

**Tennessee State University
Board of Trustees**



**Approval of the
September 20, 2018,
Audit Committee
Meeting Minutes**

TENNESSEE STATE UNIVERSITY

BOARD OF TRUSTEES

ACTION ITEM

DATE: November 15, 2018

ITEM: Approval of the September 20, 2018, Audit Committee Meeting Minutes

RECOMMENDED ACTION: Approval

PRESENTED BY: Chair of Audit Committee, Trustee Deborah Cole

The document reflecting the minutes from the September 20, 2018, Audit Committee meeting is included in the November 15, 2018, Board materials.

MOTION: To approve the minutes from the Board of Trustees' September 20, 2018, Audit Committee meeting, as contained in the Board materials for the Board's November 15, 2018, meeting.

**Tennessee State University Board of Trustees
Audit Committee Meeting. September 20, 2018
Tennessee State University. 3500 John A. Merritt Blvd. Nashville, Tennessee
McWherter Administration Building
President's Conference Room**

MINUTES

Committee Members Present: Dr. Deborah Cole, Dr. Edith Peterson Mitchell, and Obie McKenzie.

Other Board Members Present: Dr. Richard Lewis and Mr. Stephen Corbeil.

University Staff Present: President Glenda Glover; Mr. Laurence Pendleton, General Counsel and Board Secretary; Ms. Cynthia Brooks; Mr. Horace Chase, Vice President for Business and Finance; Dr. Curtis Johnson, Chief of Staff and Associate Vice President of Administration; Ms. Adrian Davis, Director of Internal Audit; and Ms. Tamika Parker, Executive Assistant to the General Counsel.

Guests: Ms. Lauren Collier, Tennessee Higher Education Commission, Director of Institution and Board Affairs.

I. CALL TO ORDER

Trustee Cole called the meeting to order at 8:15 a.m. and welcomed all attendees.

II. ROLL CALL/DECLARATION OF A QUORUM

Board Secretary Pendleton called the roll at the committee chair's request. All members of the Audit Committee were present. Secretary Pendleton announced the presence of a quorum.

III. APPROVAL OF JUNE 21, 2018, COMMITTEE MEETING MINUTES

Trustee Cole proceeded to the approval of the June 21, 2018, Audit Committee Meeting Minutes, as included in the September 20, 2018, board materials. Trustee Cole moved to recommend to the full Board the approval of approve the minutes. Trustee Mitchell seconded the motion, which carried unanimously.

IV. REVIEW OF COMPLETED INTERNAL AUDITS

Dr. Glover asked Adrian Davis, Director of Internal Audit to provide the report for this item as the

President's designee.

Director Davis reported that the expenditures of the Athletics Office largely were in compliance with NCAA guidelines. The audit results showed that the Athletics Office made two overpayments totaling \$101.99.

Trustee Mitchell requested fund recovery. Chair Walker suggested that the university request a credit to the university's accounts as opposed to reimbursement. He also suggested a second review be added to the approval processes to reduce errors and avoid negative publicity.

Director Davis reported on the travel expense audit. She noted that 15% of the \$3.67 million spent on authorized travel was audited. Of 67 transactions reviewed, twelve instances of noncompliance with travel policies were noted. Four of the 67 travel transactions showed that the travelers failed to return advanced funds within 72 hours of the conclusion of travel. Out-of-state travel was coded to in-state travel. Training on travel will be provided annually to reinforce compliance with the travel policies.

Trustee Cole thanked the administration for their efforts.

This was an information item, thus no vote was taken.

V. DISCUSSION OF THE EXTERNAL AUDIT PROCESS

President Glover asked Director Davis to present information on the external audit. Director Davis commented that consecutive external annual audits have begun.

This was a discussion item, thus no vote was taken.

VI. ADJOURNMENT TO GO INTO EXECUTIVE SESSION TO DISCUSS THE ITEMS DEEMED CONFIDENTIAL UNDER STATE LAW

Trustee Cole moved to adjourn the public segment of the meeting to go into Executive Session to discuss items deemed confidential under state law. Trustee Mitchell seconded the motion, the motion carried, and the meeting was adjourned at 8:35 to go into Executive Session.

TENNESSEE STATE UNIVERSITY
BOARD OF TRUSTEES

INFORMATION ITEM

DATE: November 15, 2018

ITEM: Review of Completed Internal Audit Reports

RECOMMENDED ACTION: None

PRESENTED BY: Chair of Audit Committee, Trustee Deborah Cole

The Tennessee State University Department of Internal Audit has completed audit work on two audits. The results of the audits will be discussed.



Follow-up Report for FY 2017
Student Financial Assistance Cluster Finding
Issued by the
Tennessee Division of State Audit



October 26, 2018

Dr. Glenda Glover, President
Tennessee State University
3500 John A. Merritt Boulevard
Nashville, TN 37209-1561

Dear Dr. Glover:

Transmitted herewith is the Department of Internal Audit's report on our follow-up of the status of management's implementation of the audit recommendations for the Student Financial Assistance Cluster finding issued by the Division of State Audit for the fiscal year ended June 30, 2017. The review was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* issued by The Institute of Internal Auditors.

Based upon our review, while management in the Office of Financial Aid and the Office of the Registrar have implemented corrective actions to address the issues identified in the finding, corrections made to student accounts for fiscal years ended June 30, 2017 and June 30, 2018 require further review and adjustment.

We wish to express our appreciation for the cooperation of university staff contacted during our review.

Sincerely,
Adrian R. Davis

Adrian Davis, CPA, CGFM, Director
Department of Internal Audit

CC: Dr. Deborah A. Cole, Audit Committee Chair
Mr. Horace Chase, Vice President for Business and Finance
Dr. John Cade, Vice President, Enrollment Management and Student Success

**Tennessee State University
Department of Internal Audit
Follow-Up Report
For the Fiscal Year Ended June 30, 2017**

Key Departments: Office of Financial Aid; Office of the Registrar	Auditor: Adrian Davis, CPA CGFM, Director of Internal Audit
Introduction: The Comptroller of the Treasury, Division of State Audit, performed an audit of the Student Financial Assistance cluster at Tennessee State University for the fiscal year ended June 30, 2017. One finding was noted as a result of the audit.	
Objective: The objective of this review was to determine whether adequate corrective actions have been taken to address the audit finding, implement the audit recommendations, and mitigate the risks that either errors or fraud could occur and not be detected in a timely manner.	
Recommendation and Current Status: Recommendation: The Registrar's Office and the Student Financial Aid Office should ensure federal regulations are followed. While the Registrar's Office is responsible for entering the number of days in the period of enrollment, including breaks, into the Banner information system, the Student Financial Aid Office should verify that the Registrar's Office entered the information correctly. Management should ensure that the Student Financial Aid Office reperforms all return of Title IV funds calculations and makes necessary corrections to student and federal fund accounts. Management should ensure that the Registrar's Office communicate any status change to the Financial Aid Office. Current Status: Management has taken action to address the audit finding, implement the audit recommendation, and mitigate the risks that either errors or fraud could occur and not be detected in a timely manner. Beginning in fiscal year 2019, management in the Office of Financial Aid and the Office of the Registrar have implemented procedures to ensure that the number of days in the period (exclusive of accurately determined break days of 5 or more) are correctly calculated and return amounts are accurate. In addition, the daily student withdrawal report is compared to an independent withdrawal report run by personnel in the Office of Financial Aid to ensure no required returns are omitted and federal funds are returned to the Department of Education within required timeframes. However, management in the Office of Financial Aid should ensure that the return calculations reperformed by the former Assistant Director of Financial Aid for fiscal years ended June 30, 2017 and June 30, 2018 are reviewed and accurate adjustments are made to federal or student accounts.	

DIVISION OF STATE AUDIT FINDING

Return of Title IV funds were not in compliance with federal regulations

Condition

We selected a sample of 39 students from a population of 120 Title IV aid recipients at Tennessee State University who officially or unofficially withdrew from classes during the 2016-2017 award year. When we re-performed return of Title IV funds calculations, we found that the university did not perform its return of Title IV funds calculations in compliance with federal regulations for 20 of the 39 Title IV aid recipients tested (51%). For the Fall Semester 2016, the university did not exclude fall break week from the total number of calendar days in the period of enrollment and the number of calendar days completed, resulting in an additional six class days in the calculation.

For the spring semester 2017, the university recorded seven days for spring break instead of six and included an extra day in the semester. Because the days in the semester were incorrectly calculated, the date on which the student had earned his or her financial aid (and, therefore, the date past which no return of funds calculation would be necessary) was incorrect for the return of funds calculation. These errors resulted in the university returning more aid than required. In addition, for 13 of 39 students tested (33%), financial aid personnel did not return Title IV funds to the Department of Education (ED) in a timely manner. The number of days that these funds were returned to ED ranged from 2 days late to 67 days late.

Effect

The total return of Title IV funds calculated by the university was \$230,465. The total return of Title IV funds calculated by the university for the sample of 39 students was \$92,251. The

corrected total to be returned by the university for the 39 students was \$91,199, which is \$1,052 less than was returned to the U.S. Department of Education. Returning Title IV funds to ED untimely could result in adverse actions against the university.

Recommendation

The Registrar's Office and the Student Financial Aid Office should ensure federal regulations are followed. While the Registrar's Office is responsible for entering the number of days in the period of enrollment, including breaks, into the Banner information system, the Student Financial Aid Office should verify that the Registrar's Office entered the information correctly. Management should ensure that the Student Financial Aid Office reperforms all return of Title IV funds calculations and makes necessary corrections to student and federal fund accounts. Management should ensure that the Registrar's Office to communicate any status change to the Financial Aid Office.

Management's Comment

We concur. Daily reports are currently provided to the university's Records Office and the Financial Aid Office of students who are no longer attending due to official withdrawal or due to reporting of nonattendance by faculty. The Financial Aid Office reviews these reports, calculates the amount of aid that needs to be returned, adjusts students' accounts, and notifies students of all adjustments made. To ensure compliance with federal regulations, the following corrective actions will be taken:

- Within two weeks of the first day of class, the Assistant Vice President for Financial Aid and Scholarships will verify that the published academic calendar aligns with the information in the Banner system. This verification will be performed to ensure the number

of break days includes all applicable weekend days and the start and end dates of the semesters are accurate. The Assistant Vice President for Financial Aid and Scholarships will document this review in an email to the Registrar and the Vice President for Enrollment Management and Student Success.

- The Assistant Vice President for Financial Aid and Scholarships will review the parameters of the current daily report with the Office of Technology Services by March 31, 2018, to ensure all students are being captured so that the return of funds is accurate and timely. The results of the review will be reported to the Vice President for Enrollment Management and Student Success by April 30, 2018.
- The Registrar will ensure all status changes are communicated via email to the Assistant Vice President for Financial Aid and Scholarships at the time of determination.
- The Assistant Vice President for Financial Aid and Scholarships will recalculate all returns of Title IV funds and make necessary corrections to student and federal fund accounts by April 30, 2018. The Vice President for Enrollment Management and Student Success will document his review of the recalculations.

CURRENT STATUS

Fiscal Year ended June 30, 2017

Management in the Office of Financial Aid provided us with a listing of all student withdrawals, official and unofficial, that occurred during the fiscal year ended June 30, 2017. There were 170 student withdrawals identified – 93 withdrawals in fall 2016 and 77 in spring 2017. After the 60% point in the payment period or period of enrollment, a student has earned 100% of the Title IV funds he or she was scheduled to receive during the period. Of these 170 students, management determined that 86 of the students earned 100% of the Title IV funds received by remaining enrolled through the 60% point. The remaining 84 students required the performance of the Return of Title IV Funds (R2T4) calculation to determine the amount of Title IV funds earned by the student, and the resulting amount of Title IV funds to return to the Department of Education (ED). These return calculations were originally calculated incorrectly according to the finding noted by the Division of State Audit. In response to the finding, the former Assistant Director of Financial Aid (former Assistant Director) reperformed the R2T4 calculations for the 84 students (41 students in fall 2016 and 43 students in spring 2017) that withdrew during the period prior to earning all Title IV funds received. The Associate Director of Financial Aid provided us with the recalculations. The Division of State Audit determined that the correct number of days in the period for fall 2016 was 103 days, based on the use of federal guidelines and review of the university's academic calendar. While reperforming calculations for the 41 students who withdrew prior to the 60% point in the fall 2016 semester, the former Assistant Director of Financial Aid used 101 days as the total number of days in the period. Because the former Assistant Director resigned her employment with the university in early September, we were not able to

inquire of her why the decision was made to use 101 days in the period and not 103 days. Further corrections are needed to student accounts due to this error.

	Financial Aid corrected totals using		
	Corrections using 103 day period	101 day period	Over / (Under)
Student 1	\$ 107	\$ 145	\$ 38
Student 2	56	-	(56)
Student 3	3	3	-
Student 4	61	81	20
Student 5	52	69	17
Student 6	58	75	17
Student 7	11	8	(3) *
Student 8	28	40	12
Student 9	9	13	4
Student 10	35	48	13
Student 11	63	84	21
Student 12	75	101	26
Student 13	100	135	35
Student 14	78	106	28
Student 15	46	46	-
Student 16	76	76	-
Student 17	7	9	2
Student 18	56	-	(56)
Student 19	50	(1,521)	(1,571) **
Student 20	81	81	-
	\$ 1,052	(401)	\$ (1,453)
			3 *
			\$ (1,450) Total amount to correct

* Financial Aid personnel's adjustment amount was determined to be accurate based on independent recalculation by Internal Audit.

** Our reperformance of the calculation did not lend evidence to support the former Assistant Director's calculation. We determined the corrected amount was \$50.

Fiscal Year ended June 30, 2018

The former Assistant Director also reviewed the days in the period calculated for the previously completed R2T4 calculations performed for fiscal year 2017-2018 student withdrawals. It was determined that the calculated days in the period used to calculate the original return amounts was not correct. The former Assistant Director re-performed the return calculations for the student withdrawals using the correct number of days in the period. We reviewed the break dates included in the university's academic calendar for the fall 2017 and spring 2018 semesters. We compared these dates to the federal guidelines for calculating break days and found the dates used by the former Assistant Director in the revised calculations were correct.

We re-performed 20 of the return calculation performed for students who withdrew during the 2017-2018 academic year. We found that 3 of 20 (15%) corrected return calculations performed by the former Assistant Director contained errors.

The results of our testing determined that:

- For one of the three errors noted, the former Assistant Director performed the student's return calculation timely on February 28, 2018 and returned \$84.00 to the federal government. The calculation was re-performed on April 13, 2018 and a return amount of \$85 was calculated. The former Director credited \$85 to the student's account on this date resulting in an \$84 overstatement as only a \$1 adjustment was needed to the prior calculation.
- For one of the three errors noted, the former Assistant Director performed a return calculation that showed the student's institutional charges as \$0. The return calculation is designed to return the lower of the unearned portion of Title IV funds received or the

unearned institutional charges. Because the student's charges were shown as \$0, the return calculation determined no funds were to be returned. The student was enrolled for 29 days and received over \$10,000 in federal aid. The university should have returned \$2,138 to the Department of Education within 45 days of determining that the student withdrew from all courses.

- For one of three errors noted, the former Assistant Director performed the student's return calculation timely on February 28, 2018 and determined that \$1,120 of the federal funds disbursed to the student during spring 2018 was required to be returned to ED. The former Assistant Director, however, did not return the funds or make the appropriate adjustment to the related student's account.

In addition, for 6 of 20 (30%) students tested where federal funds were required to be returned to the Department of Education, the funds were not returned within 45 days of determining that the student ceased attendance at the university.

- For four of the seven students, the funds were returned from 1 to 127 days late.
- For the student noted above as having no federal funds returned to the Department of Education due to her R2T4 calculation being performed using \$0 in institutional charges, at October 23, 2018, the funds are 355 days late.
- For the student noted above as having owed the Department of Education \$1,120 but no funds were returned at the time of this determination, the Assistant VP of Financial Aid and Scholarships initiated the return process on October 23, 2018. This is 210 days after the funds were required to be returned.

One of the 20 students (5%) was due a post-withdrawal disbursement. The disbursement was not made within the required 30-day timeframe. The disbursement was 28 days late.

Fiscal Year ending June 30, 2019

Prior to the start of the fall 2019 semester, the Assistant VP of Financial Aid and Scholarships (Assistant VP), the Registrar, and the Vice President for Enrollment consulted to ensure the university's information system was correct with regard to start and end dates for the period and start and end dates for breaks of 5 or more days. The Assistant VP stated that she also confirmed the information in the system with the State Auditor in late August/early September. We compared the information in the Banner system to the university's academic calendar and federal guidelines for calculating break days and found the information to be correctly entered for the fall 2018 semester. The break dates for spring 2019 were not in agreement with the academic calendar at the time of our review. The Registrar stated that the spring 2019 academic calendar was not finalized so the break dates entered in the system have not been updated. The Registrar indicated that the break dates would be updated prior to the start of the spring 2019 semester.

Unofficial withdrawals occur when a student stops attending all classes and the related professor(s) or the student themselves report in the system that the student is no longer enrolled. The daily student withdrawal reports will identify and report the withdrawal during the following days' report process. For official withdrawals, where students obtain all required signatures on the withdrawal form and submit the form to the Office of the Registrar, personnel in the Office of the Registrar will enter the withdrawal information into the Banner system at the time the form is received, while the student is present. This helps to ensure that unofficial and official withdrawal information is reported on the daily reports in a timely manner to allow the personnel in the Office

of Financial Aid sufficient time to prepare R2T4 calculations and make required returns to ED and/or adjustments to students' accounts.

The Assistant VP reviews the results of the daily student withdrawal report to identify students included in the report that received Title IV aid. For those students identified as receiving Title IV aid, a R2T4 calculation is performed to determine if funds are required to be returned to ED. The performance of return calculations was the duty of the former Assistant Director until her separation. Until her position is filled, the Assistant VP performs the return calculations. The results of the daily report, which is run according to parameters set by the Registrar, are compared to the results of a separate withdrawal report run by personnel in the Office of Financial Aid. According to the Assistant VP, the Bursar's report appears to be running appropriately as no discrepancies have been noted between the two reports since she began performing R2T4 calculations in early September 2018.

CONCLUSION

Management has taken action to address the audit finding, implement the audit recommendation, and mitigate the risks that either errors or fraud could occur and not be detected in a timely manner. Beginning in fiscal year 2019, management in the Office of Financial Aid and the Office of the Registrar have implemented procedures to ensure that the number of days in the period (exclusive of accurately determined break days of 5 or more) are correctly calculated and return amounts are accurate. In addition, the daily student withdrawal report is compared to an independent withdrawal report run by personnel in the Office of Financial Aid to ensure no required returns are omitted and federal funds are returned to the Department of Education within required timeframes.

However, management in the Office of Financial Aid should ensure that the return calculations reperformed by the former Assistant Director of Financial Aid for fiscal years ended June 30, 2017 and June 30, 2018 are reviewed and accurate adjustments are made to federal or student accounts.



DEPARTMENT OF INTERNAL AUDIT

Audit of
President's Expense Schedules
for the fiscal year ended June 30, 2018



October 25, 2018

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, 2017 to June 30, 2018, 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, 2017 – June 30, 2018

President	Dr. Glenda Baskin Glover	Internal Auditor	Adrian R. Davis, CPA, CGFM , Director of Internal Audit																																																														
Objectives	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, 2017 to June 30, 2018; 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.																																																																
Scope	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>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.																																																																
Analysis	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president’s office during the fiscal year ended June 30, 2018:</p> <table><tr><td>President:</td><td><i>Institutional</i></td><td><i>Foundation</i></td><td><i>External</i></td><td>Total</td></tr><tr><td>Salary and Benefits</td><td>\$ 379,279</td><td>\$ -</td><td>\$ -</td><td>\$ 379,279</td></tr><tr><td>Discretionary Allowance</td><td>5,000</td><td>-</td><td>-</td><td>5,000</td></tr><tr><td>Other Allowances</td><td>400</td><td>-</td><td>-</td><td>400</td></tr><tr><td>Salary, Benefits & Other Payments</td><td>384,679</td><td>-</td><td>-</td><td>384,679</td></tr><tr><td>Travel (Schedule A)</td><td>400</td><td>-</td><td>-</td><td>400</td></tr><tr><td>Business Meals and Hospitality (Schedule B)</td><td>28,448</td><td>22,351</td><td>41,663</td><td>92,462</td></tr><tr><td>Other Expenses (Schedule C)</td><td>17,263</td><td>10,033</td><td>-</td><td>27,296</td></tr><tr><td>President's Office:</td><td></td><td></td><td></td><td></td></tr><tr><td>Salary and Benefits</td><td>253,219</td><td>-</td><td>-</td><td>253,219</td></tr><tr><td>Other Expenses</td><td>22,043</td><td>10,032</td><td>-</td><td>32,075</td></tr><tr><td>Total Expenses</td><td>\$ 706,052</td><td>\$ 42,416</td><td>\$ 41,663</td><td>\$ 790,131</td></tr></table> <p>Additional Disclosures:</p> <p>Discretionary Allowance – The President was provided a discretionary spending allowance. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income.</p>					President:	<i>Institutional</i>	<i>Foundation</i>	<i>External</i>	Total	Salary and Benefits	\$ 379,279	\$ -	\$ -	\$ 379,279	Discretionary Allowance	5,000	-	-	5,000	Other Allowances	400	-	-	400	Salary, Benefits & Other Payments	384,679	-	-	384,679	Travel (Schedule A)	400	-	-	400	Business Meals and Hospitality (Schedule B)	28,448	22,351	41,663	92,462	Other Expenses (Schedule C)	17,263	10,033	-	27,296	President's Office:					Salary and Benefits	253,219	-	-	253,219	Other Expenses	22,043	10,032	-	32,075	Total Expenses	\$ 706,052	\$ 42,416	\$ 41,663	\$ 790,131
President:	<i>Institutional</i>	<i>Foundation</i>	<i>External</i>	Total																																																													
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	<p>Other Allowances – The university paid the Professional Privilege Tax on behalf of the President. The \$400 is included as taxable income to the President and is included in the Other Payments amount above.</p> <p>Athletic Tickets – The President was provided tickets to university athletic events. The face value of the tickets totaled \$30,825 and parking passes totaled \$2,600 for the period.</p> <p>Housing – The President is provided the use of a residence. Costs to maintain the home are paid by the university and totaled \$14,899 for the period.</p> <p>External Sources – This report includes the cost of items provided, paid, or reimbursed by external sources for the benefit of the President.</p>		
Observations	No issues were noted.		
Questioned Costs	None	Recoveries	N/A
Conclusion	The objectives of the audit of the expenses of the Office of the President for Tennessee State University for the fiscal year July 1, 2017 through June 30, 2018 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.		
Restriction on Use of Report	<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, 2017 to June 30, 2018

Description	<i>President's Budgetary Accounts</i>			Total
	Institutional	Foundation	External Sources	
Registration for APLU Annual Meeting	\$ 400	-	-	\$ 400
Total Travel Expenses for the President	\$ 400	-	-	\$ 400

Tennessee State University
Schedule B- Business Meals & Hospitality for the President
For the Period July 1, 2017 to June 30, 2018

Description	<i>President's Budgetary Accounts</i>			Total
	Institutional	Foundation	External Sources	
Aramark (President's Hospitality Account 2017-2018)	\$ -	\$ -	\$ 41,663	\$ 41,663
Reimbursement to Executive Assistant to the President for food items	-	63	-	63
Levy Restaurant at Nissan Stadium (Catering for suites -Tennessee Titans football games)	-	8,181	-	8,181
Aramark (University Holiday Celebration)	-	14,107	-	14,107
Levy Restaurant at Nissan Stadium (Catering for suites -Tennessee State University football games)	26,291	-	-	26,291
Reimbursement to President for Cabinet meeting meal	206	-	-	206
Catering for spring recruitment event in Memphis, TN	1,951	-	-	1,951
Total Business & Meals & Hospitality Expenses	\$ 28,448	\$ 22,351	\$ 41,663	\$ 92,462

Tennessee State University
Schedule C - Other Expenses for the President
For the Period July 1, 2017 to June 30, 2018

Description	<i>President's Budgetary Accounts</i>		Total
	Institutional	Foundation	
Holmes Pest Control (Pest control services for the President's home)	\$ 1,430 *	\$ -	\$ 1,430
Tyco Integrated Security (Quarterly Billing for security system at President's home)	1,320 *	-	1,320
Tyco Integrated Security (Repair lines for security system at President's home)	373 *	-	373
J Co. Lawn Care (Christmas lights and installation at President's home)	9,745 *	-	9,745
Travel Expenses for the former VP for Administration	1,174	-	1,174
Conference registration for the Executive Assistant to the President	125	-	125
Nashville Glass Company (furnish and install tempered glass unit)	661 *	-	661
Solar Insulation, Inc. (Repair Window Pane Film)	185 *	-	185
Reimbursement to computer lab technician for purchase of printer	270	-	270
Workman Company (carpet repair)	150 *	-	150
Travel reimbursement for the Chief of Staff	805	-	805
Bradford Hardwood Floors LLC (screen and coat floors)	853 *	-	853
Miscellaneous supplies for President's home	172 *	-	172
Joy's Flowers (Funeral sprays for several deceased individuals)	-	505	505
Rebel Hill Florist (Funeral spray for deceased individual)	-	148	148
Nashville Area Chamber of Commerce (membership fee for President)	-	5,000	5,000
Vast Resources (TSU power banks)	-	4,380	4,380
Total Other Expenses for the President	\$ 17,263	\$ 10,033	\$ 27,296

* Expense for the President's home

TENNESSEE STATE UNIVERSITY
BOARD OF TRUSTEES
DISCUSSION ITEM

DATE: November 15, 2018

ITEM: Review of the External Quality Assessment Report

RECOMMENDED ACTION: None

PRESENTED BY: Chair of Audit Committee, Trustee Deborah Cole

Standard 1312, *External Assessments*, issued by the Institute of Internal Auditors, states that “External assessments must be completed at least every five years by a qualified, independent assessor or assessment team from outside the organization.” The external assessment may be accomplished through a full external assessment, or a self-assessment with independent external validation. The Tennessee State University Department of Internal Audit performed a self-assessment. An assessment team from Kraft CPAs performed an independent validation of our self-assessment. The report issued as a result of the self-assessment and independent validation will be discussed.

TENNESSEE STATE UNIVERSITY

BOARD OF TRUSTEES

DISCUSSION ITEM

DATE:	November 15, 2018
ITEM:	Executive Session - Discussion of Litigation and other Items Deemed Confidential under State Law
RECOMMENDED ACTION:	None
PRESENTED BY:	Chair of Audit Committee, Trustee Deborah Cole