**Meeting of the Tennessee State University Board of Trustees**
**Audit Committee Meeting**
**May 14, 2026**
**Tennessee State University – The Farrell Westbrook Complex (the "Barn")**

# MINUTES

**Committee Members Present:** Trustees Dimeta Smith Knight, Charles Traughber, Marquita Qualls. Other Trustees present: Dakasha Winton, Trevia Chatman (virtual), Terica Smith (virtual), Leticia Towns, and Venkataswarup Tiriveedhi

**University Staff Present:** President Dwayne Tucker; Ginette Brown, Interim General Counsel and Board Secretary; April Robinson, Chief Finance Officer; Sterlin Sanders, Interim Chief Information Officer; Eloise Alexis, Vice President for Institutional Advancement; Will Radford, Assistant Vice President for Campus Operations + Planning, Design and Construction

## I. CALL TO ORDER

Committee Chair Smith Knight called the meeting to order at 3:31 p.m.

## II. ROLL CALL/DECLARATION OF A QUORUM

Secretary Board conducted the roll call. The following committee members were present: Trustees Dimeta Smith Knight, Marquita Qualls and Charles Traughber. Following the roll call, Secretary Brown determined that a quorum was present.

## III. ADOPTION OF AGENDA

Trustee Qualls moved to adopt the agenda as presented. The motion was seconded by Trustee Traughber. A voice vote was taken, with all present Committee members voting in favor of the motion. The motion passed unanimously.

## IV. APPROVAL OF FEBRUARY 19, 2026, AUDIT COMMITTEE MEETING MINUTES

The minutes from the February 19, 2026, meeting of the Audit Committee were approved as submitted, with Trustee Traughber making the motion and Trustee Qualls seconding the motion. A voice vote was taken, with all present Committee members voting in favor of the motion. The motion passed unanimously.

## V. REPORT ON INTERNAL AND EXTERNAL AUDITS

Committee Chair Smith Knight introduced the next agenda item, the report on internal and external audits, noting that the materials were included in the May 14, 2026, Committee meeting materials. She explained that she would present the internal audit portion of the report, and Mrs. April

Robinson, Chief Financial Officer, would present the external audit portion. She noted that this was an informational discussion item, and no vote was required.

Committee Chair Smith Knight provided an update on the internal audit plan, noting that she had met with the former Internal Auditor to review the audit activity for the current fiscal period. She reported that four items had been completed: the FY 2023 financial audit follow-up; the State audit follow-up; the Triple E audit for the same period; the review of the President's FY 2025 expenses; and the review of management's risk assessment.

Mrs. Robinson then presented the external audit update. She reported that the FY 2025 financial and compliance audit was the most significant active audit and that the State was progressing well. She noted that the State had provided two additional resources to help the University meet its goal of completing the audit by the end of May, allowing approximately 30 days to review and address any new findings before the start of the new fiscal year.

Mrs. Robinson also reviewed the University's audit activity over the prior 12 months, including findings received, responses submitted to the State, new audits initiated, and ongoing remediation efforts. She noted significant progress over the previous six months as the University continued to address prior audit findings while managing new audit activity.

She explained that the Committee materials included current audits in active corrective action periods, as well as findings the University is voluntarily remediating. These included financial and compliance audits, single audits, and Triple E findings dating back to 2020, along with related remediation plans and action steps. The findings were organized by business process to provide a broader view of the University's control environment.

Mrs. Robinson also reported on management letter items currently being remediated. She explained that these items were not considered significant enough to be classified as formal audit findings but remain important to maintaining an effective internal control environment.

She further discussed unresolved Office of Inspector General (OIG) corrective actions. The University recently learned that six of 13 recommendations from the FY 2021 audit remained outstanding. Mrs. Robinson stated that the current team had not previously been aware of those unresolved items and has incorporated them into the University's remediation plan.

In response to questions regarding the weekly audit status meetings and the University's relationship with the auditors, Mrs. Robinson described the process as increasingly collaborative. She noted that the University is proactively seeking guidance from the audit team, identifying areas for improvement, and working toward recommendations that will strengthen the University's overall control environment and financial stability.

President Tucker added that he had recently spoken with Michael Campbell, Legislative Audit Manager, who was complimentary of the progress being made, particularly the timeliness and responsiveness of the team in addressing outstanding items.

## VI. INTERNAL AUDIT GAP ASSESSMENT

Committee Chair Smith Knight introduced the next agenda item, the internal audit gap assessment, noting that the materials were included for review.

Committee Chair Smith Knight explained that there had been limited progress in this area due to the vacancy in the Internal Audit role. She noted that the gap assessment included several recommendations that still need to be addressed.

She emphasized that some of the recommendations require additional strategic planning, particularly the development of a strategic audit plan, which must align with the Board's broader strategic plan. She noted that the University should establish the appropriate foundation and priorities before moving forward with the audit plan so that the recommendations from the gap assessment can be addressed effectively.

The committee discussed the item, with no further action required.

## VII. REVIEW OF INTERNAL AUDIT PLAN

Committee Chair Smith Knight introduced the next agenda item, the review of the Internal Audit Plan, noting that the materials were included in the May 14, 2026, Committee meeting materials. She explained that this was an informational item and no vote was required.

Committee Chair Smith Knight reported that several areas of the Internal Audit Plan remained outstanding following the transition of the internal audit function. She noted that the University needs to determine the appropriate resources to complete the remaining work, whether through an internal hire or outsourcing. She emphasized that the existing audit plan requires more hours than a single full-time employee could reasonably support and that the University will need to prioritize the highest-risk areas.

She also reported that she had met with Michael Campbell in the Comptroller's Office and Travis Mann, a former senior auditor, to provide updates on the status of the internal audit function. Both emphasized the importance of maintaining internal audit as a priority and filling the vacant role.

Committee Chair Smith Knight further noted that the University had previously been advised that the M&A group would assist with certain items in the work plan, including testing internal controls related to accounts payable, payroll, procurement, travel, and cash collections. She stated that she would follow up with the group to obtain a status update and determine where the University currently stands on those items.

The Committee was invited to provide any additional questions, discussion, or comments.

## VIII. ADJOURNMENT

Trustee Qualls moved to adjourn the session to enter into executive session, with the motion seconded by Trustee Traughber. A voice vote was taken, with all present Committee members voting in favor of the motion. The motion passed unanimously. The meeting was adjourned to enter into executive session.