

**Tennessee State University  
Board of Trustees**

**AUDIT  
COMMITTEE REPORT**

**TENNESSEE STATE UNIVERSITY BOARD OF TRUSTEES  
AUDIT COMMITTEE MEETING AGENDA**

10:00 a.m. CST  
Thursday,  
November 19, 2020

Tennessee State University – Board Committee  
Meeting: Via Zoom Link:

**ORDER OF BUSINESS**

- I. Call to Order
- II. Roll Call/Declaration of a Quorum
- III. Approval of the September 24, 2020, Audit Committee Meeting Minutes
- IV. Report of Completed Internal and External Audits
- V. Review of Outstanding Audit Issues
- VI. Executive Session – Discussion of Items Deemed Confidential Under State Law

**Tennessee State University  
Board of Trustees**

**Approval of  
September 24, 2020,  
Audit Committee  
Meeting Minutes**

TENNESSEE STATE UNIVERSITY  
BOARD OF TRUSTEES  
ACTION ITEM

DATE:

November 19, 2020

ITEM: Audit Committee Report - Approval of the September 24, 2020,  
Audit Committee Meeting Minutes

RECOMMENDED ACTION: Approval

PRESENTED BY:

Chair of Audit Committee, Trustee Deborah Cole

The document reflecting the minutes from the September 24, 2020, Audit Committee meeting is included in the November 19, 2020, Board materials.

**MOTION: To approve the September 24, 2020, Audit Committee meeting minutes, as contained in the November 19, 2020, Board materials.**

**Meeting of the Tennessee State University Board of Trustees  
Audit Committee Meeting  
September 24, 2020  
Tennessee State University – Electronic**

**MINUTES**

**Committee Members Present:** Trustees Deborah Cole, Obie McKenzie and Richard Lewis;

**Other Board Members Present:** Joseph W. Walker, III, Pam Martin, Andre Johnson, Steve Corbeil, Dr. Ali Sekmen, and Tiara Thomas.

**Board and University Staff Present:** President Glenda Glover; Laurence Pendleton, General Counsel and Board Secretary; Dr. Michael Harris, Interim Provost & Vice President for Academic Affairs; Dr. Curtis Johnson, Chief of Staff; Dean Frank Stevenson, Assoc. Vice President of Student Affairs; Horace Chase, Vice President of Business and Finance; Dr. Frances Williams, Assoc. Vice President of Research & Sponsored Programs; and Terrence Izzard, Assoc. Vice President of Enrollment Management; Adrian Davis, Director of Internal Audit.

**I. CALL TO ORDER**

Trustee Cole called the meeting to order at 10:35 a.m. on September 24, 2020. Trustee Cole moved to make certain findings on the record regarding the necessity for conducting the meeting electronically without a physical quorum present due to the coronavirus pandemic. The Committee found that there were various important matters that required immediate action by the Committee. Participation by electronic means was necessitated by the COVID-19 pandemic and accompanying guidance from the Center for Disease Control (“CDC”) and the State of Tennessee to enforce social distancing guidelines, including limiting face-to-face contact whenever possible. Electronic participation for the Committee meeting was necessary for the safety of Board members, staff, and guests. Trustee Lewis seconded and the motion carried.

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

Trustee Cole asked the secretary to the board to call the roll. Board Secretary Pendleton called the roll. Present: Trustees Deborah Cole, Richard Lewis, and Obie McKenzie. A quorum was established.

Trustee Cole asked the Committee members to state now if any of the committee members cannot hear or speak with each other. No committee members answered in the affirmative. Trustee 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 THE JUNE 18, 2020, AUDIT COMMITTEE MEETING MINUTES**

Trustee Cole moved to recommend to the full Board the approval of the minutes from the June 18, 2020, Audit committee meeting, as contained in the September 24, 2020, board materials. Trustee McKenzie seconded the motion, which carried unanimously by roll call vote.

#### **IV. APPROVAL OF THE FISCAL YEAR 2020/2021 REVISED AUDIT PLAN**

Trustee Cole asked President Glover and Director of Internal Audit, Ms. Adrian Davis, to provide pertinent information related to this agenda item.

Ms. Davis discussed the fiscal year 2020-2021 revised audit plan as included in the September 24, 2020 board meeting materials. She reminded the committee that this plan was already submitted and approved at the last Board of Trustees meeting held in June, 2020. She noted that at that presentation, Trustee Cole pointed out that the date on her report needed updating and also internal audit follow-ups on findings needed to be included in the plan. Ms. Davis indicated that both requests had been satisfied with this revision.

Trustee Cole then moved to recommend to the full Board the approval of the fiscal year 2020-2021 revised audit plan as contained in the September 24, 2020, board materials. Trustee McKenzie seconded the motion, which carried unanimously by roll call vote: Cole, Lewis, and McKenzie.

#### **V. REPORT OF COMPLETED INTERNAL AUDITS**

Trustee Cole asked President Glover and Director of Internal Audit, Ms. Adrian Davis, to provide pertinent information related to this agenda item. The material is included in the September 24, 2020, Board Meeting packet.

Ms. Davis stated that in conducting the internal audit on the expenditures for fiscal year 2020 on the NCAA Student Assistance Fund (SAF), a discrepancy was found. The noted expense in the amount of \$13,914.00 paid to two students during fall 2019 and spring 2020, pertaining to student-athletes tutoring services, though correctly reported on the SAF Report as tutoring expenses, were erroneously applied to the students' accounts as scholarships. It was recommended that these students be paid as vendors through the university's purchasing system. The department responded that it will work to ensure that all recommendations are met.

Trustee Cole suggested to Ms. Davis that the audit office follow up to ensure that these corrections are made. She then thanked Ms. Davis for the report.

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

Trustee Cole asked President Glover to provide pertinent information related to this agenda item. The material is included in the September 24, 2020, Board Meeting packet.

Ms. Davis discussed the list of outstanding internal audit issues as of September 3, 2020 as included in the Board Meeting packet. She pointed out that the list of external outstanding issues was received too late for inclusion into this meeting's agenda. The findings will be openly discussed at the next Board of Trustees meeting.

With no questions or comments, Trustee Cole moved to recommend to the full Board the motion to adjourn the meeting to enter into Executive Session. Trustee McKenzie seconded the motion, which carried unanimously by roll call vote: Cole, Lewis, and McKenzie.

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

Trustee Cole moved for the Audit Committee to go into Executive Session to discuss items deemed confidential under State law. Trustees McKenzie and Lewis seconded the motion, which was carried unanimously by roll call vote. The committee then transitioned into the executive session.

## **VI. ADJOURNMENT**

There was no further discussion. Trustee Cole moved to adjourn the meeting and the motion was seconded by Trustee McKenzie. The motion carried unanimously by roll call vote. The meeting was adjourned at 12:09 pm.



**Tennessee State University  
Board of Trustees**

**Review of Completed  
Internal and External  
Audits**

TENNESSEE STATE UNIVERSITY

BOARD OF TRUSTEES

INFORMATION ITEM

DATE: November 19, 2020

ITEM: Audit Committee Report – Review of Completed Internal and External Audits

RECOMMENDED ACTION: None

PRESENTED BY: Chair of Audit Committee, Trustee Deborah Cole

**Background Information:**

The results of audits completed by the Tennessee State University Department of Internal Audit will be discussed. In addition, the *Tennessee Comptroller of the Treasury- Division of State Audit* conducted simultaneous audits of the financial statements and accompanying notes to the financial statements of Tennessee State University and the Endowment for Educational Excellence at the TSU Foundation. The audits covered the fiscal year ended June 30, 2018. The details of these audits will be discussed.

# DEPARTMENT OF INTERNAL AUDIT

## Follow-Up Review of Undergraduate Admissions for Fall 2020 Semester

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October 21, 2020

Dr. Glenda Baskin Glover, President  
Tennessee State University  
3500 John A. Merritt Boulevard  
Nashville, Tennessee 37209

Dear Dr. Glover:

Enclosed is the internal audit report related to our follow-up review of the Tennessee State University Office of Enrollment Management's adherence to state and institutional student admission policies and procedures. The scope of the follow-up review included newly admitted and readmitted undergraduate students during the fall 2020 semester. The audit was performed in accordance with the *International Standards for the Professional Practice of Internal Auditing*, issued by the Institute of Internal Auditors.

The results of our review are included in the attached report.

We appreciate the courtesy and cooperation of institution personnel during the review.

Sincerely,

*Adrian R. Davis*

Adrian R. Davis, CPA, CGFM  
Director of Internal Audit  
Tennessee State University

CC: Dr. Deborah A. Cole, Tennessee State University Audit Committee Chair  
Mr. Terrence Izzard, Associate Vice President of Admissions and Recruitment

Tennessee State University  
 Department of Internal Audit  
 Follow-Up Audit of Admissions  
 Fall 2020  
 Executive Summary

<b>Key Area</b>	Undergraduate Student Admissions	<b>Internal Auditor</b>	Adrian R. Davis, <i>CPA, CGFM</i> Director of Internal Audit
<b>Introduction</b>	Attracting and attaining qualified students is an essential element of effective recruitment and admissions and university success. <b>The Department of Admissions and Recruitment is one of the departments in the university’s Division of Enrollment Management and Student Success. The Department of Admissions’ primary functions is the processing of prospective student admissions applications and obtaining supporting documentation to support the admissions decisions made.</b> University management ensures confidence in its admissions process by adhering to its admission policies, rules, regulations, and procedures.		
<b>Objective</b>	The Tennessee State University Office of Internal Audit performed an audit of the undergraduate admissions process to determine if the university was in compliance with state and institutional policies and procedures related to student enrollment for the fall 2019 semester. The results of that audit included four audit findings. The objective of this audit was to determine whether management has implemented adequate corrective actions to address the four prior audit findings.		
<b>Scope</b>	Undergraduate students (newly admitted and readmitted) enrolled during the fall 2020 semester		
<b>Current Status of Prior Audit Findings</b>	<p><b>1. Prior Audit Finding:</b> University policy allows for the admission of conditionally admitted (students not meeting all admissions requirements) first-time freshmen students. The number of these students is not to exceed 10% of the first-time freshmen students admitted during a given semester. During the fall 2019 semester, management accepted 21.5% of conditional admits, exceeding the 10% limit by 11.5%.        ❖ <b>Current Status:</b> Corrected.</p> <p><b>2. Prior Audit Finding:</b> Management in the Division of Enrollment Management and Student Success did not ensure that proper supporting documentation (final transcripts after high school graduation, test scores, etc). was obtained for all enrolled students.        ❖ <b>Current Status:</b> Corrected (First-Time Freshmen)        Improved, Not Corrected (Dual Enrollment).</p> <p><b>3. Prior Audit Finding:</b> Management in the Division of Enrollment Management and Student Success did not ensure that admission policies addressed exceptions to admission requirements for all categories of students (e.g. Dual Enrollment and Readmitted students).        ❖ <b>Current Status:</b> Corrected.</p> <p><b>4. Prior Audit Finding:</b> Management did not ensure adherence to the state laws requiring newly admitted and readmitted full-time students and those who reside in student housing to provide valid proof of certain immunizations, or valid support for exemption, prior to residing in student housing or being enrolled full-time in a Tennessee higher education institution.</p>		

	❖ <b>Current Status:</b> Not Corrected.
<b>Conclusion</b>	The objective of our audit was met. It was determined that management has implemented adequate corrective actions to implement the previous audit recommendations and address the audit findings, except as noted above.
<b>Restriction on Use of Report</b>	<i>This report is intended solely for the internal use of Tennessee State University (TSU) and the Tennessee State University Audit Committee, a standing committee of the Tennessee State University Board of Trustees. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TSU Audit Committee and Tennessee State University Office of Internal Audit, and handled in accordance with institutional policies; however, this report is a matter of public record.</i>

## **Prior Audit Recommendations and Management's Response**

### **Audit Recommendation 1:**

Management in the Division of Enrollment Management and Success should:

- a. Develop procedures that help to ensure all personnel involved in the review and approval/denial of prospective student applications are obtaining required supporting documentation to support the decision;
- b. Ensure that admission exception thresholds are not exceeded, unless allowable per policy; and
- c. Ensure that criteria for any exceptions to the admissions policies are transparent and documented

### **Management's Response:**

Many of the issues cited in this report were the result of inefficient admissions processing personnel, poor supervision of daily operations under the former Director of Admissions, coupled with several technical challenges with our Banner Document Management System (BDMS). To address the issues noted in this report:

- We have hired new management, and admissions processing personnel. Inefficient personnel in this area were relieved of their duties.
- The Office of Admissions has automated document management services for incoming supporting documents allowing them to be directly attached to the student record. This eliminates the previous manual practice of scanning and indexing.
- We have implemented a new "Quality Assurance" check process policy to prevent recurrence of several of the issues noted above
- For the students identified as not having an official final transcript on file, we have placed a hold on each student's account and have requested a copy of the final high school transcripts.

An exception to the ACT/SAT score requirement was given to dual enrollment students on the basis of their high GPA scores and pending schedules to take the ACT exam.

### **Audit Recommendation 2:**

Per discussion with previous management personnel in charge of *First-Year Students* during the fall 2019 semester, the six students determined not to have provided health records were registered to attend a 2019 New Student Orientation summer session. They were registered for courses through a process called block scheduling prior to their New Student Orientation session. Block scheduling allows the university to mass register large amounts of students who attend the New Student Orientation sessions while ensuring they are registered for 15+ credit hours in the first semester to support student progression. The process also allows staff to override immunization requirements. Students attending the session are asked to complete the Fall 2019 Registration Agreement Form where they (and their guardian, if applicable) acknowledge that although they are registered for courses, required documentation (health records, final transcripts, etc.) is still due for submission by August 1st to maintain registration throughout the upcoming semester.

Current management of *First-Year Students* should ensure that they communicate with the university's Office of Student Health Services (responsible for collecting the forms) to ensure that these block scheduled students have a hold placed on their account until the appropriate health forms are obtained. The students should also be included in purge lists when required information is not provided.



## Prior Audit Findings and Current Status

### ***1. New/First-Time Freshmen***

#### **A. Prior Audit Finding:**

The university's policy states that 10% of the total number of first-time freshmen admitted in any given term can be conditionally admitted. Conditionally admitted students are those students that have completed all required high school units but did not meet the university's minimum 2.50 grade point average (GPA) and/or minimum test score requirement (ACT 19/SAT 900). We identified 4,711 approved applications for prospective first-time freshmen. The total number of conditional admits should have been 471 students according to university policy. It was determined that 1,016 (or 21.5%) of the accepted students did not meet the university's admission requirements. The university exceeded the allowed acceptance limit for conditional admits by 545 students (or 11.5%). The average grade point average for the 1,016 students was determined to be 2.52.

- 41 of the 1,016 students did not meet the university's GPA requirement
- 910 of the 1,016 students did not meet the university's score requirement
- 65 of the 1,016 students did not meet either requirement (GPA or score)

#### **Current Status:** [Corrected](#)

\*\*Tennessee State University waived the ACT/SAT score requirement for first-time students for the Fall 2020 semester in response to the COVID-19 pandemic. For this reason, conditional admits during the fall 2020 semester included only those students who did not meet the minimum GPA requirement.

- ✓ We identified 5,436 approved applications for prospective first-time freshmen students during the fall 2020 semester. We found where 110 of these 5,436 approved applicants (2.02%) did not meet the minimum 2.50 GPA admission requirement and qualified as conditional admits. It was determined that this 2.02% acceptance rate is in agreement with the university's conditional admit policy.

#### **B. Prior Audit Finding:**

It was determined that the university did not obtain the official transcript after high school graduation for 5 of the 40 students (12.5%) selected for testing

#### **Current Status:** [Corrected](#)

We selected 40 new/first-time freshmen students for testing.

- ✓ We found where the university obtained the official transcript after high school graduation for 37 of the 40 students tested. For the 3 students whose final transcript had not been submitted, we found where management admitted the students as 'tentatively admitted' and appropriately applied holds to the students' accounts at the time of acceptance. The hold prevents the students from registering for future semesters until the required document is provided.
  - Management obtained 2 of the 3 outstanding transcripts during our testing.

#### **C. Prior Audit Finding:**

State law requires new and readmitted full-time students and those living in student housing to provide proof of certain immunizations or acceptable proof of exemption from receiving the immunization(s). It was determined that the university did not obtain immunization support for 6 of the 40 students (15%) selected for testing.

**Current Status:** Not corrected

For the 40 new/first-time freshmen students selected for testing:

- The Office of Student Health Services did not obtain required immunization history documentation for 6 of the 29 students (20.7%) required to submit immunization documentation. The remaining 11 students were not required to submit immunization documentation because they were not enrolled full-time (1 student) or were enrolled 100% online (12 students) and did not reside in a residential hall.
  - 4 of the 6 students took online courses with 1 hybrid course preventing them from being 100% online
  - 1 of the 6 students resided in student housing and no meningitis vaccination verification was obtained. The university obtained all other vaccination history documentation for the student.
  - 1 of the 6 students took 3 conventional courses and 3 hybrid courses

**\*\***We will perform further follow-up procedures to determine if management collects required immunization documentation for the spring 2021 semester.

## ***2. Dual enrollment***

### **Prior Audit Findings:**

- For 32 of the 40 dual enrollment students (80%) tested who were under the age of 18, we were not provided with supporting documentation to show that the university obtained supporting documentation of parental permission for the student to participate in the program.
- For 2 of the 40 students (5%) selected for testing, it was determined that the students did not meet the minimum grade point average required for participation in the program. The two students' GPA was 1.82 and 1.83.
- Participants are required to take the ACT or SAT test in order to participate in the program. For 11 of the 40 students (27.5%) selected for testing, it was determined that the university did not obtain proof that the students took either of the required tests.

**Current Status:** Improved, but Not Corrected

- ❖ For 8 of 20 dual enrollment students (40%) under the age of 18 and selected for testing:
  - We were not provided with signed consent forms for 3 of these 8 students
  - The consent form did not include the signature of the student's parent/guardian for 4 of these 8 students
  - The consent form was signed after it was requested by auditors for 1 of these students
- ❖ We reviewed the GPA for the 209 dual enrolled students during the fall 2020 semester. For the 10 students who did not meet the minimum grade point average, management advised us that these students were allowed to enroll as part of the *Tennessee State University Aspiring Scholars Program (TASP)*. It was determined that these 10 students' GPA was not materially different from admissions requirements. Differences ranged from .07 to .25 below the minimum required grade point average.
  - Management did not provide the high school transcript for 1 of the 209 enrolled dual enrollment students so we were unable to verify the student's GPA

❖ Due to the COVID-19 pandemic, students were not required to submit ACT/SAT scores.

\*\*We will perform further follow-up procedures to determine if management collects required documentation for dual enrollment students during the spring 2021 semester.

### ***3. Re-admitted Students***

#### **Prior Audit Finding:**

For 1 of 25 students (4%) selected for testing, it was determined that the student did not meet the minimum grade point average required for admission for the number of credit hours attempted.

**Current Status:** [Corrected](#)

✓ All 25 students selected for testing met the minimum required grade point average required for admission.

# DEPARTMENT OF INTERNAL AUDIT

## Follow-Up Review of Graduate Admissions for Fall 2020 Semester

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October 21, 2020

Dr. Glenda Baskin Glover, President  
Tennessee State University  
3500 John A. Merritt Boulevard  
Nashville, Tennessee 37209

Dear Dr. Glover:

Enclosed is the internal audit report related to our follow-up review of the Tennessee State University Office of Graduate and Professional Studies' adherence to state and institutional student admission policies and procedures. The scope of the follow-up review included newly admitted and readmitted graduate students during the fall 2020 semester. The audit was performed in accordance with the *International Standards for the Professional Practice of Internal Auditing*, issued by the Institute of Internal Auditors.

The results of our review are included in the attached report.

We appreciate the courtesy and cooperation of institution personnel during the review.

Sincerely,

*Adrian R. Davis*

Adrian R. Davis, CPA, CGFM  
Director of Internal Audit  
Tennessee State University

CC: Dr. Deborah A. Cole, Tennessee State University Audit Committee Chair  
Dr. Michael Harris, Interim Provost and Vice President for Academic Affairs

**Tennessee State University  
Department of Internal Audit  
Follow-Up Audit of Graduate Admissions  
Fall 2020  
Executive Summary**

<b>Key Area</b>	Graduate-Level Student Admissions	<b>Internal Auditor</b>	Adrian R. Davis, <i>CPA, CGFM</i> Director of Internal Audit
<b>Introduction</b>	Attracting and attaining qualified students is an essential element of effective recruitment and admissions and university success. <b>Graduate school programs</b> are academic courses of study that offer more advanced programs of study (beyond a bachelor's degree) in certain disciplines. <b>Professional school programs</b> help prepare students for careers in specific fields. University management ensures confidence in its admissions process by adhering to its admission policies, rules, regulations, and procedures.		
<b>Objective</b>	The Tennessee State University Office of Internal Audit previously performed an audit of the graduate admissions process for the <i>Tennessee State University Office of Graduate and Professional Studies</i> to determine if the university was in compliance with state and institutional policies and procedures related to student enrollment for the fall 2019 semester. The results of that audit included two audit findings. The objective of this audit was to determine whether management has implemented adequate corrective actions to implement prior audit recommendations to address the two prior audit findings.		
<b>Scope</b>	Graduate-level students (newly admitted and readmitted) enrolled during the fall 2020 semester		
<b>Current Status of Prior Audit Finding</b>	<p><b>1. Prior Audit Finding:</b> The university did not always obtain and/or retain required supporting documentation (e.g final undergraduate transcripts, student applications, official test scores, etc) to support admission decisions</p> <ul style="list-style-type: none"> <li>❖ <b>Current Status: Corrected.</b> Management has implemented new policies and procedures to ensure required supporting documentation is obtained and retained for admitted students.</li> </ul> <p><b>2. Prior Audit Finding</b> The university did not always obtain required immunization history records for applicable newly admitted and readmitted students registered for full-time enrollment during the fall 2019 semester</p> <ul style="list-style-type: none"> <li>❖ <b>Current Status: Not Corrected.</b> Required immunization documentation was not obtained for all applicable enrolled students.</li> </ul>		
<b>Conclusion</b>	The objective of our audit was met. It was determined that management has implemented adequate corrective actions to implement the previous audit recommendations and address the audit findings, except as noted above.		
<b>Restriction on Use of Report</b>	<i>This report is intended solely for the internal use of Tennessee State University (TSU) and the Tennessee State University Audit Committee, a standing committee of the Tennessee State University Board of Trustees. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TSU Audit Committee and Tennessee State University Office of Internal Audit, and handled in accordance with institutional policies; however, this report is a matter of public record.</i>		

## Prior Audit Recommendations and Management's Responses

### **Audit Recommendation 1:**

Management in the School of Graduate and Professional Studies should develop procedures that ensure that all required applicant data and supporting documentation (e.g., applications, final transcripts, official test scores, etc.) is obtained and retained for required periods.

### **Management's Response:**

In order to ensure that the issues documented in this report do not occur in the future, the Office of Graduate and Professional Studies will immediately implement the following procedures:

- To ensure that the prospective student's final transcript is obtained, the Admission Letter sent to the applicable student will contain the following statement:

**IMPORTANT NOTE:** Your student account will have a HOLD entered the day after *Late Registration - Schedule Adjustment - Drop/Add* ends for the first semester that you are enrolling in courses. Open the link to the Academic Calendar [http://www.tnstate.edu/academic\\_programs/academic\\_calendar.aspx](http://www.tnstate.edu/academic_programs/academic_calendar.aspx) to see the specific date. Your transcript is OFFICIAL only when the Name of the degree, Date the degree was conferred, and the Seal of the institution has been received in \_\_CAS. It is your responsibility to obtain an OFFICIAL transcript uploaded into the \_\_CAS. Failure to meet this condition before the deadline for entering the HOLD results in you not being able to register for, and take, courses for the next semester.

- To ensure that the prospective student's (International and US applicants) official test scores (GRE/GMAT/MAT) are obtained, the Admission Letter sent to the applicable student will contain the following statement:

**IMPORTANT NOTE:** You have the entire first semester to take the required test and submit a qualifying score. Your student account will have a HOLD entered the last day of the semester. Open the link to the Academic Calendar [http://www.tnstate.edu/academic\\_programs/academic\\_calendar.aspx](http://www.tnstate.edu/academic_programs/academic_calendar.aspx) to see the specific date. Your test score results are OFFICIAL only when the testing agency has uploaded the results in \_\_CAS. It is your responsibility to request the OFFICIAL test results be uploaded into the \_\_CAS. Failure to meet this condition before the deadline for entering the HOLD results in you not being able to register for, and take, courses for the next semester. In addition, a special note will also be included on the admission letter to state, "the Graduate School will work with the program coordinator to extend the required test score a second semester but only due to hardship beyond the student's control."

- When TSU alumni and/or TSU readmitted students return to take a single course or to re-enter a degree or certificate program, the Graduate School will verify the TSU Alumni earned his/her degree and add a comment in the Banner system to that effect. For TSU readmitted students, the Graduate School will verify the TSU student has an official transcript on file, in the Banner Document Management System (BDMS) or the related CAS system, for any colleges/universities attended since their time away from the university, and add a comment in the Banner system to that effect.
- The Graduate School plans to ensure applications are maintained on file for the requisite amount of time of five years. The enhanced plan includes the 'Axiom' crosswalk from the CASs to Banner to maintain the applications and all associated documentation.

### **Audit Recommendation 2:**

Management at the university did not ensure that required immunization, or exemption from immunization, documentation was obtained for all newly admitted full-time students. Several students were allowed to register and remain enrolled in courses, although, required immunization (or exemption) documentation was not received. Management at the university should develop procedures to ensure that students not providing required immunization documentation are purged by the university's final drop/add date. However, state law does allow students to remain enrolled



at the university after having the first of two doses of required vaccinations if certain criteria are met by the university.

**Management's Response:**

The Banner System is designed to automatically place a HOLD on a student's account according to birthdate criteria and designation of course delivery (online vs. on-ground). The Graduate School and the TSU Health Services Office will work together to develop procedures that will ensure appropriate HOLDS remain on students accounts, preventing applicable students from registering for courses until required vaccination documentation has been provided. Students will be purged by the end of the Drop/Add semester date of attendance for noncompliance

## Prior Audit Findings and Current Status

### *1. New/First-Time Graduate/Professional Students*

#### **D. Prior Audit Finding:**

For 26 of 50 students (52%) selected for testing, it was determined that the university did not obtain all required supporting documentation to support the admissions decision.

- For 10 of these 26 students, the university did not obtain copies of the student's final undergraduate transcript, which supports the student being awarded an undergraduate degree and classification as a graduate student
- For 12 of these 26 students, the university did not obtain official test scores (e.g., GRE, GMAT) at the time of application submission or prior to the end of the fall 2019 semester, as required.
- For 1 of these 26 students, the university did not obtain copies of the student's final undergraduate transcript or official test scores
- For 3 of these 26 students, the university did not use an official transcript (in-progress or final) to determine the student's eligibility for admission

#### **Current Status:** [Corrected](#)

We selected 30 new/first-time graduate/professional students for testing.

- ✓ All students in the sample were admitted based on the submission of official transcripts
- ✓ For 3 of the 30 students whose final transcript had not been submitted by the purge date for the fall 2020 semester, we found where management appropriately applied holds to the students' accounts. The hold prevents the students from registering for future semesters until the required document is provided.
- ✓ The COVID-19 pandemic caused several university departments to waive test score requirements for incoming graduate students. For those students who did not receive a test score waiver, we found where management implemented the procedures indicated in its corrective action plan. Management included a note on the student's acceptance letter that the test score requirement must be met by the end of the student's first enrolled semester or the student will have a hold placed on their student account and be prevented from registering in the subsequent semester.

\*\*We will perform further follow-up procedures to determine if appropriate holds are placed on the student's account if the COVID-19 pandemic does not prevent students from completing the test score requirement prior to the end of the fall 2020 semester.

#### **E. Prior Audit Finding:**

It was determined that the university did not obtain immunization support for 10 of the 40 students (25%) included in our sample who were required to submit the documentation. State law requires new and readmitted full-time students and those living in student housing to provide proof of certain immunizations or acceptable proof of exemption from receiving the immunization(s).

#### **Current Status:** [Not corrected](#)

For the 30 new/first-time graduate/professional students selected for testing:

The Office of Student Health Services is responsible for the collection of student immunization history records.

- The office did not obtain required immunization history documentation for 2 of the 4 students (50%) required to submit immunization documentation
    - The remaining 26 students were not required to submit immunization documentation because they were not enrolled full-time (16 students) or were enrolled 100% online (10 students). In addition, these students did not reside in student housing.
- \*\*We will perform further follow-up procedures to determine if management collects required documentation during the spring 2021 semester.

## ***2. New Special/Non-Degree***

### **A. Prior Audit Finding:**

For 10 of 25 students (40%) selected for testing, the university did not provide copies of the application for admission submitted by the related students. University policy requires applications for admissions for enrolled students be retained for a minimum of 5 years.

**Current Status:** [Corrected](#)

We selected 15 new/special non-degree graduate students for testing.

- ✓ We found that the university was in possession of applications for admission for all students included in our sample.

## ***3. Re-admitted Students***

### **A. Prior Audit Finding:**

For 6 of 25 students (24%) selected for testing, the university did not provide copies of the application for admission submitted by the related students. University policy requires applications for admissions for enrolled students be retained for a minimum of 5 years.

**Current Status:** [Corrected](#)

We selected 10 re-admitted graduate/professional students for testing.

- ✓ We found that the university was in possession of applications for admission for all students included in our sample.

DEPARTMENT OF INTERNAL AUDIT

Audit of  
President's Expense Schedules  
for the fiscal year ended June 30, 2020



October 25, 2020

Dr. Deborah A. Cole, Audit Committee Chair  
Tennessee State University  
3500 John A. Merritt Boulevard  
Nashville, Tennessee 37209

Dear Chairwoman Cole:

Enclosed is the internal audit report of the expenses of the Office of the President for Tennessee State University for the fiscal year July 1, 2019 to June 30, 2020, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee State University Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of or for the benefit of the president regardless of the funding source.

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

We appreciate the courtesy and cooperation of institution personnel during the review.

Sincerely,

*Adrian R. Davis*

Adrian R. Davis, CPA, CGFM  
Director of Internal Audit  
Tennessee State University

CC: Dr. Glenda Baskin Glover, President  
Mr. Horace Chase, Vice President for Business and Finance

**Tennessee State University**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2019 – June 30, 2020**

<b>President</b>	Dr. Glenda Baskin Glover	<b>Internal Auditor</b>	Adrian R. Davis, <i>CPA, CGFM</i> , Director of Internal Audit																																																														
<b>Objectives</b>	To comply with Tennessee Code Annotated, Title 49, Chapter 7 and Tennessee State University Policy 4:03:03:60, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2019 to June 30, 2020; to determine compliance with state statutes and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of or for the benefit of the president regardless of the funding source.																																																																
<b>Scope</b>	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																
<b>Analysis</b>	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president's office during the fiscal year ended June 30, 2020:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">President:</th> <th style="text-align: right;"><i>Institutional</i></th> <th style="text-align: right;"><i>Foundation</i></th> <th style="text-align: right;"><i>External</i></th> <th style="text-align: right;"><b>Total</b></th> </tr> </thead> <tbody> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$ 384,933</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ 384,933</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">5,000</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">5,000</td> </tr> <tr> <td>Other Allowances (longevity)</td> <td style="text-align: right;">700</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">700</td> </tr> <tr> <td>Salary, Benefits &amp; Other Payments</td> <td style="text-align: right;"><u>390,633</u></td> <td style="text-align: right;"><u>-</u></td> <td style="text-align: right;"><u>-</u></td> <td style="text-align: right;"><u>390,633</u></td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">995</td> <td style="text-align: right;">2,927</td> <td style="text-align: right;">-</td> <td style="text-align: right;">3,922</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">25,772</td> <td style="text-align: right;">22,108</td> <td style="text-align: right;">37,012</td> <td style="text-align: right;">84,892</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">47,313</td> <td style="text-align: right;">4,807</td> <td style="text-align: right;">-</td> <td style="text-align: right;">52,120</td> </tr> <tr> <td>President's Office:</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">275,499</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">275,499</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">8,811</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">8,811</td> </tr> <tr> <td><b>Total Expenses</b></td> <td style="text-align: right;"><u>\$ 749,023</u></td> <td style="text-align: right;"><u>\$ 29,842</u></td> <td style="text-align: right;"><u>\$ 37,012</u></td> <td style="text-align: right;"><u>\$ 815,877</u></td> </tr> </tbody> </table> <p><b>Additional Disclosures:</b></p> <p><b>Discretionary Allowance</b> – The President was provided a discretionary spending allowance. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income.</p> <p><b>Athletic Tickets</b> – The President was provided tickets to university athletic events. The face value of the tickets totaled \$33,640 and parking passes totaled \$2,000 for the period.</p> <p><b>Housing</b> – The President is provided the use of a residence. Costs to maintain the home are paid by the university and totaled \$34,747 for the period.</p> <p><b>External Sources</b> – This report includes the cost of items provided, paid, or reimbursed by external sources for the benefit of the President.</p>					President:	<i>Institutional</i>	<i>Foundation</i>	<i>External</i>	<b>Total</b>	Salary and Benefits	\$ 384,933	\$ -	\$ -	\$ 384,933	Discretionary Allowance	5,000	-	-	5,000	Other Allowances (longevity)	700	-	-	700	Salary, Benefits & Other Payments	<u>390,633</u>	<u>-</u>	<u>-</u>	<u>390,633</u>	Travel (Schedule A)	995	2,927	-	3,922	Business Meals and Hospitality (Schedule B)	25,772	22,108	37,012	84,892	Other Expenses (Schedule C)	47,313	4,807	-	52,120	President's Office:					Salary and Benefits	275,499	-	-	275,499	Other Expenses	8,811	-	-	8,811	<b>Total Expenses</b>	<u>\$ 749,023</u>	<u>\$ 29,842</u>	<u>\$ 37,012</u>	<u>\$ 815,877</u>
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<b>Observations</b>	No issues were noted.																																																																

<b>Questioned Costs</b>	None	<b>Recoveries</b>	N/A
<b>Conclusion</b>	The objectives of the audit of the expenses of the Office of the President for Tennessee State University for the fiscal year July 1, 2019 through June 30, 2020 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls. The supplemental schedules included with this report fairly represent the expenses of the president's office.		
<b>Restriction on Use of Report</b>	<i>This report is intended solely for the internal use of the Tennessee State University Board of Trustees and Tennessee State University. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TSU Audit Committee and Tennessee State University Office of Internal Audit, and handled in accordance with institutional policies; however, this report is a matter of public record.</i>		

**Tennessee State University**  
**Schedule A- Travel Expenses for the President**  
**For the Period July 1, 2019 to June 30, 2020**

<b>Description</b>	<i>President's Budgetary Accounts</i>			<b>Total</b>
	<b>Institutional</b>	<b>Foundation</b>	<b>External Sources</b>	
Conference fee for SACSCOC Annual Meeting	\$ 550	\$ -	\$ -	\$ 550
President's assistant attendance at HBCU C2 Training	445	-	-	445
Travel to attend funeral of former Cabinet member	-	2,199	-	2,199
Travel to attend funeral of university student	-	728	-	728.00
<b>Total Travel Expenses for the President</b>	<b>\$ 995</b>	<b>2,927</b>	<b>-</b>	<b>\$ 3,922</b>

**Tennessee State University**  
**Schedule B- Business Meals & Hospitality for the President**  
**For the Period July 1, 2019 to June 30, 2020**

<b>Description</b>	<i>President's Budgetary Accounts</i>			<b>Total</b>
	<b>Institutional</b>	<b>Foundation</b>	<b>External Sources</b>	
Aramark (President's Hospitality Account 2019-2020)	\$ -	\$ -	\$ 37,012	\$ 37,012
Levy Restaurant at Nissan Stadium (Catering for suites -Tennessee Titans football games)	-	12,103	-	12,103
Aramark (University Holiday Celebration)	-	10,005	-	10,005
Levy Restaurant at Nissan Stadium (Catering for suites -Tennessee State University football games)	25,772	-	-	25,772
<b>Total Business &amp; Meals &amp; Hospitality Expenses</b>	<b>\$ 25,772</b>	<b>\$ 22,108</b>	<b>\$ 37,012</b>	<b>\$ 84,892</b>



Tennessee State University  
**Schedule C - Other Expenses for the President**  
For the Period July 1, 2019 to June 30, 2020

<b>Description</b>	<i>President's Budgetary Accounts</i>		<b>Total</b>
	<b>Institutional</b>	<b>Foundation</b>	
Holmes Pest Control	\$ 990 *	\$ -	\$ 990
Johnson Controls Security Solutions	2,976 *	-	2,976
Lowe's Home Centers LLC (christmas lights on campus)	-	680	680
J Co. Lawn Care (Christmas lights and installation)	1,800 *	-	1,800
Ferguson Enterprises Inc (Water heater replacement)	1,457 *	-	1,457
Labor and equipment to replace AC unit	26,690 *	-	26,690
Miscellaneous supplies for President's home	-	75 * <span style="color: green;">▶</span>	75
Nashville Area Chamber of Commerce (membership dues)	2,500	-	2,500
Nashville Area Chamber of Commerce (partnership 2020 initiative)	10,000	-	10,000
Nashville Area Hispanic Chamber of Commerce (membership dues)	500	-	500
College Board (membership dues)	400	-	400 <span style="color: green;">▶</span>
Joy's Flowers (Funeral sprays)	-	373	373
Marlan J Gary Funeral Home (Partial payment of student's funeral)	-	2,320	2,320
Carter's Family Florist (Funeral spray)	-	100	100
The Community Foundation of Middle Tennessee (membership dues)	-	500	500
Home Depot USA Inc (Christmas lights)	-	759 *	759
<b>Total Other Expenses for the President</b>	<b>\$ 47,313</b>	<b>\$ 4,807</b>	<b>\$ 52,120</b>

\* Expense for the President's home

## External Audits

**Audit:** Financial and Compliance audit of Tennessee State University

**Date Issued:** 09/21/2020

**Completed By:** Tennessee Office of the Comptroller, Division of State Audit

**Audit Opinion:** Unmodified (Financial Statements are presented, in all material respects, the respective financial position of Tennessee State University and its discretely presented component unit as of June 30, 2018; and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Audit Findings:**

- Finding 1 - As noted in the prior three audits, management needs to improve procedures for preparing and reviewing financial statements
  - Finding 2 - As noted in the prior audit, the university and the university foundation's accounting records show more cash on hand than the bank statements show; this variance is again unexplained
  - Finding 3 - As noted in the prior audit, the university did not have adequate policies and procedures for the collection of accounts receivable
  - Finding 4 - As noted in the prior four audits, Tennessee State University did not provide adequate internal controls in one area
- 

**Audit:** Financial and Compliance audit of the Endowment for Educational Excellence at the Tennessee State University Foundation

**Date Issued:** 09/21/2020

**Completed By:** Tennessee Office of the Comptroller, Division of State Audit

**Audit Opinion:** Unmodified (Financial Statements are presented, in all material respects, the respective financial position of Tennessee State University and its discretely presented component unit as of June 30, 2018; and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Audit Finding:** As noted in the prior two audits, management needs to improve procedures for preparing and reviewing financial statements

**Tennessee State University  
Board of Trustees**

**Review Of  
Outstanding Audit  
Issues**

TENNESSEE STATE UNIVERSITY  
BOARD OF TRUSTEES  
INFORMATION ITEM

DATE: November 19, 2020

ITEM: Audit Committee Report – Review of Outstanding Audit Issues

RECOMMENDED ACTION: None

PRESENTED BY: Chair of Audit Committee, Trustee Deborah Cole

**Background Information:**

Tennessee State University is subject to audits by its internal audit department and external entities. The audits, reviews, etc. can result in findings that require corrective actions on the part of university management. The Tennessee State University Audit Committee is diligent in its commitment and responsibility to ensure university compliance. The Audit Committee requests quarterly updates on management's progress towards correcting issues cited in audit reports. The status of management's progress towards correcting outstanding issues will be discussed.

Tennessee State University  
 Department of Internal Audit  
**Audit Issues Outstanding as of October 26, 2020**

**Report Title:** Equipment Inventory Confirmation

**Report Date:** November 16, 2019

Issues	Status
1. For 22 of 50 items selected for physical inspection, the related custodian did not ensure that the location of the item was updated on the equipment listing 2. For 8 of 50 items selected for physical inspection, the related custodian did not ensure that the equipment listing correctly displayed the item's serial number	<i>* Follow-up audit to begin January 2021</i>

**Report Title:** Follow-up to Audit of Federal Grant: Promoting Best Management Practices in the Nursery Production Systems for the Mid-South United States by Providing Planning and Technical Assistance

**Report Date:** January 24, 2020

Issues	Status
1. Management was not timely in submitting required federal reports - financial and performance reports 2. Time and effort certifications were not prepared for all time charged to the grant during the budget period	<i>* Follow-up audit in progress</i>

**Report Title:** Follow-up to Audit of Federal Grant: Career Commitment and Retention in STEM: The Intersection of Professional Identity and Career Management Skills in Minority and Women STEM Students

**Report Date:** January 24, 2020

Issues	Status
1. For the 14 of 27 students, we determined that the students performed FWS duties during scheduled class hours for at least one day during the months under review 2. For 17 of the 60 timesheets selected for review, the students worked more than 20 hours a week for at least one week while classes were in session.	<i>* Follow-up audit in progress</i>

**Report Title:** Follow-Up Review of Federal Work-Study Timesheets

**Report Date:** February 24, 2020

Issues	Status
1. For the 14 of 27 students, we determined that the students performed FWS duties during scheduled class hours for at least one day during the months under review 2. For 17 of the 60 timesheets selected for review, the students worked more than 20 hours a week for at least one week while classes were in session.	<i>* Follow-up audit to begin January 2021</i>

**Report Title:** Follow-Up Audit of Undergraduate Admissions

**Report Date:** October 21, 2020

Issues	Status
1. Management exceeded the 10% limit for conditionally admitted first-time freshmen students	<i>Corrected</i>
2. Management did not ensure that supporting documentation (final high school transcript, test scores, etc.) was obtained for all enrolled students	<i>Partially Corrected</i>
3. Management did not ensure that required immunization support was obtained for all applicable enrolled students	<i>Not Corrected</i>
4. Management did not ensure that all exceptions to admission criteria were properly documented	<i>Corrected</i>

**Report Title:** Follow-Up Audit of Graduate Admissions

**Report Date:** October 21, 2020

Issues	Status
1. The university did not always obtain and/or retain required supporting documentation (e.g. final undergraduate transcripts, student applications, official test scores, etc.) to support admissions decisions	<i>Corrected</i>
2. The university did not always obtain required immunization history records for applicable newly admitted and readmitted students registered for full-time enrollment and/or residing in student housing	<i>Not Corrected</i>

**Report Title:** Financial and Compliance Audit of Tennessee State University

**Report Date:** September 21, 2020

Issues	Status
1. As noted in the prior three audits, management needs to improve procedures for preparing and reviewing financial statements	1. Management is preparing to submit the FY 2020 financial statements, with the assistance of an outside firm
2. As noted in the prior audit, the university and the university foundation's accounting records show more cash on hand than the bank statements show; this variance is again unexplained	2. Management plans to have bank reconciliations being prepared timely by December 31, 2020; Updated reconciliations will be used to identify the reason for previous variances
3. As noted in the prior audit, the university did not have adequate policies and procedures for the collection of accounts receivable	3. A revised policy will be submitted for approval on 11/19/2020
4. As noted in the prior four audits, Tennessee State University did not provide adequate internal controls in one area (details of this finding are confidential per state law)	4. Management continues to improve controls

**Report Title:** Financial and Compliance Audit of the Endowment for Educational Excellence at the Tennessee State University Foundation

**Report Date:** September 21, 2020

Issues	Status
1. As noted in the prior two audits, management needs to improve procedures for preparing and reviewing financial statements	<p><i>* Financial statements not yet due;</i></p> <p>Management to ensure appropriate reviews of the unaudited financial statements and notes</p>

**Tennessee State University  
Board of Trustees**

**Executive Session –  
Discussion of Items  
Deemed Confidential  
Under State Law**

TENNESSEE STATE UNIVERSITY

BOARD OF TRUSTEES

ACTION ITEM

DATE: November 19, 2020

ITEM: Audit Committee Report – Executive Session. Discussion of  
Items Deemed Confidential under State Law

RECOMMENDED ACTION: None

PRESENTED BY: Chair of Audit Committee, Trustee Deborah Cole

**MOTION: To approve going into Executive Session to discuss items deemed confidential  
under State law.**