation | | |
| Salary and Benefits | | \$ 550,733 | \$ - | \$ - | \$ - | \$ - | \$ 550,733 |
| Bonus Payments | | 7,245 | - | - | - | - | 7,245 |
| Discretionary Allowance | | 12,000 | - | - | - | - | 12,000 |
| Housing Allowance | | - | - | - | - | - | - |
| Vehicle Allowance | | 8,400 | - | - | - | - | 8,400 |
| Other Allowances | | - | - | - | - | - | - |
| Salary, Benefits & Other Payments | | <u>578,378</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>578,378</u> |
| Travel | A | 2,632 | - | - | - | - | 2,632 |
| Business Meals and Hospitality | B | 376 | - | - | - | - | 376 |
| Other Expenses | C | - | - | - | - | - | - |
| Total Expenses for the Chancellor | | <u>581,386</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>581,386</u> |
| Chancellor's Office: | | | | | | | |
| Salary and Benefits (1 FTE) | | 140,543 | - | - | - | - | 140,543 |
| Travel | | 2,462 | - | - | - | - | 2,462 |
| Business Meals and Hospitality | | 249 | - | - | - | - | 249 |
| Other Expenses | | 10,397 | - | - | - | - | 10,397 |
| | | <u>153,651</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>153,651</u> |
| Total Expenses | | <u>\$ 735,037</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 735,037</u> |

Additional Disclosures:

Bonus Payments – The Chancellor was authorized for and received a bonus payment during the period of \$7,245.

Vehicle - The Chancellor is provided an automobile allowance of \$8,400 per year.

Other Allowances - The Chancellor is provided an administrative allowance of \$12,000 per year.

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, 2024 to June 30, 2025

| Departure Date | Return Date | Date Paid | Location | Purpose | Transportation | Lodging | Meals & Incidentals | Other | Chancellor's Budgetary Accounts | | Other Accounts | | External Sources | Total | Organization & Account Code |
|---|-------------|-----------|-----------------|---|----------------|-----------------|---------------------|--------------|---------------------------------|-------------|----------------|-------------|------------------|-----------------|-----------------------------|
| | | | | | | | | | Institutional | Foundation | Institutional | Foundation | | | |
| 8/20/24 | 8/21/24 | 9/24/24 | Athens, TN | Athens Groundbreaking | \$ - | \$ 129 | \$ 89 | \$ - | \$ 218 | \$ - | \$ - | \$ - | \$ - | \$ 218 | 100000-73100 |
| 9/18/24 | 9/20/24 | 10/8/24 | Dyersburg, TN | September 24 quarterly board meeting | - | 214 | - | - | 214 | - | - | - | - | 214 | 100000-73100 |
| 10/17/24 | 10/18/24 | 11/26/24 | Knoxville, TN | Governor's Conference | - | 210 | 102 | - | 312 | - | - | - | - | 312 | 100000-73100 |
| 9/30/24 | 10/1/24 | 12/2/24 | Covington, TN | TCAT Covington Groundbreaking | - | 127 | 89 | - | 216 | - | - | - | - | 216 | 100000-73100 |
| 10/21/24 | 10/22/24 | 12/2/24 | Greeneville, TN | Student Appreciation Event at TCAT Morristown | - | 133 | 102 | - | 235 | - | - | - | - | 235 | 100000-73100 |
| 10/28/24 | 10/28/24 | 1/6/25 | Nashville, TN | Parking at Gaylord Opryland Resort for Presidents Retreat Dinner | - | - | - | 40 | 40 | - | - | - | - | 40 | 100000-73100 |
| 12/4/24 | 12/5/24 | 1/30/25 | Knoxville, TN | Attended TCAT Knoxville Groundbreaking | - | 140 | 102 | - | 242 | - | - | - | - | 242 | 100000-73100 |
| 2/26/25 | 2/28/25 | 3/31/25 | Nashville, TN | SOAR at Grand Hyatt | - | 618 | - | - | 618 | - | - | - | - | 618 | 100000-73100 |
| 6/10/25 | 6/13/25 | 6/25/25 | Blountville, TN | TCAT Ribbon Cutting and quarterly Board Meeting | - | - | 149 | - | 149 | - | - | - | - | 149 | 100000-73100 |
| 6/10/25 | 6/12/25 | 6/25/25 | Kingsport, TN | June 2025 Quarterly Board Meeting at Meadowview Conference Resort and Convention Center | - | 388 | - | - | 388 | - | - | - | - | 388 | 100000-73100 |
| Total Travel Expenses for the Chancellor | | | | | \$ - | \$ 1,958 | \$ 632 | \$ 40 | \$ 2,632 | \$ - | \$ - | \$ - | \$ - | \$ 2,632 | |

Tennessee Board of Regents
Schedule B - Business Meals & Hospitality Expenses for the Chancellor - Unaudited
For the Period July 1, 2024 to June 30, 2025

| 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 | | | | | |
| 11/6/24 | 11/25/24 | Tydings, Flora W | Lunch meeting with President Hardgrave (University of Memphis) and Vice Chancellor Heidi Leming. Listening Tour to universities. | \$ 73 | \$ - | \$ - | \$ - | \$ - | \$ 73 | 3 | \$ 24.33 | 100000-74501 |
| 9/17/24 | 1/6/25 | Tydings, Flora W | Lunch meeting with Senator Janice Bowling | 60 | - | - | - | - | 60 | 2 | \$ 30.16 | 100000-74501 |
| 10/23/24 | 1/6/25 | Tydings, Flora W | Lunch meeting John Williams, Patrick Boggs, and Cris Perkins for groundbreaking at TCAT McMinnville- Replacement Campus in McMinnville. | 71 | - | - | - | - | 71 | 4 | \$ 17.68 | 100000-74501 |
| 1/14/25 | 1/22/25 | Tydings, Flora W | Lunch meeting with Jeff Jowdy | 57 | - | - | - | - | 57 | 2 | \$ 28.37 | 100000-74501 |
| 1/15/25 | 2/10/25 | Tydings, Flora W | Lunch meeting post Governor's office-TN Works meeting with Kim McCormick | 78 | - | - | - | - | 78 | 3 | \$ 26.00 | 100000-74501 |
| 3/11/25 | 6/30/25 | Tydings, Flora W | Lunch Meeting with President Licari (APSU). Receipt is for the Chancellor and Heidi Leming | 37 | - | - | - | - | 37 | 2 | \$ 18.63 | 100000-74501 |
| Total Business Meals and Hospitality Expenses for the Chancellor | | | | \$ 376 | \$ - | \$ - | \$ - | \$ - | \$ 376 | | | |

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Review of Salaries and Budgets for Internal Audit

DATE: November 12, 2025

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Reporting

STAFF'S
RECOMMENDATION: Accept Report

BACKGROUND INFORMATION:

In accordance with the Audit Committee Charter, salaries for system auditors are presented in the attached documents for review by the Committee. The salaries are in effect for Fiscal Year 2026. 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 college.

For informational purposes, the third page is a summary of the operational and travel budgets for each audit office.

Tennessee Board of Regents
Internal Auditor Salaries - Summary Data as of October 20, 2025
For the Fiscal Year Ending June 30, 2026

| Positions | Number of Positions | FY 26 Average Annual Salary | FY 25 Average Annual Salary | Average Increase from Prior Year | FY 26 Annual Salary Range** |
|---|---------------------|-----------------------------|-----------------------------|----------------------------------|-----------------------------|
| Community College Directors | 11 | \$ 98,691 | \$ 86,000 | 14.8% | \$84,226-\$118,316 |
| System-wide Chief Audit Executive (CAE) | 1 | \$ 189,810 | \$ 185,000 | 2.6% | |
| System Office Auditors* | 4 | \$ 110,601 | \$ 107,711 | 2.7% | \$92,057-\$132,047 |
| Total System-wide Office | <u>5</u> | | | | |
| Total Filled Positions | 16 | \$ 107,364 | \$ 101,281 | 6.0% | |
| Vacant Positions*** | <u>2</u> | \$ 101,326 | \$ 75,263 | | |
| All Positions | <u><u>18</u></u> | | | | |

Notes:
* Excludes one part-time temporary auditor
** Excludes CAE
*** Based upon WSCC salary of prior auditor and CISCC current range midpoint.

Tennessee Board of Regents
Internal Auditor Salaries and Credentials as of October 20, 2025
For the Fiscal Year Ending June 30, 2026

| Institution | Title | Name | FY26 Salary* | Professional Certifications | Years of Professional Experience | Years of TBR Experience |
|--------------------|--------------------------------------|---------------------|---------------------|------------------------------------|---|--------------------------------|
| ChSCC | Director of Internal Audit | K. Clingan | \$ 118,316 | CIA, CFSA, CIDA | 33 | 13 |
| CISCC | Director of Internal Audit | <i>Vacant</i> | \$ 104,783 * | | | |
| CoSCC | Executive Director of Internal Audit | L. Adeliyi | \$ 104,350 | CIA | 7 | 1 |
| DSCC | Director of Internal Audit | C. Pittman | \$ 101,471 | CIA | 33 | 20 |
| JSCC | Director of Internal Audit | <i>B. Frederick</i> | \$ 87,210 | CIA, CFE | 6 | 1 |
| MSCC | Director of Internal Audit | <i>C. Ray</i> | \$ 97,400 | CIA, CFE | 17 | 8 |
| NaSCC | Director of Internal Audit | H. Ho | \$ 89,751 | CPA, CGFM | 15 | 6 |
| NeSCC | Director of Internal Audit | C. Hyder | \$ 86,314 | CIA | 27 | 18 |
| PSCC | Interim Director of Internal Audit | J. Patterson | \$ 99,340 | None | 23 | 23 |
| RSCC | Director of Internal Audit | C. Wakefield | \$ 112,705 | CIA | 39 | 15 |
| SWTCC | Director of Internal Audit | L. Mazzone | \$ 84,226 | CIA, CRMA | 26 | 1 |
| VSCC | Director of Internal Audit | N. Batson | \$ 104,521 | CPA | 35 | 33 |
| WSCC | Internal Auditor | <i>Vacant</i> | \$ 97,868 * | | | |
| TBR | System-wide Chief Audit Executive | M. Batson | \$ 189,810 | CPA | 36 | 31 |
| TBR | Executive Director of Internal Audit | J. Struckmeyer | \$ 132,047 | CPA | 31 | 19 |
| TBR | Investigative Audit Manager | J. Garoutte | \$ 115,690 | CFE, CFI, CGFM | 25 | 5 |
| TBR | Information Systems Auditor | D. Fritts | \$ 102,609 | CISSP | 40 | 12 |
| TBR | Internal Auditor IV - TCATs | H. Vose | \$ 92,057 | CIA, CFE | 29 | 17 |
| TBR | Temporary- Investigative Auditor | D. Porter | \$54.00/hour | CFE | 30 | 2 |

* Last known salary for previous auditor at WSCC and salary range midpoint for CISCC vacancy posting. Community College average salary for FY 2026 is \$99,097.

| |
|--|
| <p>Certifications: CPA - Certified Public Accountant (AICPA) CIA - Certified Internal Auditor (IIA) CIDA- Certified Investments and Derivatives Auditor CFE - Certified Fraud Examiner (ACFE) CFSA- 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> |
|--|

TBR Internal Audit Offices
Budget Comparison of Operating and Travel Budgets for FY 2026

| Institution | Number of Auditors | Total Travel Budget | Total Operating Budget | Total Fixed Charges | Description of Fixed Charges | Net Operating Budget |
|-------------|--------------------|---------------------|------------------------|---------------------|------------------------------|----------------------|
| ChSCC | 1 | \$ 6,450.00 | \$ 1,050.00 | \$ 415.00 | B | \$ 635.00 |
| CISCC* | 0 | \$ - | \$ - | \$ - | | \$ - |
| CoSCC | 1 | \$ 4,000.00 | \$ 2,100.00 | \$ 637.00 | B,D | \$ 1,463.00 |
| DSCC | 1 | \$ 3,000.00 | \$ 2,200.00 | \$ 414.00 | B | \$ 1,786.00 |
| JSCC | 0 | \$ 4,400.00 | \$ 1,600.00 | \$ 667.00 | B | \$ 933.00 |
| MSCC | 0 | \$ 3,200.00 | \$ 2,400.00 | \$ 620.00 | B | \$ 1,780.00 |
| NaSCC | 1 | \$ 500.00 | \$ 2,000.00 | \$ 175.00 | B | \$ 1,825.00 |
| NeSCC | 1 | \$ 7,850.00 | \$ 785.00 | \$ 585.00 | A,B | \$ 200.00 |
| PSCC | 1 | \$ 5,000.00 | \$ 8,900.00 | \$ 4,000.00 | D | \$ 4,900.00 |
| RSCC | 1 | \$ 3,900.00 | \$ 2,340.00 | \$ 405.00 | B | \$ 1,935.00 |
| SWTCC | 1 | \$ 3,000.00 | \$ 800.00 | \$ 190.00 | B | \$ 610.00 |
| VSCC | 1 | \$ 2,000.00 | \$ 1,500.00 | \$ 600.00 | B,E | \$ 900.00 |
| WSCC* | 0 | \$ - | \$ - | \$ - | | \$ - |
| TBR-SWIA | 4.5 | \$ 31,000.00 | \$ 25,000.00 | \$ 11,500.00 | A,B,C,D,E,F | \$ 13,500.00 |
| TBR-TCAT | 1 | \$ 5,000.00 | \$ 1,000.00 | \$ 180.00 | B | \$ 820.00 |

*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> |
|--|

Note 1: Operating budgets 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 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.

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Review of Revisions to Fiscal Year 2026 Audit Plans

DATE: November 12, 2025

PRESENTER: Mike Batson

ACTION REQUIRED: Roll-Call Vote

STAFF'S
RECOMMENDATION: Approve

The Office of Internal Audit at each campus and the system office prepare 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, 2025 to September 30, 2025 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:

Cleveland State Community College
Walters State Community College

System-wide Internal Audit is working with these colleges to cover critical audit areas.

An audit plan for Motlow State Community College (MSCC), revised as of September 30, 2025, is included due to the hiring of an auditor.

**Chattanooga State
Internal Audit Plan
Fiscal Year Ending June 30, 2026
Revised October 2025**

| Area | Type | Audit | Risk Factor | Estimated Audit Start Date | Original Hours Planned | Revised Plan | Revised to Original | | FN | Planned to Actual | | Completion Date | Current Status |
|-----------------------------------|------|---|-------------|----------------------------|------------------------|---------------|---------------------|----------------------|----|-------------------|--------------|-----------------|----------------|
| | | | | | | | Change in Hours | Change in Percentage | | Actual Hours | Variance | | |
| IS | C | Management Advisory Services | 5.0 | Jul-25 | 90.0 | 90.0 | 0.0 | 0% | | 31.5 | 58.5 | | In Progress |
| FM | F | State Audit Assist/Follow-up | 5.0 | Jul-25 | 75.0 | 75.0 | 0.0 | 0% | | 6.0 | 69.0 | | In Progress |
| IS | F | Follow up Reviews | 5.0 | Jul-25 | 75.0 | 75.0 | 0.0 | 0% | | 12.5 | 62.5 | | In Progress |
| IS | I | Unscheduled Investigations | 5.0 | Jul-25 | 100.0 | 35.0 | -65.0 | -65% | 1 | | 35.0 | | Scheduled |
| IS | I | Developing Investigations-Assist TBR | 5.0 | Jul-25 | 15.0 | 15.0 | 0.0 | 0% | | 2.0 | 13.0 | | Scheduled |
| IS | I | INV-2025-03 | 5.0 | Jul-25 | 20.0 | 20.0 | 0.0 | 0% | | 15.0 | 5.0 | | In Progress |
| IS | I | INV-2025-04 | 5.0 | Jul-25 | 15.0 | 15.0 | 0.0 | 0% | | 17.5 | -2.5 | Aug-25 | Completed |
| IS | I | INV-2026-01 | 5.0 | Sep-25 | 0.0 | 15.0 | 15.0 | 100% | 1 | 4.0 | 11.0 | | In Progress |
| IS | I | INV-2026-02 | 5.0 | Sep-25 | 0.0 | 80.0 | 80.0 | 100% | 1 | 6.0 | 74.0 | | In Progress |
| IS | M | Enterprise Risk Assessment -FY 2025 | 5.0 | Apr-26 | 25.0 | 25.0 | 0.0 | 0% | | | 25.0 | | Scheduled |
| FM | S | YE Procedures FYE 2025 | 5.0 | Jun-25 | 10.0 | 10.0 | 0.0 | 0% | | 10.0 | 0.0 | Aug-25 | Completed |
| FM | S | YE Procedures FYE 2026 | 5.0 | Jun-26 | 15.0 | 15.0 | 0.0 | 0% | | | 15.0 | | Scheduled |
| FM | R | President's Expense Audit | 5.0 | Sep-25 | 90.0 | 0.0 | -90.0 | -100% | 2 | | 0.0 | | Removed |
| IS | R | Accessibility Audit | 5.0 | Jun-25 | 0.0 | 90.0 | 90.0 | 100% | 2 | | 90.0 | | Scheduled |
| SS | R | CCTA Element Audit | 5.0 | Jan-26 | 100.0 | 100.0 | 0.0 | 0% | | | 100.0 | | Scheduled |
| AT | R | Athletics | 5.0 | Mar-26 | 100.0 | 100.0 | 0.0 | 0% | | | 100.0 | | Scheduled |
| SS | F | Follow up to Financial Aid External Reviews | 5.0 | Jun-25 | 40.0 | 40.0 | 0.0 | 0% | | 12.5 | 27.5 | | In Progress |
| IA | S | Faculty Credentials 2024 | 5.0 | Jun-25 | 40.0 | 40.0 | 0.0 | 0% | | 50.0 | -10.0 | Sep-25 | Completed |
| IT | S | IAR-NACHA-2025 | 5.0 | Nov-25 | 70.0 | 70.0 | 0.0 | 0% | | | 70.0 | | Scheduled |
| IA | S | Faculty Credentials 2025 | 5.0 | May-26 | 60.0 | 60.0 | 0.0 | 0% | | | 60.0 | | Scheduled |
| IS | S | Human Resource Compliance | 5.0 | Feb-26 | 70.0 | 70.0 | 0.0 | 0% | | | 70.0 | | Scheduled |
| IS | S | Federal Language Compliance | 5.0 | Oct-25 | 40.0 | 40.0 | 0.0 | 0% | | 3.0 | 37.0 | | In Progress |
| Total Planned Audit Hours: | | | | | 1050.0 | 1080.0 | 30.0 | | | 170.0 | 910.0 | | |

Functional Areas:

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

Audit Types:

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

Status:

Scheduled
 In Progress
 Completed
 Removed

FN1 Reduced Unscheduled Investigations hours to add specific investigative projects.
 FN2 Removed project and added new system-wide initiative.

**Columbia State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2026
Revised October 2025**

| 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 | 2025 Year End Procedures | 5.0 | Jun-25 | 50.0 | 50.0 | 0.0 | 0% | | 50.0 | 0.0 | Sep-25 | Complete |
| FM | P | 2026 Year End Procedures | 5.0 | Jun-26 | 50.0 | 50.0 | 0.0 | 0% | | 0.0 | 50.0 | | Scheduled |
| FM | R | President's Expense Audit - NASCC | 5.0 | Oct-25 | 175.0 | 175.0 | 0.0 | 0% | | 116.0 | 59.0 | | In Progress |
| PP | P | Campus Safety and Security | 2.2 | Sep-25 | 120.0 | 120.0 | 0.0 | 0% | | 20.0 | 100.0 | | In Progress |
| AT | F | Engagement Follow-up/Monitoring | 5.0 | Mar-25 | 50.0 | 50.0 | 0.0 | 0% | | 0.0 | 50.0 | | Scheduled |
| IS | C | Management Consulting | 5.0 | Jul-25 | 150.0 | 150.0 | 0.0 | 0% | | 15.0 | 135.0 | | In Progress |
| IS | S | Internal Audit Awareness | 3.0 | As needed | 125.0 | 62.5 | -62.5 | -50% | | 30.0 | 32.5 | | In Progress |
| FM | C | Payment Card Industry Data Security Standard (PCI-DSS) | 5.0 | Jan-26 | 125.0 | 90.0 | -35.0 | -28% | | 0.0 | 90.0 | | Scheduled |
| IS | C | Financial Aid Review | 5.0 | As needed | 75.0 | 75.0 | 0.0 | 0% | | 0.0 | 75.0 | | Scheduled |
| SS | R | Complete College Tennessee Act (CCTA) | 5.0 | Mar-26 | 100.0 | 100.0 | 0.0 | 0% | | 0.0 | 100.0 | | Scheduled |
| FM | P | 2026 Risk Assessment Review | 5.0 | May-26 | 40.0 | 40.0 | 0.0 | 0% | | 0.0 | 40.0 | | Scheduled |
| IT | P | 2026 Information Security Risk Assessment Review | 5.0 | Jul-25 | 40.0 | 40.0 | 0.0 | 0% | | 0.0 | 40.0 | | Scheduled |
| IS | S | Unscheduled Audits/Special Requests | 5.0 | As needed | 80.0 | 52.5 | -27.5 | -34% | | 10.0 | 42.5 | | In Progress |
| IA | R | Accessibility Audit | 5.0 | May-26 | 0.0 | 125.0 | 125.0 | 100% | 1 | 0.0 | 125.0 | | Scheduled |
| Total Planned Audit Hours: | | | | | 1,180.0 | 1,180.0 | 0.0 | | | 241.0 | 939.0 | | |

Functional Areas:

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

Audit Types:

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

Status:

Scheduled
 In Progress
 Completed
 Removed

FN 1 Required Accessibility Audit added to FY 25-26 audit plan.

Dyersburg State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2026
Revised October 2025

| Area | Type | Audit | Risk Factor | Estimated Audit Start Date | Original Hours Planned | Revised Plan | Revised to Original | | FN | Planned to Actual | | Completion Date | Current Status |
|-----------------------------------|------|--|-------------|----------------------------|------------------------|---------------|---------------------|----------------------|----|-------------------|--------------|-----------------|----------------|
| | | | | | | | Change in Hours | Change in Percentage | | Actual Hours | Variance | | |
| SS | R | CCTA Funding Formula | 5.0 | Jan-26 | 150.0 | 150.0 | 0.0 | 0% | | 0.0 | 150.0 | | Scheduled |
| IS | R | Risk Assessment | 5.0 | Feb-26 | 100.0 | 100.0 | 0.0 | 0% | | 0.0 | 100.0 | | Scheduled |
| FM | R | Year End - Cash Counts/Federal Audit Letter | 5.0 | Jun-26 | 50.0 | 50.0 | 0.0 | 0% | | 39.5 | 10.5 | | In Progress |
| IS | I | Unscheduled Audits/Investigations | 5.0 | Jul-25 | 125.0 | 0.0 | -125.0 | -100% | 2 | 0.0 | 0.0 | | Removed |
| IS | C | General Consultation/Audit Assistance | 5.0 | Jul-25 | 125.0 | 125.0 | 0.0 | 0% | | 43.0 | 82.0 | | In Progress |
| AT | F | General Consultation - Athletic Travel Review | 5.0 | Sep-25 | 100.0 | 100.0 | 0.0 | 0% | | 0.0 | 100.0 | | Scheduled |
| IT | F | General Consultation -State Mgt Letter Items - LOU | 5.0 | Feb-26 | 150.0 | 150.0 | 0.0 | 0% | | 0.0 | 150.0 | | Scheduled |
| IA | I | Inv -2025-01 | 5.0 | Oct-24 | 250.0 | 250.0 | 0.0 | 0% | | 148.0 | 102.0 | | In Progress |
| IS | R | Accessibility Audit | 5.0 | Feb-26 | 0.0 | 125.0 | 125.0 | 100% | 1 | 0.0 | 125.0 | | Scheduled |
| Total Planned Audit Hours: | | | | | 1050.0 | 1050.0 | 0.0 | | | 230.5 | 819.5 | | |

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 Added required Accessibility audit. (+125)
FN2 Removed available hours from Unscheduled Audits/Investigations to accommodate Accessibility Audit. (-125)

**Jackson State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2026
Revised October 2025**

| Area | Type | Audit | Risk Factor | Estimated Audit Start Date | Original Hours Planned | Revised Plan | Revised to Original | | FN | Planned to Actual | | Completion Date | Current Status |
|-----------------------------------|------|--|-------------|----------------------------|------------------------|---------------|---------------------|----------------------|-----|-------------------|--------------|-----------------|----------------|
| | | | | | | | Change in Hours | Change in Percentage | | Actual Hours | Variance | | |
| SS | R | CCTA Funding Formula | 5.0 | Jan-26 | 180.0 | 160.0 | -20.0 | -11% | 4 | | 160.0 | | Scheduled |
| IS | R | Risk Assessment | 5.0 | Feb-26 | 140.0 | 140.0 | 0.0 | 0% | | | 140.0 | | Scheduled |
| AT | I | Athletics Fundraising Investigation | 5.0 | Jul-25 | 100.0 | 175.0 | 75.0 | 75% | 3 | 148.0 | 27.0 | | In Progress |
| FM | R | Year End - Cash Counts/Bank confirmation | 5.0 | Jun-26 | 50.0 | 50.0 | 0.0 | 0% | | | 50.0 | | Scheduled |
| IS | I | Unscheduled Audits/Investigations | 5.0 | Jul-25 | 100.0 | 25.0 | -75.0 | -75% | 3 | | 25.0 | | Scheduled |
| IS | C | General Consultation/Audit Assistance | 5.0 | Jul-25 | 150.0 | 150.0 | 0.0 | 0% | | | 150.0 | | Scheduled |
| SS | F | Follow-up Veterans Affairs | 5.0 | Sep-25 | 75.0 | 0.0 | -75.0 | -100% | 2,4 | | 0.0 | | Removed |
| AT | F | Follow-up Athletics | 5.0 | Dec-25 | 75.0 | 50.0 | -25.0 | -33% | 4 | | 50.0 | | Scheduled |
| IT | A | Data Security | 3.8 | Oct-25 | 180.0 | 160.0 | -20.0 | -11% | 1,4 | | 160.0 | | Scheduled |
| IS | R | Accessibility | 5.0 | Jun-25 | 0.0 | 140.0 | 140.0 | 100% | 4 | | 140.0 | | Scheduled |
| Total Planned Audit Hours: | | | | | 1050.0 | 1050.0 | 0.0 | | | | 148.0 | 902.0 | |

Functional Areas:

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

Audit Types:

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

Status:

Scheduled
 In Progress
 Completed
 Removed

FN1 Start Date changed due to longer than anticipated investigation
 FN2 Follow-up completed per TBR SWIA
 FN3 Additional hours needed to complete investigation
 FN4 Hours adjusted for required Accessibility Audit

**Motlow State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2026
Revised October 2025**

| 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 | | |
| AT | A | Athletics Compliance | 4.9 | Oct-25 | 120.0 | 120.0 | 0.0 | 0% | | | 120.0 | | Scheduled |
| IS | A | Human Resources | 4.8 | Nov-25 | 120.0 | 120.0 | 0.0 | 0% | | | 120.0 | | Scheduled |
| SS | R | CCTA Completion | 5.0 | Feb-26 | 80.0 | 80.0 | 0.0 | 0% | | | 80.0 | | Scheduled |
| IS | R | Accessibility Compliance | 5.0 | Jan-26 | 120.0 | 120.0 | 0.0 | 0% | | | 120.0 | | Scheduled |
| IA | F | Other Internal Audit Follow Up | 5.0 | Sep-25 | 40.0 | 40.0 | 0.0 | 0% | | | 40.0 | | Scheduled |
| IA | M | Risk Assessment | 5.0 | Feb-26 | 30.0 | 30.0 | 0.0 | 0% | | | 30.0 | | Scheduled |
| FM | R | RSCC President's Expense | 5.0 | Sep-25 | 120.0 | 120.0 | 0.0 | 0% | | 55.0 | 65.0 | | In Progress |
| IS | C | General Consultation | 5.0 | Sep-25 | 50.0 | 50.0 | 0.0 | 0% | | 8.0 | 42.0 | | In Progress |
| FM | R | State Audit Assistance - Yr End | 5.0 | Jun-26 | 20.0 | 20.0 | 0.0 | 0% | | | 20.0 | | Scheduled |
| IS | I | Unscheduled Investigations | 5.0 | Sep-25 | 50.0 | 50.0 | 0.0 | 0% | | | 50.0 | | Scheduled |
| Total Planned Audit Hours: | | | | | 750.0 | 750.0 | 0.0 | | | 63.0 | 687.0 | | |

Functional Areas:

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

Audit Types:

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

Status:

Scheduled
 In Progress
 Completed
 Removed

Nashville State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2026
Revised October 2025

| 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 | 5.0 | Jan-26 | 100.0 | 100.0 | 0.0 | 0% | | 0.0 | 100.0 | | Scheduled |
| IS | R | CCTA | 5.0 | Jan-26 | 150.0 | 150.0 | 0.0 | 0% | | 0.0 | 150.0 | | Scheduled |
| IS | C | Consulting Activities | 5.0 | As Needed | 100.0 | 100.0 | 0.0 | 0% | | 0.0 | 100.0 | | Scheduled |
| IS | M | Management Risk Assessment | 5.0 | Mar-26 | 100.0 | 100.0 | 0.0 | 0% | | 0.0 | 100.0 | | Scheduled |
| IS | R | President's Expense Audit | 5.0 | Aug-25 | 150.0 | 150.0 | 0.0 | 0% | | 75.0 | 75.0 | | In Progress |
| IS | R | Accessibility Audit | 5.0 | May-26 | 0.0 | 150.0 | 150.0 | 100% | 1 | 0.0 | 150.0 | | Scheduled |
| Total Planned Audit Hours: | | | | | 600.0 | 750.0 | 150.0 | | | 75.0 | 675.0 | | |

Functional Areas:

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

Audit Types:

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

Status:

Scheduled
 In Progress
 Completed
 Removed

FN1 Accessibility audit added based on TBR System-wide Internal Audit current audit plan

Northeast State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2026
Revised October 2025

| 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 Elements | 5.0 | Mar-26 | 100.0 | 100.0 | 0.0 | 0% | | | 100.0 | | Scheduled |
| AX | S | Food Service Contract | 5.0 | Jul-25 | 50.0 | 50.0 | 0.0 | 0% | | 40.0 | 10.0 | | In Progress |
| IA | A | Faculty Credentials | 5.0 | Jul-25 | 50.0 | 50.0 | 0.0 | 0% | | 21.5 | 28.5 | | In Progress |
| IS | C | Job Placement Reporting II | 5.0 | Jul-25 | 100.0 | 100.0 | 0.0 | 0% | | 102.5 | -2.5 | Sep-25 | Completed |
| FM | A | Accounts Payable | 3.7 | Jan-26 | 100.0 | 100.0 | 0.0 | 0% | | | 100.0 | | Scheduled |
| SS | A | Admissions and Registration | 3.5 | Nov-25 | 100.0 | 0.0 | -100.0 | -100% | 1 | | 0.0 | | Removed |
| FM | A | Student Accounts | 3.4 | Sep-25 | 100.0 | 0.0 | -100.0 | -100% | 1 | | 0.0 | | Removed |
| IS | R | Accessibility | 5.0 | Mar-26 | 0.0 | 100.0 | 100.0 | 100% | 1 | | 100.0 | | Scheduled |
| AX | C | Catering Study | 5.0 | Jan-26 | 0.0 | 100.0 | 100.0 | 100% | 1 | | 100.0 | | Scheduled |
| IS | I | Developing Investigations-Assist TBR | 5.0 | Jul-25 | 50.0 | 50.0 | 0.0 | 0% | | 3.0 | 47.0 | | In Progress |
| IS | I | Unscheduled Investigations | 5.0 | Jul-25 | 50.0 | 50.0 | 0.0 | 0% | | | 50.0 | | Scheduled |
| FM | R | State Audit Assistance - Year End | 5.0 | May-26 | 30.0 | 30.0 | 0.0 | 0% | | | 30.0 | | Scheduled |
| IS | S | Special Requests and Projects | 5.0 | Jul-25 | 100.0 | 100.0 | 0.0 | 0% | | 25.5 | 74.5 | | In Progress |
| IS | F | Other Audit Follow-Up | 5.0 | Jul-25 | 60.0 | 60.0 | 0.0 | 0% | | | 60.0 | | Scheduled |
| IS | M | Risk Assessment | 5.0 | Jul-25 | 50.0 | 50.0 | 0.0 | 0% | | | 50.0 | | Scheduled |
| IS | C | Management Advisory Services | 5.0 | Jul-25 | 100.0 | 100.0 | 0.0 | 0% | | 34.0 | 66.0 | | In Progress |
| Total Planned Audit Hours: | | | | | 1040.0 | 1040.0 | 0.0 | | | | 226.5 | 813.5 | |

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 Replaced Student Accounts and Admissions and Registration with Accessibility and Catering Study.

**Pellissippi State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2026
Revised October 2025**

| 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 | Accessibility Audit | 5.0 | May-26 | 0.0 | 125.0 | 125.0 | 100% | FN1 | 0.0 | 125.0 | | Scheduled |
| FM | R | Year End Inventory & Cash Counts | 5.0 | Jun-26 | 22.5 | 22.5 | 0.0 | 0% | | 0.0 | 22.5 | | Scheduled |
| FM | R | Audit Follow Up | 5.0 | Jul-25 | 22.5 | 22.5 | 0.0 | 0% | | 0.0 | 22.5 | | Scheduled |
| IS | R | Funding Formula | 5.0 | Feb-26 | 112.5 | 112.5 | 0.0 | 0% | | 0.0 | 112.5 | | Scheduled |
| IS | M | Risk Assessment | 5.0 | Apr-26 | 45.0 | 45.0 | 0.0 | 0% | | 0.0 | 45.0 | | Scheduled |
| IA | S | Faculty Credentials | 5.0 | Nov-25 | 150.0 | 150.0 | 0.0 | 0% | | 2.0 | 148.0 | | In Progress |
| IA | S | Compliance Assist Review | 5.0 | Jun-26 | 37.5 | 37.5 | 0.0 | 0% | | 0.0 | 37.5 | | Scheduled |
| AD | C | Advancement Management Advisory Services | 5.0 | Jul-25 | 22.5 | 22.5 | 0.0 | 0% | | 7.5 | 15.0 | | In Progress |
| FM | C | Finance Management Advisory Services, Consultation | 5.0 | Jul-25 | 45.0 | 45.0 | 0.0 | 0% | | 6.5 | 38.5 | | In Progress |
| IS | C | Institutional Support Management Advisory Services, Consultation | 5.0 | Jul-25 | 75.0 | 75.0 | 0.0 | 0% | | 13.5 | 61.5 | | In Progress |
| IT | C | IT Audit Management Advisory Service - Phishing Campaign & Building Security Review | 5.0 | Jul-25 | 112.5 | 112.5 | 0.0 | 0% | | 11.5 | 101.0 | | In Progress |
| IS | I | Unscheduled Investigations and Special Requests | 5.0 | Jul-25 | 30.0 | 30.0 | 0.0 | 0% | | 0.0 | 30.0 | | Scheduled |
| IT | C | IT Audit Management Advisory Service - PCI & ACH Review | 5.0 | Jul-25 | 127.5 | 127.5 | 0.0 | 0% | | 15.0 | 112.5 | | In Progress |
| FM | A | Purchasing/Purcurement Audit | 3.7 | Aug-25 | 150.0 | 150.0 | 0.0 | 0% | | 82.5 | 67.5 | | In Progress |
| IT | A | Ellucian/Banner System Access Control Audit | 3.7 | Mar-26 | 150.0 | 150.0 | 0.0 | 0% | | 0.0 | 150.0 | | Scheduled |
| Total Planned Audit Hours: | | | | | 1102.5 | 1227.5 | 125.0 | | | 138.5 | 1089.0 | | |

Functional Areas:

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

Audit Types:

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

Status:

Scheduled
 In Progress
 Completed
 Removed

FN1 Required Accessibility Audit added to FY 25-26 audit plan.

Roane State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2026
Revised October 2025

| 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-26 | 40.0 | 40.0 | 0.0 | 0% | | | 40.0 | | Scheduled |
| IS | M | Enterprise Risk Assessment | 5.0 | Mar-26 | 45.0 | 45.0 | 0.0 | 0% | | | 45.0 | | Scheduled |
| FM | R | Funding Formula | 5.0 | Mar-26 | 75.0 | 75.0 | 0.0 | 0% | | | 75.0 | | Scheduled |
| IS | A | Sick Leave Bank | 4.3 | Oct-25 | 50.0 | 50.0 | 0.0 | 0% | | | 50.0 | | Scheduled |
| FM | F | State Audit Follow-up | 5.0 | Jan-26 | 130.0 | 50.0 | -80.0 | -62% | 1 | 17.0 | 33.0 | | In Progress |
| FM | F | IAR Audit Follow-up | 5.0 | Jul-25 | 95.0 | 95.0 | 0.0 | 0% | | | 95.0 | | Scheduled |
| FM | I | Unscheduled Investigations | 5.0 | Jul-25 | 75.0 | 75.0 | 0.0 | 0% | | | 75.0 | | Scheduled |
| IS | C | Management Advisory Services | 5.0 | Jul-25 | 110.0 | 110.0 | 0.0 | 0% | | 61.0 | 49.0 | | In Progress |
| AT | R | Athletics | 5.0 | Oct-25 | 120.0 | 100.0 | -20.0 | -17% | 1 | 18.5 | 81.5 | | In Progress |
| IA | S | President's Expense Audit | 5.0 | Aug-25 | 60.0 | 60.0 | 0.0 | 0% | | 29.5 | 30.5 | | In Progress |
| IS | A | Student Tuition | 5.0 | Nov-25 | 75.0 | 75.0 | 0.0 | 0% | | | 75.0 | | Scheduled |
| IA | F | Release Time/Workload IAR Follow-up | 4.5 | Feb-26 | 45.0 | 45.0 | 0.0 | 0% | | | 45.0 | | Scheduled |
| FM | S | Adjuncts Having More than 1 Position at RSCC | 4.5 | Nov-25 | 40.0 | 40.0 | 0.0 | 0% | | | 40.0 | | Scheduled |
| IS | R | Accessibility | 5.0 | Jan-26 | 0.0 | 100.0 | 100.0 | 100% | 1 | | 100.0 | | Scheduled |
| FM | I | INV 22-01 | 5.0 | Jul-25 | 15.0 | 15.0 | 0.0 | 0% | | 13.0 | 2.0 | | In Progress |
| FM | I | INV 23-01 | 5.0 | Jul-25 | 50.0 | 50.0 | 0.0 | 0% | | 32.0 | 18.0 | | In Progress |
| FM | I | INV 23-02 | 5.0 | Jul-25 | 15.0 | 15.0 | 0.0 | 0% | | 7.5 | 7.5 | | In Progress |
| Total Planned Audit Hours: | | | | | 1040.0 | 1040.0 | 0.0 | | | 178.5 | 861.5 | | |

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 Adjusted hours for Required audit added by SWIA

Southwest Tennessee Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2026
Revised October 2025

| Area | Type | Audit | Risk Factor | Estimated Audit Start Date | Original Hours Planned | Revised Plan | Revised to Original | | FN | Planned to Actual | | Completion Date | Current Status | |
|-----------------------------------|------|-----------------------------------|-------------|----------------------------|------------------------|---------------|---------------------|----------------------|----|-------------------|--------------|-----------------|----------------|-------------|
| | | | | | | | Change in Hours | Change in Percentage | | Actual Hours | Variance | | | |
| SS | R | CCTA-Funding Formula | 5.0 | May-26 | 120.0 | 120.0 | 0.0 | 0% | | | 120.0 | | Scheduled | |
| FM | R | President's Expense Audit | 5.0 | Sep-25 | 120.0 | 120.0 | 0.0 | 0% | | | 106.0 | 14.0 | Oct-25 | Completed |
| FM | A | A/R Collections Fees & Write-offs | 3.0 | Mar-26 | 120.0 | 0.0 | -120.0 | -100% | 3 | | 0.0 | | | Removed |
| IS | M | Risk Assessment | 5.0 | Feb-26 | 120.0 | 120.0 | 0.0 | 0% | | | | 120.0 | | Scheduled |
| IS | A | Record Retention | 3.0 | Oct-25 | 120.0 | 120.0 | 0.0 | 0% | | | 6.0 | 114.0 | | In Progress |
| IS | S | Food Services Inventory | 3.0 | Jun-26 | 120.0 | 120.0 | 0.0 | 0% | | | | 120.0 | | Scheduled |
| IS | R | ADA-Accessibility | 5.0 | Jan-26 | 0.0 | 120.0 | 120.0 | 100% | 1 | | | 120.0 | | Scheduled |
| IS | I | Investigations | 5.0 | Jul-25 | 90.0 | 250.0 | 160.0 | 178% | 2 | 257.5 | -7.5 | Sep-25 | Completed | |
| IS | S | Management Requests | 5.0 | As Needed | 90.0 | 90.0 | 0.0 | 0% | | | | 90.0 | | Scheduled |
| FM | F | Follow Up Audits | 5.0 | As Needed | 60.0 | 90.0 | 30.0 | 50% | | | 38.5 | 51.5 | | In Progress |
| IS | O | Unplanned Audits | 5.0 | As Needed | 90.0 | 90.0 | 0.0 | 0% | | | | 90.0 | | Scheduled |
| Total Planned Audit Hours: | | | | | 1050.0 | 1240.0 | 190.0 | | | | 408.0 | 832.0 | | |

Functional Areas:

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

Audit Types:

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

Status:

Scheduled
 In Progress
 Completed
 Removed

FN1 Added hours for required Accessibility Audit
 FN2 Additional hours needed to complete investigation
 FN3 Audit hours removed due to investigation

Volunteer State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2026
Revised October 2025

| Area | Type | Audit | Risk Factor | Estimated Audit Start Date | Original Hours Planned | Revised Plan | Revised to Original | | FN | Planned to Actual | | Completion Date | Current Status |
|-----------------------------------|------|------------------------------|-------------|----------------------------|------------------------|---------------|---------------------|----------------------|----|-------------------|---------------|-----------------|----------------|
| | | | | | | | Change in Hours | Change in Percentage | | Actual Hours | Variance | | |
| SS | R | CCTA Funding Formula | 5.0 | May-26 | 185.0 | 185.0 | 0.0 | 0% | | | 185.0 | | Scheduled |
| FM | R | State Audit Year-End Work | 5.0 | May-26 | 40.0 | 40.0 | 0.0 | 0% | | | 40.0 | | Scheduled |
| IS | F | Follow-Up Activities | 5.0 | Jul-25 | 50.0 | 50.0 | 0.0 | 0% | | | 50.0 | | Scheduled |
| IS | C | General Consultation | 5.0 | Jul-25 | 100.0 | 100.0 | 0.0 | 0% | | | 62.5 | 37.5 | In Progress |
| IS | M | Management Risk Assessment | 5.0 | Jan-26 | 100.0 | 100.0 | 0.0 | 0% | | | 15.0 | 85.0 | In Progress |
| SS | I | Unscheduled Investigations | 5.0 | Jul-25 | 50.0 | 50.0 | 0.0 | 0% | | | 50.0 | | Scheduled |
| IS | P | IIA QAIP | 5.0 | Jul-25 | 100.0 | 100.0 | 0.0 | 0% | | | 49.0 | 51.0 | In Progress |
| FM | A | Equipment | 3.8 | Aug-25 | 185.0 | 185.0 | 0.0 | 0% | | | 34.0 | 151.0 | In Progress |
| IA | A | Credentials | 2.8 | Nov-25 | 185.0 | 185.0 | 0.0 | 0% | | | 185.0 | | Scheduled |
| SS | I | Investigation VSCC Inv 25-01 | 5.0 | May-25 | 0.0 | 50.0 | 50.0 | 100% | 1 | 39.0 | 11.0 | Aug-25 | Completed |
| IS | R | Accessibility | 5.0 | Mar-26 | 0.0 | 185.0 | 185.0 | 100% | 2 | | 185.0 | | Scheduled |
| Total Planned Audit Hours: | | | | | 995.0 | 1230.0 | 235.0 | | | 199.5 | 1030.5 | | |

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 Add Investigation 25-01 that started in FY 2025 and concluded August 2025.
 FN2 Add Accessibility audit as instructed by SWIA.

**Tennessee Board of Regents-System Office
Internal Audit Plan
Fiscal Year Ending June 30, 2026
Revised October 2025**

| Area | Type | Audit | Risk Factor | Estimated Audit Start Date | Original Hours Planned | Revised Plan | Revised to Original | | FN | Planned to Actual | | Completion Date | Current Status |
|-----------------------------------|------|---------------------------------|-------------|----------------------------|------------------------|--------------|---------------------|----------------------|----|-------------------|--------------|-----------------|----------------|
| | | | | | | | Change in Hours | Change in Percentage | | Actual Hours | Variance | | |
| FM | R | HEERF-DSCC | R | Jul-24 | 10.0 | 10.0 | 0.0 | 0% | | 10.0 | 0.0 | Jul-25 | Completed |
| FM | S | TN eCampus | S | Dec-25 | 100.0 | 100.0 | 0.0 | 0% | | | 100.0 | | Scheduled |
| IS | P | TBR Website Content Review | P | Aug-25 | 50.0 | 50.0 | 0.0 | 0% | | | 50.0 | | In Progress |
| IS | C | Unscheduled Audits/Audit Assist | R | As Needed | 200.0 | 200.0 | 0.0 | 0% | | | 200.0 | | Scheduled |
| IS | C | General Consultation | C | As Needed | 150.0 | 150.0 | 0.0 | 0% | | 75.0 | 75.0 | | In Progress |
| FM | P | Review of Travel Claims | P | Jul-24 | 50.0 | 50.0 | 0.0 | 0% | | | 50.0 | | In Progress |
| Total Planned Audit Hours: | | | | | 560.0 | 560.0 | 0.0 | | | 85.0 | 475.0 | | |

Functional Areas:

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

Audit Types:

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

Status:

Scheduled
 In Progress
 Completed
 Removed

**TBR-Information Systems
Internal Audit Plan
Fiscal Year Ending June 30, 2026
Revised October 2025**

| 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 | 5 | NeSCC Information Security | 5 | May-25 | 150 | 150 | 0.0 | 0% | | 63.0 | 87.0 | | In Progress |
| IT | 5 | ChSCC Information Security | 5 | Jul-25 | 150 | 150 | 0.0 | 0% | | 138.0 | 12.0 | | In Progress |
| IT | 5 | PSCC Information Security | 5 | Oct-25 | 150 | 150 | 0.0 | 0% | | 1.0 | 149.0 | | In Progress |
| IT | 5 | CISCC Information Security | 5 | Nov-25 | 150 | 150 | 0.0 | 0% | | | 150.0 | | Scheduled |
| IT | 5 | JSCC Information Security | 5 | Jan-26 | 150 | 150 | 0.0 | 0% | | | 150.0 | | Scheduled |
| IT | 5 | SWTCC Information Security | 5 | Mar-26 | 150 | 150 | 0.0 | 0% | | | 150.0 | | Scheduled |
| IT | 5 | CoSCC Information Security | 5 | Apr-26 | 150 | 150 | 0.0 | 0% | | | 150.0 | | Scheduled |
| Total Planned Audit Hours: | | | | | 1050.0 | 1050.0 | 0.0 | | | 202.0 | 848.0 | | |

Functional Areas:

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

Audit Types:

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

Status:

Scheduled
 In Progress
 Completed
 Removed

**Tennessee Board of Regents - Investigations
Internal Audit Plan
Fiscal Year Ending June 30, 2026
Revised October 2025**

| 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-25 | 200.0 | 200.0 | 0.0 | 0% | | 76.0 | 124.0 | | In Progress |
| IS | P | Investigation Management | | Jul-25 | 300.0 | 300.0 | 0.0 | 0% | | 75.5 | 224.5 | | In Progress |
| FM | I | Unscheduled Investigations | | Jul-25 | 500.0 | 394.5 | -105.5 | -21% | | 0.0 | 394.5 | | Scheduled |
| PP | I | INV TBR 21-05 | | Feb-21 | 15.0 | 15.0 | 0.0 | 0% | 1 | 0.0 | 15.0 | | FN1 |
| IA | I | INV TBR 23-03 | | Sep-23 | 15.0 | 15.0 | 0.0 | 0% | 1 | 0.0 | 15.0 | | FN1 |
| IS | I | INV TBR 23-06 | | Jan-23 | 300.0 | 300.0 | 0.0 | 0% | | 139.5 | 160.5 | | In Progress |
| FM | I | INV TBR 23-07 | | Mar-23 | 230.0 | 230.0 | 0.0 | 0% | | 0.0 | 230.0 | | In Progress |
| FM | I | INV TBR 24-03 | | Aug-23 | 75.0 | 75.0 | 0.0 | 0% | | 0.0 | 75.0 | | In Progress |
| AT | I | INV TBR 24-04 | | Jan-24 | 75.0 | 75.0 | 0.0 | 0% | | 0.0 | 75.0 | | In Progress |
| PP | I | INV TBR 25-03 | | Dec-24 | 75.0 | 75.0 | 0.0 | 0% | | 0.0 | 75.0 | | In Progress |
| AT | I | INV TBR 25-06 | | May-25 | 75.0 | 0.0 | -75.0 | -100% | | 0.0 | 0.0 | | Removed |
| FM | I | INV TBR 25-07 | | Apr-25 | 75.0 | 75.0 | 0.0 | 0% | | 9.0 | 66.0 | | In Progress |
| IS | I | INV TBR 25-08 | | May-25 | 15.0 | 45.5 | 30.5 | 203% | | 45.5 | 0.0 | Aug-25 | Completed |
| FM | I | INV TBR 25-09 | | May-25 | 0.0 | 37.5 | 37.5 | 100% | | 0.0 | 37.5 | | In Progress |
| IS | I | INV TBR 26-01 | | Jul-25 | 0.0 | 75.0 | 75.0 | 100% | | 50.5 | 24.5 | | In Progress |
| FM | I | INV TBR 26-02 | | Aug-25 | 0.0 | 37.5 | 37.5 | 100% | | 15.0 | 22.5 | | In Progress |
| Total Planned Audit Hours: | | | | | 1950.0 | 1950.0 | 0.0 | | | 411.0 | 1539.0 | | |

Functional Areas:

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

Audit Types:

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

Status:

Scheduled
 In Progress
 Completed
 Removed

FN1 Administrative Closing Memo Pending

**TCAT
Internal Audit Plan
Fiscal Year Ending June 30, 2026
Revised October 2025**

| 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-25 | 100.0 | 100.0 | 0.0 | 0% | | 20.0 | 80.0 | | In Progress |
| FM | P | Audit Program | NA | Jul-25 | 50.0 | 50.0 | 0.0 | 0% | | 15.0 | 35.0 | | In Progress |
| FM | P | Risk Assessment | NA | Sep-25 | 100.0 | 100.0 | 0.0 | 0% | | 50.0 | 50.0 | | In Progress |
| FM | A | TCAT Jacksboro Controls Review | 2.2 | Aug-25 | 125.0 | 125.0 | 0.0 | 0% | | 5.0 | 120.0 | | In Progress |
| FM | A | TCAT Athens Controls Review | 2.3 | Sep-25 | 125.0 | 125.0 | 0.0 | 0% | | 0.0 | 125.0 | | Scheduled |
| FM | A | TCAT Hohenwald Controls Review | 2.6 | Jul-25 | 25.0 | 25.0 | 0.0 | 0% | | 25.0 | 0.0 | Jul-25 | Completed |
| FM | A | TCAT Pulaski Controls Review | 2.6 | Apr-25 | 125.0 | 125.0 | 0.0 | 0% | | 0.0 | 125.0 | | Scheduled |
| FM | A | TCAT Harriman Controls Review | 2.9 | Jul-25 | 25.0 | 25.0 | 0.0 | 0% | 1 | 15.0 | 10.0 | | In Progress |
| FM | A | TCAT McMinnville Controls Review | 3.1 | Feb-26 | 125.0 | 125.0 | 0.0 | 0% | | 0.0 | 125.0 | | Scheduled |
| FM | A | TCAT Elizabethton Controls Review | 3.2 | Nov-25 | 75.0 | 75.0 | 0.0 | 0% | | 0.0 | 75.0 | | Scheduled |
| FM | A | TCAT Henry/Carroll Controls Review | 3.2 | Oct-25 | 125.0 | 125.0 | 0.0 | 0% | 1 | 90.0 | 35.0 | | In Progress |
| FM | A | TCAT Jackson Controls Review | 3.6 | Jan-25 | 125.0 | 125.0 | 0.0 | 0% | | 42.0 | 83.0 | | In Progress |
| FM | A | TCAT Murfreesboro Controls Review | 3.9 | Mar-26 | 125.0 | 125.0 | 0.0 | 0% | | 0.0 | 125.0 | | Scheduled |
| Total Planned Audit Hours: | | | | | 1250.0 | 1250.0 | 0.0 | | | 262.0 | 988.0 | | |

Functional Areas:

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

FN1 This audit is in review

Audit Types:

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

Status:

Scheduled
 In Progress
 Completed
 Removed

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Review of Internal Audit Charters

DATE: November 12, 2025

PRESENTER: Mike Batson

ACTION REQUIRED: Roll Call Vote

STAFF'S
RECOMMENDATION: Approve

The TBR system's internal audit offices develop internal audit charters to define the audit activity's purpose, authority, and responsibility, in accordance with the *Global Internal Audit Standards*, issued by the Institute of Internal Auditors (IIA).

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

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

Motlow State Community College Internal Audit Charter

Introduction

Motlow State Community College (the College) is an institution of the Tennessee Board of Regents (TBR) system. The system is governed by the Board of Regents, consisting of 19 members (the Board) as determined by state law. The TBR Audit Committee is a standing committee of the Board.

Purpose

The purpose of the internal audit function is to strengthen Motlow State Community College's ability to create, protect, and sustain value by providing the Board and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

The internal audit function enhances Motlow State Community College's:

- Successful achievement of its objectives.
- Governance, risk management, and control processes.
- Decision-making and oversight.
- Reputation and credibility with its stakeholders.
- Ability to serve the public interest.

Motlow State Community College's internal audit function is most effective when:

- Internal auditing is performed by competent professionals in conformance with The IIA's Global Internal Audit Standards™, which are set in the public interest.
- The internal audit function is independently positioned with direct accountability to the Board.
- Internal auditors are free from undue influence and committed to making objective assessments.

Commitment to Adhering to the Global Internal Audit Standards

The Motlow State Community College's internal audit function will adhere to the mandatory elements of The Institute of Internal Auditors' International Professional Practices Framework, which are the Global Internal Audit Standards and Topical Requirements. The System-wide Chief Audit Executive will report annually to the Audit Committee and senior management regarding the internal audit function's conformance with the Standards, which will be assessed through a quality assurance and improvement program.

Mandate

Authority

In accordance with the T.C.A. Higher Education Accountability Act of 2004 (Tenn. Code Ann. § 49-14-101) and the T.C.A. Audit Committee Act of 2005 (Tenn. Code Ann. § 4-35-102), the Board created an Audit Committee and a System-wide Chief Audit Executive. The System-wide Chief Audit Executive's direct reporting relationship to the Audit Committee creates the internal audit authority and allows for unrestricted access to the Board. Motlow State Community College employs an internal auditor as described in the TBR Internal Audit policy (TBR Policy 04.01.05.00, Internal Audit).

The Audit Committee authorizes the internal audit function to:

- Have full and unrestricted access to all functions, data, records, information, physical property, and personnel pertinent to carrying out internal audit responsibilities. Internal auditors are accountable for confidentiality and safeguarding records and information.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques, and issue communications to accomplish the function's objectives.
- Obtain assistance from the necessary personnel of Motlow State Community College and other specialized services from within or outside Motlow State Community College to complete internal audit services.

The System-wide Chief Audit Executive will be provided with access to internal audit workpapers or other internal audit files and documentation by the College as needed for review, continuity of audit operations, determination of System-wide best practices, or as otherwise deemed necessary.

Independence, Organizational Position, and Reporting Relationships

The System-wide Chief Audit Executive and the College Director will be positioned at a level in the college that enables internal audit services and responsibilities to be performed without interference from management, thereby establishing the independence of the internal audit function. (See "Mandate" section.)

The System-wide Chief Audit Executive will report functionally to the Audit Committee and administratively (for example, day-to-day operations) to the TBR Vice Chancellor for Business and Finance. This positioning provides the organizational authority and status to bring matters directly to senior management and escalate matters to the Audit Committee, when necessary, without interference and supports the internal auditors' ability to maintain objectivity.

The College Director reports to the college President with audit reporting responsibility to the Audit Committee and the Board through the System-wide Chief Audit Executive.

The Motlow State Community College management has the primary responsibility for establishing and maintaining a sufficient system of internal controls.

The System-wide Chief Audit Executive will confirm to the Audit Committee, at least annually, the organizational independence of the internal audit function. If the governance structure does

not support organizational independence, the System-wide Chief Audit Executive will document the characteristics of the governance structure limiting independence and any safeguards employed to achieve the principle of independence. The System-wide Chief Audit Executive will disclose to the Audit Committee any interference internal auditors encounter related to the scope, performance, or communication of internal audit work and results. The disclosure will include communicating the implications of such interference on the internal audit function's effectiveness and ability to fulfill its mandate.

Changes to the Mandate and Charter

Circumstances may justify a follow-up discussion between the System-wide Chief Audit Executive, the Audit Committee, and senior management on the internal audit mandate or other aspects of the internal audit charter. Such circumstances may include but are not limited to:

- A significant change in the Global Internal Audit Standards.
- A significant reorganization within the college.
- Significant changes in the System-wide Chief Audit Executive, the Audit Committee, and/or senior management.
- Significant changes to the college's strategies, objectives, risk profile, or the environment in which the college operates.
- New laws or regulations that may affect the nature and/or scope of internal audit services.

Chief Audit Executive and College Director Roles and Responsibilities

Ethics and Professionalism

The System-wide Chief Audit Executive and the College Director will ensure that the internal audit activity:

- Conforms with the Global Internal Audit Standards, including the principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, and confidentiality.
- Understands, respects, meets, and contributes to the legitimate and ethical expectations of the college and be able to recognize conduct that is contrary to those expectations.
- Encourages and promotes an ethics-based culture in the college.
- Reports organizational behavior that is inconsistent with the college's ethical expectations, as described in applicable policies and procedures.

Objectivity

The System-wide Chief Audit Executive and the College Director will ensure that the internal audit function remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope,

procedures, frequency, timing, and communication. If the System-wide Chief Audit Executive or the College Director determines that objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively such that they believe in their work product, do not compromise quality, and do not subordinate their judgment on audit matters to others, either in fact or appearance.

Internal auditors will have no direct operational responsibility or authority over any of the activities they review. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, or engage in other activities that may impair their judgment, including:

- Assessing specific operations for which they had responsibility within the previous year.
- Performing operational duties for Motlow State Community College or its affiliates.
- Initiating or approving transactions external to the internal audit function.
- Directing the activities of any Motlow State Community College employee that is not employed by the internal audit function, except to the extent that such employees have been appropriately assigned to internal audit teams or to assist internal auditors.

Internal auditors will:

- Disclose impairments of independence or objectivity, in fact or appearance, at least annually, to appropriate parties such as the System-wide Chief Audit Executive, the Audit Committee, or management.
- Exhibit professional objectivity in gathering, evaluating, and communicating information.
- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid conflicts of interest, bias, and undue influence.

Managing the Internal Audit Function

The System-wide Chief Audit Executive and the College Director have the responsibility to:

- Develop a risk-based internal audit plan annually that considers the input of the Audit Committee and senior management. The College Director submits the plan to the System-wide Chief Audit Executive for presentation to the Audit Committee for review and approval.
- Communicate the impact of resource limitations on the internal audit plan to the Audit Committee and senior management.
- Review and adjust the internal audit plan at least quarterly in response to changes in Motlow State Community College's business, risks, operations, programs, systems, and controls.
- Communicate with the Audit Committee and senior management if there are significant interim changes to the internal audit plan.

- Ensure internal audit engagements are performed, documented, and communicated in accordance with the Global Internal Audit Standards and laws and/or regulations.
- Follow up on engagement findings and confirm the implementation of recommendations or action plans and communicate the results of internal audit services to the Audit Committee and senior management quarterly and for each engagement as appropriate.
- Ensure the internal audit function collectively possesses or obtains the knowledge, skills, and other competencies and qualifications needed to meet the requirements of the Global Internal Audit Standards and fulfill the internal audit mandate.
- Identify and consider trends and emerging issues that could impact the TBR system or the colleges and communicate to the Audit Committee and senior management as appropriate.
- Consider emerging trends and successful practices in internal auditing.
- Establish and ensure adherence to methodologies designed to guide the internal audit function.
- Ensure adherence to relevant policies and procedures of the TBR system and the colleges unless such policies and procedures conflict with the internal audit charter or the Global Internal Audit Standards. Any such conflicts will be resolved or documented and communicated to the Audit Committee and senior management.
- Coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services. If the System-wide Chief Audit Executive cannot achieve an appropriate level of coordination, the issue must be communicated to senior management and if necessary escalated to the Audit Committee.

Communication with the Audit Committee and Senior Management

The System-wide Chief Audit Executive meets with the Audit Committee quarterly. The following are periodically reported to the Audit Committee and senior management:

- The internal audit function's mandate.
- The internal audit plan and performance relative to its plan.
- Internal audit budget.
- Significant revisions to the internal audit plan and budget.
- Potential impairments to independence, including relevant disclosures as applicable.
- Results from the quality assurance and improvement program, which include the internal audit function's conformance with The IIA's Global Internal Audit Standards and action plans to address the internal audit function's deficiencies and opportunities for improvement.

- Significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus for the Audit Committee that could interfere with the achievement of the TBR system and the College strategic objectives.
- Results of assurance and advisory services.
- Resource requirements.
- Management's responses to risks that the internal audit function determines may be unacceptable or acceptance of a risk that is beyond the TBR system or the College risk appetite.

Quality Assurance and Improvement Program

The System-wide Chief Audit Executive will develop, implement, and maintain a quality assurance and improvement program that covers all aspects of the internal audit function. The program will include external and internal assessments of the internal audit function's conformance with the Global Internal Audit Standards, as well as performance measurement to assess the internal audit function's progress toward the achievement of its objectives and promotion of continuous improvement. The program also will assess, if applicable, compliance with laws and/or regulations relevant to internal auditing. Also, if applicable, the assessment will include plans to address the internal audit function's deficiencies and opportunities for improvement.

Annually, the System-wide Chief Audit Executive will communicate with the Audit Committee and senior management about the internal audit function's quality assurance and improvement program, including the results of internal assessments (ongoing monitoring and periodic self-assessments) and external assessments. External assessments will be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the TBR System; qualifications must include at least one assessor holding an active Certified Internal Auditor® credential. Experience in higher education internal auditing will also be considered when selecting external assessors.

Scope and Types of Internal Audit Services

The scope of internal audit services covers the entire breadth of the College, including all activities, assets, and personnel. The scope of internal audit activities also encompasses but is not limited to objective examinations of evidence to provide independent assurance and advisory services to the Audit Committee and management on the adequacy and effectiveness of governance, risk management, and control processes for Motlow State Community College.

The nature and scope of advisory services may be agreed with the party requesting the service, provided the internal audit function does not assume management responsibility. Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during advisory engagements. These opportunities will be communicated to the appropriate level of management.

Internal audit engagements may include evaluating whether:

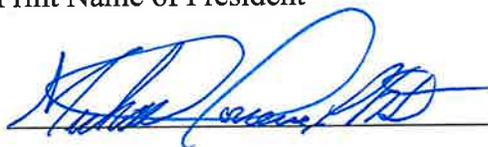
- Risks relating to the achievement of the College's strategic objectives are appropriately identified and managed.
- The actions of officers, directors, management, employees, and contractors or other relevant parties comply with TBR or college policies, procedures, and applicable laws, regulations, and governance standards.
- Operations and programs are performed effectively, efficiently, ethically, and equitably with results that are consistent with established goals and objectives.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact Motlow State Community College.
- The integrity of information and the means used to identify, measure, analyze, classify, and report such information is reliable.
- Resources and assets are acquired economically, used efficiently and sustainably, and protected adequately.

Periodic Review of Internal Audit Charter

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

Michael Torrance, PhD

Print Name of President



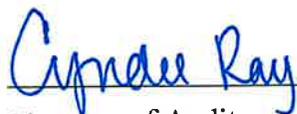
Signature of President

9/24/2025

Date

Cyndee Ray, CIA, CFE

Print Name of Auditor



Signature of Auditor

9/24/2025

Date

BOARD TRANSMITTAL

MEETING: Committee on Audit

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

DATE: November 12, 2025

PRESENTER: Mike Batson

ACTION REQUIRED: Roll Call Vote

STAFF'S
RECOMMENDATION: Approve

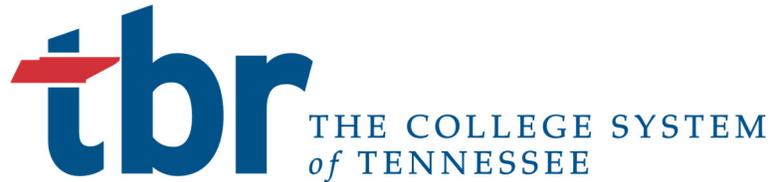
BACKGROUND INFORMATION:

In accordance with the Audit Committee Charter, salaries for auditors in the Office of System-wide Internal Audit are to be reviewed and approved by the Audit Committee. Fiscal Year 2026 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 20, 2025
For the Fiscal Year Ending June 30, 2026

| Title | Name | FY 2026 Salary | FY 2025 Salary | Increase from Prior Year | Professional Certifications | Years of Professional Experience | Years of TBR Experience |
|---|----------------|-------------------|-------------------|--------------------------------|--------------------------------|--|----------------------------|
| System-wide Chief Audit Executive | M. Batson | \$ 189,819 | \$ 185,000 | \$ 4,819 | CPA | 36 | 30 |
| Director of Internal Audit | J. Struckmeyer | \$ 132,047 | \$ 128,700 | \$ 3,347 | CPA | 31 | 19 |
| Investigative Audit Manager | J. Garoutte | \$ 115,690 | \$ 112,758 | \$ 2,932 | CFE, CFI, CGFM | 25 | 5 |
| Information Systems Auditor | D. Fritts | \$ 102,609 | \$ 100,008 | \$ 2,601 | CISSP | 40 | 12 |
| Internal Auditor IV - TCATs | H. Vose | \$ 92,057 | \$ 89,376 | \$ 2,681 | CIA, CFE | 29 | 17 |
| Temporary- Investigative Auditor | D. Porter | \$ 54/hour | \$ 54/hour | \$ - | CFE | 30 | 2 |
| Administrative Assistant III/Complaints Officer | Vacant | \$ - | \$ 62,558 | \$ (62,558) | N/A | | |

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



BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Consideration of Conflict of Interest Management Plan

DATE: November 12, 2025

PRESENTER: Mike Batson

ACTION REQUIRED: Roll Call Vote

STAFF'S
RECOMMENDATION: Approve

This Conflict of Interest Management Plan addresses a conflict of interest identified by Regent Miles A. Burdine, who was appointed on December 14, 2017 for the First congressional district seat and was reappointed to another six year term by Governor Bill Lee.

Conflict of Interest Management Plan

This Conflict of Interest Management Plan addresses a conflict of interest identified by Regent Miles Burdine.

Background

Regent Burdine discussed with, and then submitted to, General Counsel an amended conflict of interest Disclosure Form dated September 15, 2025, upon learning that his daughter, Nikki Burdine, had business dealings with Jackson State Community College in which she provided media training. She may also have future similar business dealings with other TBR colleges. Under Section 1.A. of TBR Policy 1.02.03.30, Conflict of Interest Policy for Regents, the Board considers a conflict of interest to exist when a Regent or immediate family member, which includes a child, has a direct or indirect financial interest in a transaction involving a college or the TBR System. Section III of TBR Policy 1.02.03.20, Code of Ethics for Members of the Tennessee Board of Regents, provides that disclosed conflicts of interest shall be evaluated by the Board or a duly appointed committee.

Brian Lapps, General Counsel, spoke to Regent Burdine, who confirmed that his adult daughter is financially independent, that he has no financial interest in Ms. Burdine's contract with Jackson State, and if she does have any future business relationship with any entity in the TBR System, he will have no financial interest in it. Regent Burdine and President Rothstein confirmed that he did not help his daughter obtain a contract with Jackson State. He further confirmed that he will not in the future in any way assist his daughter in doing business with any entity in the TBR System, and if she does have future business dealings with a TBR entity, it will not be a result of any of his actions or efforts. General Counsel also reviewed the contract in question, which was for one-time training. Thus, Nikki Burdine's contractual relationship with Jackson State does not implicate or violate Tennessee Code Annotate § 49-8-203(g), which prohibits the Board Member from doing business with a college, but which does not prohibit a Regent's family member from doing business with a college.

Evaluation and Disposition

This matter having been referred to the Audit Committee for evaluation and disposition, and Regent Burdine having recused himself from consideration of the matter, the Audit Committee takes the following actions.

1. The Audit Committee finds that (a) Regent Burdine properly identified the conflict of interest; (b) there is very little chance the Board will consider any matter that might directly or indirectly benefit Nikki Burdine; (b) Ms. Burdine's business relationship with Jackson State does not create an appearance of impropriety or adversely affect Regent Burdine's service on the Board; and (d) the conflict of interest can properly be managed.

2. The Audit Committee adopts the following Conflict of Interest Management Plan.
 - a. Regent Burdine is reminded to remain aware of his obligation to abide by the Conflict of Interest Policy for Regents and the Code of Ethics for Members of the Tennessee Board of Regents and to avoid taking any action relating to a college or the TBR System that might appear designed to create financial gain for his daughter.
 - b. Consistent with Board policies, Regent Burdine shall not attempt to exert any influence on any college or the TBR System's potential business relationship with Ms. Burdine.