

**Meeting of the Tennessee State University Board of Trustees  
Audit Committee Meeting  
June 18, 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 Braxton Simpson.

**University Staff Present:** President Glenda Glover; Laurence Pendleton, General Counsel and Board Secretary; Dr. Alisa Mosley, Interim 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, Auditor.

**Guests:**

**I. CALL TO ORDER**

Trustee Cole called the meeting to order at 10:25 a.m. on June 18, 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.

**III. APPROVAL OF THE MARCH 12, 2020, AUDIT COMMITTEE MEETING MINUTES**

Trustee Cole moved to recommend to the full Board the approval of the minutes from the March 12, 2020, Audit committee meeting, as contained in the June 18, 2020, board materials. Trustee Lewis seconded the motion, which carried.

**IV. ANNUAL REPORT ON THE AUDIT OFFICE’S AUDIT ACTIVITIES**

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 year end report and discussed the various audit activities as included in the June 18, 2020 board meeting materials. She discussed the audit on Graduate admissions for the Fall of 2019. She discussed that the university was in compliance with the standards, except for two findings: 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, and the university did not always obtain required immunization records for applicable newly admitted and readmitted students registered for full-time enrollment during the fall 2019 semester.

Trustee Cole asked which area was responsible for this audit. Trustee Cole said that findings must be addressed and asked that Ms. Davis review them again later this year.

Trustee Sekmen discussed the online application process and discussed international student struggles with getting global degree approved by internal accreditation agency. He asked whether delays with COVID-19 were going to cause delay for these international students. Ms. Davis said that none of the concerns from the audit came from this area of outside review of international student transcripts.

President Glover discussed that TSU is still working on answers and working with THEC and others to ensure as timely as possible transcript review. Some federal guidance may be relaxed, possibly specifically for HBCUs.

Trustee Cole emphasized that findings in this audit are not acceptable and ask that additional information/audit be conducted later. Trustee Cole asked about reconciliation on difference in Foundation and TSU accounting. Ms. Davis said that COVID-19 has impacted the ability to reconcile but as of today, there is a method in place and by next week TSU hopes to have it reconciled, as last one is from March 2017. Trustee Cole said that this is not acceptable. President Glover said that they have put together a new plan on how to get this done.

Trustee Cole thanked President Glover and her team for the report.

## **V. DISCUSSION OF THE AUDIT OFFICE'S INTERNAL QUALITY ASSESSMENT**

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 June 18, 2020, Board Meeting packet.

Ms. Davis discussed the standards of quality assurance and internal quality assessment reviews. She said that the five year review is not yet due, but that the annual internal quality assessment was completed in 2020. Ms. Davis explained that TSU's audit office was found as generally conforming and that no issues were identified.

Trustee Cole thanked Ms. Davis for the report.

## **VI. APPROVAL OF THE FISCAL YEAR 2020-2021 AUDIT PLAN**

Trustee Cole asked President Glover to provide pertinent information related to this agenda item. The material is included in the June 18, 2020, Board Meeting packet.

Ms. Davis discussed the audit plan for 2020-2021 as included in the Board Meeting packet, including review of CARES act money, university compliance with FERPA, and others.

Trustee Cole moved to recommend to the full Board the approval of the fiscal year 2020-2021 audit plan with the inclusion of internal audit follow-up and referencing 2020 corrected dates, as contained in the June 18, 2020, board materials. Trustee McKenzie seconded the motion, which carried unanimously by roll call vote: Cole, Lewis, and McKenzie.

## **VII. REPORT ON STATE AUDIT SUNSET REVIEW PROCESS**

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 June 18, 2020, Board Meeting packet.

Ms. Davis said that the Sunset review is underway for all six LGIs in Tennessee. The timeframe for the review covers July 1, 2016 to the present. Ms. Davis discussed the key components of the audit review. She explained that the draft of the report should come out in November 2020 and that June 30, 2021 is the date of sunset.

Trustee Cole corrected date in report.

## **VIII. 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 10:53 am.