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

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**AGENDA**  
**February 18, 2026**

**I. INFORMATIONAL REPORTING (Mike Batson)**

- a. Highlights of Audit Findings and Recommendations**
- b. Audit Reports and Reviews**
- c. System-wide Internal Audit Updates**

**II. ACTION ITEMS (Mike Batson)**

- a. Review of Revisions to FY 2026 Revised Internal Audit Plans**

**III. 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](#).

- Persons who want to request to address the Board may follow the process authorized by [TBR Policy 1.02.12.00 – Requests to Address the Board](#).



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## BOARD TRANSMITTAL

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MEETING: Committee on Audit

SUBJECT: Highlights of Audit Findings and Recommendations

DATE: February 18, 2026

PRESENTER: Mike Batson, Chief Audit Executive

PRESENTATION REQUIREMENTS: 10 minutes

ACTION REQUIRED: Informational Purposes

STAFF

RECOMMENDATION: Accept Report

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The following items will be discussed with the Audit Committee:

Recommendation/Finding Logs  
Miscellaneous External Reviews  
Federal Audits  
Internal Audits

### STATUS SUMMARY FOR PREVIOUSLY REPORTED FINDINGS

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

Internal Audit Reports - Following is a summary of the status of previously reported findings and recommendations as of December 31, 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	8/19/2025	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					Completed
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					Completed
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					Completed
CoSCC	10/1/2025	CoSCC-Athletics Compliance 1 of 1 Management should ensure that review procedures for the Statements of Disclosure of Interests are strengthened to identify any potential conflicts of interest, including outside employment. Additionally, Management should improve dissemination procedures to inform employees of the requirements related to outside employment.	Athletics Human Resources	Strategic Advancement and Athletics, Student and Financial Aid Services	8/1/2025					Completed
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					Completed
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	1/7/2026-An IT Security Awareness Training module has been created and uploaded to the Bridge video platform. 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. 6/30/2025-The CISO retired and implementation has been delayed.	In Progress
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				1/7/26 - The Chief of Administrative Services has been assigned the task of working with various departments to create a business continuity plan.	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
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	10/2/2025 - The Dean of Students requested to extend the due date to April 2026. 10/1/2025 - Management is still determining the best software to utilize.	In Progress
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	10/2/2025 - The Dean of Students requested to extend the due date to April 2026. 10/1/2025 - Management is still determining the best software to utilize.	In Progress
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	10/2/2025 - The Dean of Students requested to extend the due date to April 2026. 10/1/2025 - Management is still determining the best software to utilize.	In Progress
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	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 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			Complete
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			Complete
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			Complete
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			Complete
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			Complete
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			Complete
TCAT Harriman	11/4/2025	Establish accounts receivable collection procedures that adhere to the guideline, ensuring the first letters of contact are sent within thirty days of debt being incurred.	President, Business Support Associate	Policy and Strategy	3/30/2026		1			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 Henry/Carroll	12/8/2025	Management should implement controls to ensure deposits are made in compliance with TBR policy.	President, Business Support Associate	Policy and Strategy	3/30/2026		1			Not Yet Due
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	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	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

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 3 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
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					Complete
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.	Chief Information Officer	Business and Finance	6/30/2025					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	10/23/2025	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	12/31/2025	1	8/8/2024	10/23/2025	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	6/30/2026	1	10/23/2025	12/3/2025	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	1/8/2026	In Progress



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## BOARD TRANSMITTAL

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MEETING: Committee on Audit

SUBJECT: Audit Reports and Reviews

DATE: February 18, 2026

PRESENTER: Mike Batson, Chief Audit Executive

PRESENTATION REQUIREMENTS: 10 minutes

ACTION REQUIRED: Informational Purposes

STAFF

RECOMMENDATION: Accept Report

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### **Miscellaneous External Reviews**

The Audit Committee will review executive summaries for the miscellaneous external reviews (reports issued by entities other than Internal Audit, State Audit, or Federal agencies) issued from October 1, 2025, to December 31, 2025.

- Chattanooga State Community College
  - Tennessee Small Business Development Center
    - TSBDC Programmatic Review
    - TSBDC Financial Review
- Roane State Community College
  - Tennessee Small Business Development Center
    - TSBDC Programmatic Review
    - TSBDC Financial Review
- Volunteer 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 December 31, 2025.

- Northeast State Community College
  - Department of Veterans Affairs
  - Compliance Survey

Walters State Community College  
Department of Veterans Affairs  
Compliance Survey  
TCAT Henry/Carroll  
–Department of Veterans Affairs  
Compliance Survey  
TCAT Murfreesboro  
–Department of Veterans Affairs  
Compliance Survey

### **Internal Audit**

The Audit Committee will receive executive summaries for the internal audit reports issued from October 1, 2025, to December 31, 2025, as well as reports issued after December 31, 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. Highlights from these reports were reviewed in agenda item I.a..

#### **Internal Audit Reports for Informational Purposes**

CoSCC	Athletics Compliance	Page 23
TCAT Harriman	Internal Controls	Page 24
TCAT Henry/Carroll	Internal Controls	Page 25

**Tennessee Board of Regents  
Audit Committee  
February 18, 2026**

*Miscellaneous External  
Reviews*

**Chattanooga State Community College**  
**Tennessee Small Business Development Center (TSBDC)**  
**TSBDC Program Review**  
**November 19, 2025**  
**Executive Summary**

<b>Introduction</b>	TSBDC completed a programmatic review at Chattanooga State Community College for the period January 1, 2025, through November 7, 2025.  The purpose of this review was to assist in accomplishing the programmatic review of the Tennessee Small Business Development Lead Center under the Small Business Administration's (SBA) Office of Small Business Development Centers via a Cooperative Agreement. The review was conducted by the Associate State Director.
<b>Results</b>	No findings or recommendations.

**Chattanooga State Community College**  
**Tennessee Small Business Development Center (TSBDC)**  
**TSBDC Financial Review**  
**December 18, 2025**  
**Executive Summary**

<b>Introduction</b>	TSBDC completed a financial review at Chattanooga State Community College for the period January 1, 2024, through December 31, 2024. The purpose of this review was to assist in accomplishing the financial review of the Tennessee Small Business Development Lead Center under the Small Business Administration's (SBA) Office of Small Business Development Centers via a Cooperative Agreement. The review was conducted by the Financial Reporting and Account Manager.
<b>Results</b>	No findings or recommendations.

**Roane State Community College**  
**Tennessee Small Business Development Center (TSBDC)**  
**TSBDC Program Review**  
**December 2, 2025**  
**Executive Summary**

<b>Introduction</b>	TSBDC completed a programmatic review at Roane State Community College for the period January 1, 2025, through November 7, 2025. The purpose of this review was to assist in accomplishing the programmatic review of the Tennessee Small Business Development Lead Center under the Small Business Administration's (SBA) Office of Small Business Development Centers via a Cooperative Agreement. The review was conducted by the TSBDC-Lead Office, State Executive Director.
<b>Results</b>	No findings or recommendations.

**Roane State Community College**  
**Tennessee Small Business Development Center (TSBDC)**  
**TSBDC Financial Review**  
**December 18, 2025**  
**Executive Summary**

<b>Introduction</b>	TSBDC completed a financial review at Roane State Community College for the period January 1, 2024, through December 31, 2024. The purpose of this review was to assist in accomplishing the financial review of the Tennessee Small Business Development Lead Center under the Small Business Administration's (SBA) Office of Small Business Development Centers via a Cooperative Agreement. The review was conducted by the Financial Reporting and Account Manager.
<b>Results</b>	No findings or recommendations.

**Volunteer State Community College**  
**Tennessee Higher Education Commission (THEC) – Tennessee Student Assistance Corporation (TSAC)**  
**Financial Aid Program Review**  
**October 24, 2025**  
**Executive Summary**

<b>Introduction</b>	<p>Compliance Officers completed a review at Volunteer State Community College from October 20 through October 23, 2025, for academic year 2024-2025.</p> <p>The review consisted of a thorough examination of the institution's procedures for administering State financial aid programs including reviewing 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>
<b>Results</b>	No substantive discrepancies were identified during the audit.

**Tennessee Board of Regents  
Audit Committee  
February 18, 2026**

*Federal Audit Reports*

**Northeast State Community College**  
**U.S. Department of Veterans Affairs**  
**Compliance Survey**  
**November 25, 2025**  
**Executive Summary**

<b>Introduction</b>	<p>The U.S. Department of Veterans Affairs completed a Compliance Survey at Northeast 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 Northeast 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 November 24, 2025, with ETI officials.</p>
<b>Discrepancy</b>	There were no discrepancies noted.

**Walters State Community College**  
**U.S. Department of Veterans Affairs**  
**Compliance Survey**  
**November 6, 2025**  
**Executive Summary**

<b>Introduction</b>	<p>The U.S. Department of Veterans Affairs completed a Compliance Survey at Walters 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 Walters 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 October 16, 2025, with ETI officials.</p>
<b>Discrepancy</b>	<p><b>Type:</b> Line 6: The facility accurately and promptly reported enrollment, tuition and fees, lessons serviced, flight training hours or APP/OJT hours (38 CFR 21.4203(e)(f)(g), 21.4204, 21.7156, 21.9735).</p> <p>SCO error. A mandatory fee for distance learning was not included in the amount of Tuition and Fees reported to the VA for this term.</p> <p><b>Recommendation:</b> The SCO amended the enrollment certification in Enrollment Manager.</p>

**TCAT Henry/Carroll**  
**U.S. Department of Veterans Affairs**  
**Compliance Survey**  
**November 7, 2025**  
**Executive Summary**

<b>Introduction</b>	<p>The U.S. Department of Veterans Affairs completed a Compliance Survey at TCAT Henry/Carroll. 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 Henry/Carroll (referred to throughout as the ETI) by an Education Compliance Survey Specialist. An entrance briefing and exit briefing were held on November 6, 2025, with ETI officials.</p>
<b>Discrepancy</b>	There were no discrepancies found during this survey.

**TCAT Murfreesboro**  
**U.S. Department of Veterans Affairs**  
**Compliance Survey**  
**October 24, 2025**  
**Executive Summary**

<b>Introduction</b>	<p>The U.S. Department of Veterans Affairs completed a Compliance Survey at TCAT Murfreesboro. 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 Murfreesboro (referred to throughout as the ETI) by an Education Compliance Survey Specialist (ECSS). An entrance briefing was held on October 14, 2025, and an exit briefing was held on October 15, 2025, with ETI officials.</p>
<b>Discrepancy</b>	<p><b>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)</b></p> <p>Students had incomplete transfer credit or no transfer credit evaluations as there were no military transcripts collected or in the student file.</p> <p><b>Recommendation:</b> Reevaluate the ETI policy regarding the receipt of transcripts for transfer credit evaluations. Create a process that ensures that the SCO is made aware of those VA students that do not provide their transcripts for evaluation, so subsequent trimesters are not certified until the required transfer credit evaluation can be completed.</p>
<b>Discrepancy</b>	<p><b>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)</b></p> <p>Several students had late initial certification(s), late 1010 certification(s), or no 1010 certification(s).</p> <p><b>Recommendation:</b> ECSS recommends evaluation of the procedures for certifying VA education benefit qualifying students and the requirements of second/1010 certifications of chapter 33 beneficiaries, to ensure proper reporting.</p>
<b>Discrepancy</b>	<p><b>Type: Line 7: The facility promptly notified VA when beneficiaries terminated or interrupted training (38 CFR 21.4203, 21.7156, 21.9735)</b></p> <p>Students' withdrawals, terminations, or graduations were not reported.</p> <p><b>Recommendation:</b> Create a process for the SCO to be notified of student withdrawals, terminations, or graduations so VA notifications can be completed timely.</p>

**Tennessee Board of Regents  
Audit Committee  
February 18, 2026**

*Internal Audit Reports*

**Columbia State Community College**  
**Athletics Compliance**  
**Fiscal Years 2023 & 2024**  
**October 1, 2025**  
**Executive Summary**

<b>Key Staff Personnel</b>	VP Student Affairs Director of Athletics Executive Director of Human Resources	<b>Internal Auditor</b>	Leah Adeliyi, Executive Director of Internal Audit
<b>Introduction</b>	An audit of Columbia State Community College's Athletic Department was performed by Internal Audit in accordance with the annual audit plan. The purpose was to evaluate the department's compliance with the National Junior College Athletic Association (NJCAA), Tennessee Community College Athletic Association (TCCAA), and Tennessee Board of Regents and institutional policies.		
<b>Objectives</b>	<p>The objective of the audit focused on ascertaining the adequacy and effectiveness of internal controls established over the Athletics Department, including policies and procedures that effectively mitigate the risk of non-compliance in the following areas:</p> <ul style="list-style-type: none"> <li>• Submission of required annual Statement of Disclosure of Interests form for specified Athletic Department employees.</li> <li>• Group/individual travel for athletic activities.</li> <li>• Off-campus housing procedures</li> </ul>		
<b>Scope</b>	The scope of the engagement included the period from January 2023-December 2024. Interviews were conducted with the athletic director, coaches, assistant coaches, and a sample of student athletes. An examination of conflict-of-interest forms, and team travel expenses were performed. The audit was performed in accordance with the <i>Global Internal Audit Standards</i> as promulgated by The Institute of Internal Auditors.		
<b>Recommendation</b>	Management should ensure that review procedures for the Statements of Disclosure of Interests are strengthened to identify any potential conflicts of interest, including outside employment. Additionally, Management should improve dissemination procedures to inform employees of the requirements related to outside employment.		
<b>Management Response</b>	Management concurs with the audit report. Human Resources will add a Conflict-of-Interest document during New Hire Orientation, closely monitor annual disclosures in which income from other employment is disclosed and retain the current schedules for the annual review/update of the <i>Outside Employment Forms</i> and <i>Statement of Disclosure of Interest Forms</i> . The changes will be implemented by August 2025.		

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

<b>Key Staff Personnel</b>	President Business Support Associate Receptionist	<b>TCAT Internal Auditor</b>	Helen Vose, CIA, CFE
<b>Introduction</b>	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.		
<b>Objectives</b>	<p>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:</p> <ul style="list-style-type: none"> <li>• Cash receipting</li> <li>• Cash deposits</li> <li>• Student accounts receivable</li> <li>• Financial aid award process compliance with federal and state requirements</li> </ul>		
<b>Scope</b>	<p>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.</p>		
<b>Conclusion</b>	<p>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. Management has established controls in the cash receipt and deposit processes to include segregation of duties, and safeguarding and deposit of cash as required by policy, and cash is reconciled daily to deposits. Student accounts receivable are recorded and are reconciled promptly, and the aging is performed monthly, and notices of delinquent accounts are sent in a timely manner, except as noted below. 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.</p>		
<b>Recommendation &amp; Observation</b>	<p>TBR Guideline B-010, II.B. states, "Collection efforts should begin no later than thirty days after the obligation has been incurred or other fixed due date." The first letter for all five students tested was sent over 30 days after the debt was incurred. A recommendation was made to establish accounts receivable collection procedures that adhere to the guideline, ensuring the first letters of contact are sent within thirty days of debt being incurred.</p> <p>One observation was noted that one deposit was held over a week. While this does not appear to be a recurring issue, Internal Audit reminded management that policy requires a weekly deposit.</p>		

**TCAT Henry/Carroll**  
**Audit Report on Internal Controls**  
**For the Fiscal Year July 1, 2023 – June 30, 2024**

<b>Key Staff Personnel</b>	President Business Support Associate Receptionist	<b>TCAT Internal Auditor</b>	Helen Vose, CIA, CFE
<b>Introduction</b>	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.		
<b>Objectives</b>	<p>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:</p> <ul style="list-style-type: none"> <li>• Cash receipting</li> <li>• Cash deposits</li> <li>• Student accounts receivable</li> <li>• Financial aid award process compliance with federal and state requirements</li> </ul>		
<b>Scope</b>	<p>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 receipts and deposits for the period covered.</p>		
<b>Conclusion</b>	<p>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. Management has established controls in the cash receipt and deposit processes to include segregation of duties, and safeguarding and deposit of cash as required by policy, and cash is reconciled daily to deposits, except as noted below. Student accounts receivable are recorded and are reconciled promptly, and the aging is performed monthly, and notices of delinquent accounts are sent in a timely manner. 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.</p>		
<b>Recommendation</b>	<p>TBR Policy 4.01.01.10, <i>Deposit and Investment of Funds</i>, IV.A. states, "Each institutional department will deposit funds each day when \$500 in funds has been accumulated. All funds must be adequately secured. In all cases, a deposit must be made at least once each work week (Monday - Friday) if there are any funds to be deposited." The TCAT did not always deposit the receipts during the week received. We recommend that management implement controls to ensure deposits are made in compliance with TBR policy.</p>		



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## BOARD TRANSMITTAL

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MEETING: Committee on Audit

SUBJECT: System-wide Internal Audit Updates

DATE: February 18, 2026

PRESENTER: Mike Batson, Chief Audit Executive

PRESENTATION

REQUIREMENTS: 5 minutes

ACTION REQUIRED: Informational Purposes

STAFF

RECOMMENDATION: Accept Report

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Mike Batson will give brief updates on the following items:

- Update on Open Campus Auditor Positions



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## BOARD TRANSMITTAL

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MEETING: Committee on Audit

SUBJECT: Review of Revisions to Fiscal Year 2026 Audit Plans

DATE: February 18, 2026

PRESENTER: Mike Batson, Chief Audit Executive

PRESENTATION REQUIREMENTS: 10 minutes

ACTION REQUIRED: Roll Call Vote

STAFF

RECOMMENDATION: Recommend Approval

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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.

Revised plans for each of the audit offices from July 1, 2025 to December 31, 2025 are attached.

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.

Chattanooga State Community College Internal Audit Plan Fiscal Year Ending June 30, 2026 Revised January 2026																							
							Revised to Original				Planned to Actual												
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status										
IS	C	Management Advisory Services	5.0	Jul-25	90.0	90.0	0.0	0%		66.0	24.0		In Progress										
FM	F	State Audit Assist/Follow-up	5.0	Jul-25	75.0	75.0	0.0	0%		25.0	50.0		In Progress										
IS	F	Follow up Reviews	5.0	Jul-25	75.0	75.0	0.0	0%		32.5	42.5		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%		8.0	7.0		In Progress										
IS	I	INV-2025-03	5.0	Jul-25	20.0	30.0	10.0	50%	1	21.5	8.5		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	25.0	25.0	100%	1	25.0	0.0	Dec-25	Completed										
IS	I	INV-2026-02	5.0	Sep-25	0.0	160.0	160.0	100%	1	120.0	40.0		In Progress										
IS	M	Enterprise Risk Assessment -FY 2026	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										
SS	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 Follow-up	5.0	Mar-26	100.0	40.0	-60.0	-60%	3		40.0		Scheduled										
SS	F	Follow up to Financial Aid External Reviews	5.0	Jun-25	40.0	40.0	0.0	0%		15.0	25.0		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	15.0	-55.0	-79%	3	8.0	7.0		In Progress										
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%		5.0	35.0		In Progress										
Total Planned Audit Hours:					1050.0	1065.0	15.0			403.5	661.5												
<b>Functional Areas:</b>				<b>Audit Types:</b>				<b>Status:</b>															
AD - Advancement				R - Required				Scheduled															
AT - Athletics				A - Risk-Based (Assessed)				In Progress															
AX - Auxiliary				S - Special Request				Completed															
FM - Financial Management				I - Investigation				Removed															
IA - Instruction & Academic Support				P - Project (Ongoing or Recurring)																			
IS - Institutional Support				M - Management's Risk Assessment																			
IT - Information Technology				C - Consultation																			
MC - Marketing and Campus Activities				F - Follow-up Review																			
PP - Physical Plant				O - Other																			
RS - Research																							
SS - Student Services																							
FN1 Reduced Unscheduled Investigations hours to add specific investigative projects.																							
FN2 Removed project and added new system-wide initiative.																							
FN3 Reduced hours for change in scope.																							

Columbia State Community College Internal Audit Plan Fiscal Year Ending June 30, 2026 Revised January 2026														
							Revised to Original				Planned to Actual			
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status	
FM	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	Oct-25	Complete	
PP	P	Campus Safety and Security	2.2	Sep-25	120.0	120.0	0.0	0%		65.0	55.0		In Progress	
AT	F	Engagement Follow-up/Monitoring	5.0	Mar-25	50.0	50.0	0.0	0%		5.0	45.0		In Progress	
IS	C	Management Consulting	5.0	Jul-25	150.0	150.0	0.0	0%		138.0	12.0		In Progress	
IS	S	Internal Audit Awareness	3.0	As needed	125.0	125.0	0.0	0%		30.0	95.0		In Progress	
FM	C	Payment Card Industry Data Security Standard (PCI-DSS)	5.0	Jan-26	125.0	0.0	-125.0	-100%	1	0.0	0.0		Removed	
IS	C	Financial Aid Review	5.0	As needed	75.0	75.0	0.0	0%		15.0	60.0		In Progress	
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	80.0	0.0	0%		10.0	70.0		In Progress	
IA	R	Accessibility Audit	5.0	Feb-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			429.0	751.0			
<b>Functional Areas:</b>				<b>Audit Types:</b>					<b>Status:</b>					
AD - Advancement				R - Required					Scheduled					
AT - Athletics				A - Risk-Based (Assessed)					In Progress					
AX - Auxiliary				S - Special Request					Completed					
FM - Financial Management				I - Investigation					Removed					
IA - Instruction & Academic Support				P - Project (Ongoing or Recurring)										
IS - Institutional Support				M - Management's Risk Assessment										
IT - Information Technology				C - Consultation										
MC - Marketing and Campus Activities				F - Follow-up Review										
PP - Physical Plant				O - Other										
RS - Research														
SS - Student Services														
FN1 Required Accessibility Audit added to FY 25-26 audit plan.														

Dyersburg State Community College Internal Audit Plan Fiscal Year Ending June 30, 2026 Revised January 2026																						
							Revised to Original				Planned to Actual											
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status									
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%		110.5	14.5		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%		230.0	20.0		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			380.0	670.0											
<b>Functional Areas:</b>			<b>Audit Types:</b>					<b>Status:</b>														
AD - Advancement			R - Required					Scheduled														
AT - Athletics			A - Risk-Based (Assessed)					In Progress														
AX - Auxiliary			S - Special Request					Completed														
FM - Financial Management			I - Investigation					Removed														
IA - Instruction & Academic Support			P - Project (Ongoing or Recurring)																			
IS - Institutional Support			M - Management's Risk Assessment																			
IT - Information Technology			C - Consultation																			
MC - Marketing and Campus Activities			F - Follow-up Review																			
PP - Physical Plant			O - Other																			
RS - Research																						
SS - Student Services																						
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 January 2026																							
							Revised to Original			Planned to Actual													
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status										
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 Confirmations	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%			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		0.0		Removed										
AT	F	Follow-up Athletics	5.0	Dec-25	75.0	50.0	-25.0	-33%	4	51.0	-1.0	Dec-25	Completed										
IT	A	Data Security	3.8	Oct-25	180.0	160.0	-20.0	-11%	1,4	65.0	95.0		In Progress										
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			264.0	786.0													
<b>Functional Areas:</b>				<b>Audit Types:</b>					<b>Status:</b>														
AD - Advancement				R - Required					Scheduled														
AT - Athletics				A - Risk-Based (Assessed)					In Progress														
AX - Auxiliary				S - Special Request					Completed														
FM - Financial Management				I - Investigation					Removed														
IA - Instruction & Academic Support				P - Project (Ongoing or Recurring)																			
IS - Institutional Support				M - Management's Risk Assessment																			
IT - Information Technology				C - Consultation																			
MC - Marketing and Campus Activities				F - Follow-up Review																			
PP - Physical Plant				O - Other																			
RS - Research																							
SS - Student Services																							
FN1 Start Date changed on Oct RAPLAN 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																							

<b>Motlow State Community College</b> <b>Internal Audit Plan</b> <b>Fiscal Year Ending June 30, 2026</b> <b>Revised January 2026</b>														
							Revised to Original				Planned to Actual			
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status	
AT	A	Athletics Compliance	4.9	Oct-25	120.0	200.0	80.0	67%	1	160.5	39.5		In Progress	
IS	A	Human Resources	4.8	Nov-25	120.0	80.0	-40.0	-33%	1		80.0		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	100.0	-20.0	-17%	1		100.0		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	115.0	-5.0	-4%	1	115.0	0.0	Oct-25	Completed	
IS	C	General Consultation	5.0	Sep-25	50.0	50.0	0.0	0%		32.5	17.5		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	
<b>Total Planned Audit Hours:</b>					<b>750.0</b>	<b>765.0</b>	<b>15.0</b>			<b>308.0</b>	<b>457.0</b>			
<b>Functional Areas:</b>				<b>Audit Types:</b>				<b>Status:</b>						
AD - Advancement				R - Required				Scheduled						
AT - Athletics				A - Risk-Based (Assessed)				In Progress						
AX - Auxiliary				S - Special Request				Completed						
FM - Financial Management				I - Investigation				Removed						
IA - Instruction & Academic Support				P - Project (Ongoing or Recurring)										
IS - Institutional Support				M - Management's Risk Assessment										
IT - Information Technology				C - Consultation										
MC - Marketing and Campus Activities				F - Follow-up Review										
PP - Physical Plant				O - Other										
RS - Research														
SS - Student Services														
FN1 - Athletics Compliance audit went over budgeted hours and is ongoing. The budgeted hours for the Human Resources and Accessibility Compliance were reduced and the remaining hours from the RSCC President's Expense audit were reallocated to the Athletics Compliance Audit. The budgeted travel time in administrative hours was reduced in order to add more audit time for the Athletics Compliance Audit.														

Nashville State Community College Internal Audit Plan Fiscal Year Ending June 30, 2026 Revised January 2026														
							Revised to Original				Planned to Actual			
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status	
IS	C	Internal Control Awareness	5.0	Jan-26	100.0	100.0	0.0	0%		100.0			Scheduled	
IS	R	CCTA	5.0	Jan-26	150.0	150.0	0.0	0%		150.0			Scheduled	
IS	C	Consulting Activities	5.0	As Needed	100.0	100.0	0.0	0%		100.0			Scheduled	
IS	M	Management Risk Assessment	5.0	Mar-26	100.0	100.0	0.0	0%		100.0			Scheduled	
IS	R	President's Expense Audit	5.0	Aug-25	150.0	150.0	0.0	0%		150.0	0.0	Oct-25	Completed	
IS	R	Accessibility Audit	5.0	May-26	0.0	150.0	150.0	100%	1		150.0		Scheduled	
Total Planned Audit Hours:				600.0	750.0	150.0			150.0	600.0				
<b>Functional Areas:</b>				<b>Audit Types:</b>				<b>Status:</b>						
AD - Advancement				R - Required				Scheduled						
AT - Athletics				A - Risk-Based (Assessed)				In Progress						
AX - Auxiliary				S - Special Request				Completed						
FM - Financial Management				I - Investigation				Removed						
IA - Instruction & Academic Support				P - Project (Ongoing or Recurring)										
IS - Institutional Support				M - Management's Risk Assessment										
IT - Information Technology				C - Consultation										
MC - Marketing and Campus Activities				F - Follow-up Review										
PP - Physical Plant				O - Other										
RS - Research														
SS - Student Services														
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 January 2026														
Area	Type	Audit	Risk Factor	Revised to Original			FN	Planned to Actual			Completion Date		Current Status	
				Estimated Audit Start Date	Original Hours Planned	Revised Plan		Change in Hours	Change in Percentage	Actual Hours	Variance			
SS	R	Complete College Tennessee Act Element	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%		46.5	3.5			In Progress
IA	A	Faculty Credentials	5.0	Jul-25	50.0	50.0	0.0	0%		33.0	17.0			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	Oct-25	100.0	100.0	0.0	0%		46.0	54.0			In Progress
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	Nov-25	0.0	100.0	100.0	100%	1	28.0	72.0			In Progress
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%		66.5	33.5			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%		62.5	37.5			In Progress
Total Planned Audit Hours:				1040.0	1040.0	0.0			388.0	652.0				
<b>Functional Areas:</b>				<b>Audit Types:</b>					<b>Status:</b>					
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				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					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 January 2026**

							Revised to Original			Planned to Actual			
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status
IS	R	Accessibility Audit	5.0	May-26	0.0	125.0	125.0	100%	1	0.0	125.0	May-26	Scheduled
FM	R	Year End Inventory & Cash Counts	5.0	Jul-26	22.5	22.5	0.0	0%		1.0	21.5	Jun-26	In Progress
FM	R	Audit Follow Up	5.0	Jul-25	22.5	22.5	0.0	0%		0.0	22.5	Jun-26	Scheduled
IS	R	Funding Formula	5.0	Feb-26	112.5	112.5	0.0	0%		0.0	112.5	Mar-26	Scheduled
IS	M	Risk Assessment	5.0	Apr-26	45.0	45.0	0.0	0%		0.0	45.0	May-26	Scheduled
IA	S	Faculty Credentials	5.0	Nov-25	150.0	150.0	0.0	0%		96.5	53.5	Jan-26	In Progress
IA	S	Compliance Assist Review	5.0	Jun-26	37.5	37.5	0.0	0%		15.0	22.5	Jun-26	In Progress
AD	C	Advancement Management Advisory Services	5.0	Jul-25	22.5	22.5	0.0	0%		7.5	15.0	Jun-26	In Progress
FM	C	Finance Management Advisory Services, Consultation	5.0	Jul-25	45.0	45.0	0.0	0%		10.5	34.5	Jun-26	In Progress
IS	C	Institutional Support Management Advisory Services, Consultation	5.0	Jul-25	75.0	75.0	0.0	0%		21.0	54.0	Jun-26	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%		27.0	85.5	Jun-26	In Progress
IS	I	Unscheduled Investigations and Special Requests	5.0	Jul-25	30.0	30.0	0.0	0%		0.0	30.0	Jun-26	Scheduled
IT	C	IT Audit Management Advisory Service - PCI & ACH Review	5.0	Jul-25	127.5	127.5	0.0	0%		28.0	99.5	Jun-26	In Progress
FM	A	Purchasing/Procurement Audit	3.7	Aug-25	150.0	150.0	0.0	0%		150.0	0.0	Nov-25	Completed
IT	A	Ellucian/Banner System Access Control Audit	3.7	Mar-26	150.0	150.0	0.0	0%		0.0	150.0	Feb-26	Scheduled
<b>Total Planned Audit Hours:</b>				<b>1102.5</b>	<b>1227.5</b>	<b>125.0</b>			<b>356.5</b>	<b>871.0</b>			

**Functional Areas:**

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

**Audit Types:**

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

**Status:**

Scheduled  
 In Progress  
 Completed  
 Removed

FN1 - On September 30, 2025 the Board required Internal Audit to add an Accessibility Audit to FY 25-26 audit plan.

Roane State Community College Internal Audit Plan Fiscal Year Ending June 30, 2026 Revised January 2026													
							Revised to Original			Planned to Actual			
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status
FM	R	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%		30.0	20.0		In Progress
FM	F	State Audit Follow-up	5.0	Jan-26	130.0	50.0	-80.0	-62%	2	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%		31.0	44.0		In Progress
IS	C	Management Advisory Services	5.0	Jul-25	110.0	110.0	0.0	0%		102.0	8.0		In Progress
AT	R	Athletics	5.0	Oct-25	120.0	100.0	-20.0	-17%	2	18.5	81.5		In Progress
IA	S	President's Expense Audit	5.0	Aug-25	60.0	60.0	0.0	0%		58.0	2.0	Oct-25	Completed
IS	A	Student Tuition	5.0	Nov-25	75.0	75.0	0.0	0%		18.0	57.0		In Progress
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%		32.0	8.0		In Progress
IS	R	Accessibility	5.0	Jan-26		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%		34.5	15.5		In Progress
FM	I	INV 23-02	5.0	Jul-25	15.0	15.0	0.0	0%		10.0	5.0		In Progress
Total Planned Audit Hours:					1040.0	1040.0	0.0			364.0	676.0		
<b>Functional Areas:</b> 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				<b>Audit Types:</b> 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					<b>Status:</b> Scheduled In Progress Completed Removed				
FN1 Required audit added by SWIA FN2 Adjusted to add Accessibility Audit													

Southwest Tennessee Community College Internal Audit Plan Fiscal Year Ending June 30, 2026 Revised January 2026																							
							Revised to Original				Planned to Actual												
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status										
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%		30.0	90.0		In Progress										
IS	S	Food Services Inventory	3.0	Jun-26	120.0	0.0	-120.0	-100%	3		0.0		Removed										
IS	R	ADA-Accessibility	5.0	Jan-26	0.0	120.0	120.0	100%	1		120.0		Scheduled										
IS	I	Investigations-Upward Bound	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	0.0	-90.0	-100%	3		0.0		Removed										
IS	I	Investigations-FMLA	5.0	Nov-25	0.0	38.0	38.0	100%	2	38.0	0.0	Jan-26	Completed										
IS	I	Investigations-Faculty Workload	5.0	Jan-26	0.0	40.0	40.0	100%	2	16.0	24.0		In Progress										
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	32.0	-58.0	-64%		32.0			Scheduled										
Total Planned Audit Hours:				1050.0	1050.0	0.0			486.0	564.0													
<b>Functional Areas:</b>				<b>Audit Types:</b>				<b>Status:</b>															
AD - Advancement				R - Required				Scheduled															
AT - Athletics				A - Risk-Based (Assessed)				In Progress															
AX - Auxiliary				S - Special Request				Completed															
FM - Financial Management				I - Investigation				Removed															
IA - Instruction & Academic Support				P - Project (Ongoing or Recurring)																			
IS - Institutional Support				M - Management's Risk Assessment																			
IT - Information Technology				C - Consultation																			
MC - Marketing and Campus Activities				F - Follow-up Review																			
PP - Physical Plant				O - Other																			
RS - Research																							
SS - Student Services																							
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 January 2026														
							Revised to Original				Planned to Actual			
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status	
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-26	100.0	100.0	0.0	0%		71.5	28.5		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%		67.5	32.5		In Progress	
FM	A	Equipment	3.8	Aug-25	185.0	400.0	215.0	116%	3	206.5	193.5		In Progress	
IA	A	Credentials	2.8	Jun-26	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	41.0	9.0	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	1445.0	450.0			401.5	1043.5				
<b>Functional Areas:</b>			<b>Audit Types:</b>					<b>Status:</b>						
AD - Advancement			R - Required					Scheduled						
AT - Athletics			A - Risk-Based (Assessed)					In Progress						
AX - Auxiliary			S - Special Request					Completed						
FM - Financial Management			I - Investigation					Removed						
IA - Instruction & Academic Support			P - Project (Ongoing or Recurring)											
IS - Institutional Support			M - Management's Risk Assessment											
IT - Information Technology			C - Consultation											
MC - Marketing and Campus Activities			F - Follow-up Review											
PP - Physical Plant			O - Other											
RS - Research														
SS - Student Services														
FN1 Add Investigation 25-01 that started in FY 2025 and concluded in August 2025. FN2 Add Accessibility audit as instructed by SWIA. FN3 Adjust for expanded audit program following audit planning activities.														

Tennessee Board of Regents-System Office Internal Audit Plan Fiscal Year Ending June 30, 2026 Revised January 2026														
							Revised to Original				Planned to Actual			
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status	
FM	R	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%		10.0	40.0		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%		115.0	35.0		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			135.0	425.0			
<b>Functional Areas:</b>				<b>Audit Types:</b>				<b>Status:</b>						
AD - Advancement				R - Required				Scheduled						
AT - Athletics				A - Risk-Based (Assessed)				In Progress						
AX - Auxiliary				S - Special Request				Completed						
FM - Financial Management				I - Investigation				Removed						
IA - Instruction & Academic Support				P - Project (Ongoing or Recurring)										
IS - Institutional Support				M - Management's Risk Assessment										
IT - Information Technology				C - Consultation										
MC - Marketing and Campus Activities				F - Follow-up Review										
PP - Physical Plant				O - Other										
RS - Research														
SS - Student Services														

<b>TBR-Information Systems</b> <b>Internal Audit Plan</b> <b>Fiscal Year Ending June 30, 2026</b> <b>Revised January 2026</b>																							
							Revised to Original				Planned to Actual												
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status										
IT	5	NeSCC Information Security	5	May-25	150	150	0.0	0%		123.5	26.5		In Progress										
IT	5	ChSCC Information Security	5	Jul-25	150	250	100.0	67%	1	214.0	36.0		In Progress										
IT	5	PSCC Information Security	5	Oct-25	150	150	0.0	0%		17.0	133.0		In Progress										
IT	5	CISCC Information Security	5	Jan-26	150	150	0.0	0%			150.0		Scheduled										
IT	5	TCAT-Harriman Information Security	5	Feb-26	0	80	80.0	100%	2		80.0		Scheduled										
IT	5	JSCC Information Security	5	Mar-26	150	150	0.0	0%			150.0		Scheduled										
IT	5	TCAT-Livingston Information Security	5	Mar-26	0	80	80.0	100%	2		80.0		Scheduled										
IT	5	SWTCC Information Security	5	Mar-26	150	150	0.0	0%			150.0		Scheduled										
IT	5	TCAT-Crossville Information Security	5	Apr-26	0	80	80.0	100%	2		80.0		Scheduled										
IT	5	CoSCC Information Security	5	Jun-26	150	150	0.0	0%			150.0		Scheduled										
<b>Total Planned Audit Hours:</b>				<b>1050.0</b>	<b>1390.0</b>	<b>340.0</b>			<b>354.5</b>	<b>1035.5</b>													
<b>Functional Areas:</b>				<b>Audit Types:</b>					<b>Status:</b>														
AD - Advancement				R - Required					Scheduled														
AT - Athletics				A - Risk-Based (Assessed)					In Progress														
AX - Auxiliary				S - Special Request					Completed														
FM - Financial Management				I - Investigation					Removed														
IA - Instruction & Academic Support				P - Project (Ongoing or Recurring)																			
IS - Institutional Support				M - Management's Risk Assessment																			
IT - Information Technology				C - Consultation																			
MC - Marketing and Campus Activities				F - Follow-up Review																			
PP - Physical Plant				O - Other																			
RS - Research																							
SS - Student Services																							
FN1 Additional hours required to conduct a thorough information systems audit.																							
FN2 TCAT audits added after discussion with TBR IT and in consideration of current risks.																							

Tennessee Board of Regents - Investigations Internal Audit Plan Fiscal Year Ending June 30, 2026 Revised January 2026														
							Revised to Original				Planned to Actual			
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status	
IS	C	Consultation with Campus Auditors		Jul-25	200.0	200.0	0.0	0%		77.0	123.0		In Progress	
IS	P	Investigation Management		Jul-25	300.0	300.0	0.0	0%		88.0	212.0		In Progress	
FM	I	Unscheduled Investigations		Jul-25	500.0	107.5	-392.5	-79%		0.0	107.5		Scheduled	
PP	I	INV TBR 21-05		Feb-21	15.0	15.0	0.0	0%	1	0.0	15.0		In Progress	
IA	I	INV TBR 23-03		Sep-23	15.0	15.0	0.0	0%	1	0.0	15.0		In Progress	
IS	I	INV TBR 23-06		Jan-23	300.0	328.5	28.5	10%		328.5	0.0		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	233.5	158.5	211%		233.5	0.0		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	
FM	I	INV TBR 26-03		Nov-25	0.0	100.0	100.0	100%		71.5	28.5		In Progress	
<b>Total Planned Audit Hours:</b>					<b>1950.0</b>	<b>1950.0</b>	<b>0.0</b>			<b>909.5</b>	<b>1040.5</b>			
<b>Functional Areas:</b>				<b>Audit Types:</b>					<b>Status:</b>					
AD - Advancement				R - Required					Scheduled					
AT - Athletics				A - Risk-Based (Assessed)					In Progress					
AX - Auxiliary				S - Special Request					Completed					
FM - Financial Management				I - Investigation					Removed					
IA - Instruction & Academic Support				P - Project (Ongoing or Recurring)										
IS - Institutional Support				M - Management's Risk Assessment										
IT - Information Technology				C - Consultation										
MC - Marketing and Campus Activities				F - Follow-up Review										
PP - Physical Plant				O - Other										
RS - Research														
SS - Student Services														
FN1 Adminstrative Closing Memo pending														

TCAT Internal Audit Plan Fiscal Year Ending June 30, 2026 Revised January 2026														
							Revised to Original				Planned to Actual			
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status	
FM	P	Consultation	NA	Jul-25	100.0	100.0	0.0	0%		60.0	40.0		In Process	
FM	P	Audit Program	NA	Jul-25	50.0	50.0	0.0	0%		30.0	20.0		In Process	
FM	P	Risk Assessment	NA	Sep-25	100.0	100.0	0.0	0%		100.0	0.0		In Process	
FM	A	TCAT Jacksboro Controls Review	2.2	Aug-25	125.0	125.0	0.0	0%		10.0	115.0		In Process	
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%		25.0	0.0	Nov-25	Completed	
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%	1	35.0	40.0		In Process	
FM	A	TCAT Henry/Carroll Controls Review	3.2	Oct-25	125.0	125.0	0.0	0%		125.0	0.0	Dec-25	Completed	
FM	A	TCAT Jackson Controls Review	3.6	Jan-25	125.0	125.0	0.0	0%		132.0	-7.0		In Process	
FM	A	TCAT Murfreesboro Controls Review	3.9	Mar-26	125.0	125.0	0.0	0%		0.0	125.0		Scheduled	
<b>Total Planned Audit Hours:</b>					<b>1250.0</b>	<b>1250.0</b>	<b>0.0</b>			<b>542.0</b>	<b>708.0</b>			
<b>Functional Areas:</b>				<b>Audit Types:</b>				<b>Status:</b>						
AD - Advancement				R - Required				Scheduled						
AT - Athletics				A - Risk-Based (Assessed)				In Progress						
AX - Auxiliary				S - Special Request				Completed						
FM - Financial Management				I - Investigation				Removed						
IA - Instruction & Academic Support				P - Project (Ongoing or Recurring)										
IS - Institutional Support				M - Management's Risk Assessment										
IT - Information Technology				C - Consultation										
MC - Marketing and Campus Activities				F - Follow-up Review										
PP - Physical Plant				O - Other										
RS - Research														
SS - Student Services														
FN1 This audit is in review														