

**Meeting of the Tennessee State University Board of Trustees  
Audit Committee Meeting  
November 16, 2023  
Tennessee State University – Hankal Hall**

**MINUTES**

**Committee Members Present:** Trustees Deborah Cole (Chair), Obie McKenzie, and Van Pinnock

**Other Board Members Present:** Trustees Pam Martin, Andre Johnson, Richard Lewis, Bill Johnson, Steve Corbeil, and Shaun Wimberly

**University Staff Present:** President Glenda Glover; Laurence Pendleton, General Counsel and Board Secretary; Doug Allen, Vice President of Finance and Budget; Dr. Arlene Nicholas-Phillips, Liaison to the Board of Trustees; Curtis Johnson, Vice President for Administration; Ginette Garza Brown, Associate General Counsel; Director of Internal Audits, Renée Forbes-Williams

**I. CALL TO ORDER**

Chair Cole called the meeting to order at 12:19 p.m. on November 16, 2023.

**II. ROLL CALL/DECLARATION OF A QUORUM**

Board Secretary Pendleton called the roll at the Committee Chair’s request. Trustees Cole, McKenzie, and Pinnock were present. Secretary Pendleton announced the presence of a quorum.

Chair Cole asked the committee members to state if any of the committee members could not hear or speak with each other. No committee members answered in the affirmative. Chair Cole also asked the committee members to indicate if someone is present with them from the location in which they are calling. No committee members indicated there was anyone present.

**III. APPROVAL OF SEPTEMBER 14, 2023, COMMITTEE MEETING MINUTES**

Chair Cole moved to recommend to the full Board the approval of the minutes from the September 14, 2023, Audit Committee meeting, as contained in the November 16, 2023, Committee materials. Trustee McKenzie seconded the motion, which carried unanimously by roll call vote.

**IV. DISCUSSION OF THE AUDIT OFFICE’S INTERNAL QUALITY ASSESSMENT**

Chair Cole asked President Glover and Renée Forbes-Williams, Director of Internal Audits, to present a report on the Audit Office’s Internal Quality Assessment. Dr. Forbes-Williams presented the report. She indicated that an external assessment must be performed every five years. TSU’s last external assessment was performed in August 2018, and the results of the required self-assessment were submitted by the prior director in May 2023. The results of that self-assessment indicated that the office generally adheres to the general standards and the code of ethics. There is no reason to question the results of the self-assessment, according to Dr. Forbes-Williams,

although supporting documents are needed and must be completed before an external team can be brought in to complete the self-assessment. This will delay the external assessment process.

A discussion regarding the self-assessment process took place. Dr. Forbes-Williams is working to identify a firm that can assist the University. The projected date for completing the external assessment is likely going to be this summer.

## **V. DISCUSSION OF COMPLETED INTERNAL AND EXTERNAL AUDITS**

The next item on the agenda was a discussion of completed internal and external audits. Dr. Forbes-Williams directed the Committee to page 37 of the Board materials. She stated that the State has completed the audit of the Endowment for Educational Excellence managed by the TSU Foundation for the year ended June 2021. The Division of State Auditors issued an unmodified (clean) audit opinion.

Dr. Forbes-Williams next directed the Committee to page 40 of the Board materials and discussed Conflict of Interest forms, as required by TSU Policy 01.07. Dr. Forbes-Williams reported that to date, 48% Conflict of Interest forms have been received out of 1,517 employees listed. This finding was rated as high. Management has begun working on corrective actions, including meetings with Risk and Financial management and the COO and work on an online conflict of interest process for the next academic year. This will continue to be monitored. A discussion took place regarding this policy and efforts to ensure compliance. Chair Cole requested that Dr. Forbes-Williams come back to the next Committee meeting and advise the Committee on the plan to address this item.

## **VI. REVIEW OF OUTSTANDING AUDIT ISSUES**

The next item on the agenda was the review of outstanding audit issues. Chair Cole asked Dr. Glover or Dr. Forbes-Williams to provide an update on this item. President Glover asked Dr. Forbes-Williams to present this information. Dr. Forbes-Williams reported on the status of outstanding audit issues. She stated that the Audit Department is completing a follow-up audit for the Department of Human Resources, which is scheduled to be completed by year end. Additionally, the Foundation gifts and follow-up review of Federal Work-Study timesheets audits are postponed to spring 2024. No other changes have been made since the last Board meeting.

Chair Cole thanks Dr. Forbes-Williams for her report and follow-through on these items.

## **VII. EXECUTIVE SESSION DISCUSSION OF ITEMS DEEMED CONFIDENTIAL UNDER STATE LAW**

There was no matter to consider in executive session.

Before adjourning, Chief Technology Officer Tim Warren gave a report on the University's compliance with the Graham-Leach-Bliley ("GLB") Act. He reviewed nine standards for safeguarding information at TSU. He stated that Dr. Bingley is the Chief Security Officer. He noted compliance with regular risk assessments, periodic testing, and the implementation of policies and procedures. He said that the University uses data encryption, multi-factor

authentication, change management processes, and monitoring systems. A recent penetration test did not reveal any major issues. Mr. Warren also discussed the University's incident preparedness efforts. The State conducted a GLB audit on the University, and we responded positively to all requests. Mr. Warren also discussed university-wide training efforts.

Chair Cole asked Mr. Warren about training and on-campus alert systems. She also asked Mr. Warren to present information at the next Board meeting regarding the University's overall technology plan, including its technology replacement plan. She thanked Mr. Warren for his report.

## **VIII. ADJOURNMENT**

Chair Cole asked if there was any additional business. Seeing none, she moved to adjourn the meeting, and the motion was seconded by Trustee Pinnock and carried unanimously by roll call vote. The meeting was adjourned at 12:52 p.m.