Middle Tennessee State University
Audit and Compliance Committee

1:30 PM CDT	MEC Training Room – 2nd Floor
Tuesday	Miller Education Center
August 28, 2018	503 East Bell Street
	Murfreesboro, Tennessee

Middle Tennessee State University
Audit and Compliance Committee

Tuesday, August 28, 2018 – 1:30 pm

ORDER OF BUSINESS

Middle Tennessee State University
Audit and Compliance Committee

Tuesday, August 28, 2018

Tab 1

Approval of Minutes

**Middle Tennessee State University
Board of Trustees**

MEETING:	Audit and Compliance Committee
SUBJECT:	Minutes of May 30, 2018 Audit and Compliance Committee Meeting
DATE:	August 28, 2018
PRESENTER:	Andy Adams
ACTION REQUIRED:	Voice Vote
STAFF RECOMMENDATION:	Approval

BACKGROUND INFORMATION:

The Audit and Compliance Committee met on May 30, 2018. Minutes from the meeting are provided for review and approval.

Minutes of the Audit and Compliance Committee

The Audit and Compliance Committee met on Wednesday, May 30, 2018 in the MEC Training Room in the MTSU Miller Education Center located at 503 East Bell Street. Trustee Christine Karbowiak, Audit and Compliance Committee Chair, called the meeting to order at 12:30 p.m. A quorum was present with the following Committee members in attendance: Chairwoman Christine Karbowiak, Board Chairman Steve Smith, Trustee Andy Adams and Trustee Tony Johnston. Trustees J.B. Baker, Joey Jacobs, Lindsay Weaver and Pam Wright were also present. Also present were President Sidney A. McPhee; Brenda Burkhart, Chief Audit Executive; Alan Thomas, Vice President for Business and Finance; Mark Byrnes, University Provost; Joe Bales, Vice President for University Advancement; Andrew Oppmann, Vice President for Marketing and Communications; Bruce Petryshak, Vice President Information Technology; Deb Sells, Vice President for Student Affairs; Heidi Zimmerman, University Counsel and Board Secretary; and Kim Edgar, Chief of Staff.

The first item on the agenda for action was the approval of the minutes from the November 29, 2017 and the March 13, 2018 Audit and Compliance Committee meetings. Trustee Smith made the motion to approve the minutes. The Motion was seconded by Trustee Adams. A voice vote was taken and the Motion to approve the minutes of the November 29, 2017 and the March 13, 2018 Audit and Compliance Committee meetings carried.

The next item on the agenda included informational items requested at the prior committee meeting regarding conflict of interest. Ms. Burkhart presented a signed report summarizing the conflict of interest disclosures reviewed by the Conflict of Interest Committee for calendar year 2017. Ms. Burkhart also reported

the Audit and Consulting Services webpage and the Fraud, Waste and Abuse brochure both address reporting of potential conflicts of interest.

The next item on the agenda for action was the approval of revisions to Policy 100 Use of Campus Property and Facilities Scheduling. Ms. Zimmerman presented this policy which included revisions for clarification, references to other policies, the Campus Free Speech Protection Act, the reservation procedure, and items prohibited on campus. Trustee Johnston made the motion to approve the policy. The Motion was seconded by Trustee Smith. A voice vote was taken and the Motion to approve the revisions to Policy 100 Use of Campus Property and Facilities Scheduling carried.

The next item on the agenda as an informational item was the Status of the Internal Audit Plan Quarterly Report presented by Ms. Burkhart.

The Committee adjourned its public session at 12:41 p.m. and entered non-public executive session at 12:43 p.m. to discuss audits and investigations. The non-public session adjourned at 1:07 p.m.

Respectfully submitted,

Audit and Compliance Committee

Middle Tennessee State University
Audit and Compliance Committee

Tuesday, August 28, 2018

Tab 2

Audit and Consulting Services

Annual Report

Fiscal Year 2018

Middle Tennessee State University
Board of Trustees

MEETING:	Audit and Compliance Committee
SUBJECT:	*2018 Annual Report for Audit and Consulting Services*
DATE:	August 28, 2018
PRESENTER:	Brenda Burkhart
ACTION:	Informational

BACKGROUND INFORMATION:

TCA 49-14-102 along with the MTSU Board of Trustees Bylaws and Policy on Board Committees requires an annual comprehensive report on the internal audit function be submitted for the Committee's review.

Trends and Emerging Issues:

During last year's presentation of the annual report an update on trends and emerging issues was requested. The Auburn University Office of Audit, Compliance & Privacy produces a monthly newsletter, "Case in Point: *Lessons for the proactive manager*" which links to news stories involving higher education institutions. Per the January 2018 newsletter, 491 stories were linked in 2017 with the following breakdown of issues noted:

Information Security & Technology: 14% (up 5% from 2016)

Fraud & Ethics: 14% (down 2% from 2016)

Compliance & Legal: 43% (up 4% from 2016)

Campus Life & Safety: 28% (down 2% from 2016)

Other: 1% (down 1% from 2016)

"The Compliance & Legal category continues to have the largest number of stories we see and link. There is no doubt our industry is among the most (if not the most) regulated out there, and while there have been discussions on ways to ease this burden, we haven't really seen much relief come to fruition. We shall see if that occurs during 2018, although in my opinion, national scandals that generate major media attention reduce the likelihood relief will occur." A noted emerging regulatory issue for 2018 was the new European General Data Protection Standards (GDPR).

MIDDLE TENNESSEE
STATE UNIVERSITY

Audit and Consulting Services

Annual Report
Fiscal Year 2018

Audit and Consulting Services
Middle Tennessee State University
Murfreesboro, TN 37132

**MIDDLE
TENNESSEE
STATE UNIVERSITY**

August 17, 2018

MTSU Board of Trustees
Audit and Compliance Committee

and

Dr. Sidney A. McPhee, President
Middle Tennessee State University
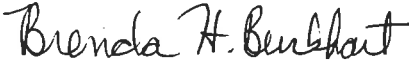1301 East Main Street
Murfreesboro, TN 37132

Trustees and Dr. McPhee:

Enclosed is the annual report for Audit and Consulting Services for the 2018 fiscal year. An annual report of audit work is required by TCA 49-14-102 and the Bylaws and Policies of the MTSU Board of Trustees. The Board Committee policy requires a comprehensive report on the internal audit function to the Board through the Audit and Compliance Committee at a stated meeting. The report includes the status of the 2018 annual audit plan noting the audits completed, in progress, and scheduled but not completed.

The report also includes an update on the fraud awareness activities and investigations along with a report of the financial resources of Audit and Consulting Services.

This report fulfills the annual reporting requirements and provides information to the Board of Trustees concerning the 2018 audit efforts of Audit and Consulting Services. This report is intended solely for the internal use of Middle Tennessee State University and the MTSU 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 should be approved by the Office of Audit and Consulting Services at Middle Tennessee State University.

Respectfully submitted,

Brenda H. Burkhart, CPA
Chief Audit Executive

Middle Tennessee State University is an AA/EEO employer and does not discriminate on the basis of race, color, national origin, sex, disability, or age in its programs and activities. The following person has been designated to handle inquiries regarding the nondiscrimination policies: Executive Director of Institutional Equity and Compliance, 1301 E. Main Street, CAB 220, Murfreesboro, TN 37132, 615-898-2185. Additionally, the person who has been designated to monitor and oversee Title IX complaints, may be contacted at: Sam Ingram Building 2269 Middle Tennessee Blvd. Murfreesboro, TN 37132 615-898-5133, or via this webpage: http://www.mtsu.edu/titleix/

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MTSU Audit and Compliance Committee
August 28, 2018

Middle Tennessee State University
Audit and Consulting Services
Annual Report for Fiscal Year 2018

Introduction:

TCA 49-14-102 and the Bylaws and Policies of the MTSU Board of Trustees requires an annual report of audit work. The Board Committee policy requires a comprehensive report on the internal audit function to the Board through the Audit and Compliance Committee (ACC) at a stated meeting. Fiscal year 2018 was the first year for Audit and Consulting Services to report to the MTSU Board of Trustees Audit and Compliance Committee. The Chief Audit Executive was responsible for coordinating the ACC quarterly meetings and the internal audit effort.

Audit Effort:

Audit and Consulting Services tracks audit effort by type of project and by university division. The majority of audit effort was in required projects, consulting work and investigations within the following divisions: Academic Affairs, Governance, Athletics, Marketing and Communications, Student Services and Financial Management. Page two of the report includes details and pie charts of audit effort. The status of the 2018 audit plan is located on page three.

Fraud Awareness:

When allegations of improper or dishonest acts by an employee, outside contractor or vendor are received, an investigation is required. Two new reviews were opened during the year, with seven projects in progress and one report issued. Three projects are in the wrap-up phase of completion. See page four for additional information.
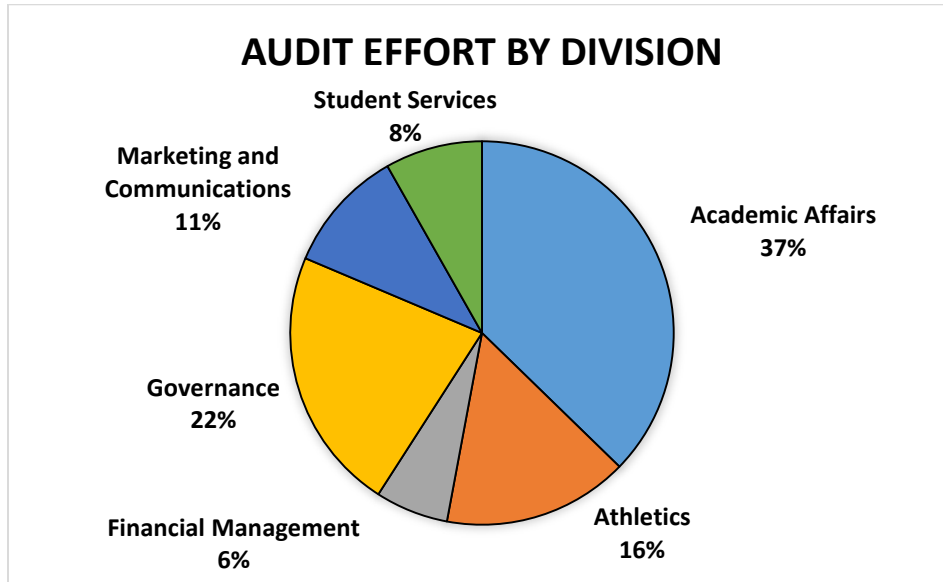
Resources:

The current budget of $446,595 is adequate to fulfill the current responsibilities. The proposal and request for resources to add an information technology auditor to the audit staff will be completed this fiscal year. Details of the current budget and actual expenses for the past two years are located on page five.

Planned Audit Efforts for 2019:

Along with the audits in progress and required audits, the planned audit effort for 2019 includes a review of the use of university aircraft and a required self-assessment review of the internal audit function. The self-assessment review is a requirement of the Quality Assurance and Improvement Program of The Institute of Internal Auditors *International Standards for the Professional Practice of Internal Auditing*. The audit plan for 2019 is located on page six.

AUDIT EFFORT

Audit and Consulting Services tracks audit effort by type of project and by university division as shown with the following charts. For the chart Audit Effort by Division, Governance includes the President's Division and general institutional support. The majority of audit effort (75%) focused on projects within Academic Affairs, Governance and Athletics.

AUDIT EFFORT BY DIVISION

- Student Services 8%
- Marketing and Communications 11%
- Governance 22%
- Financial Management 6%
- Athletics 16%
- Academic Affairs 37%

The type of audit work performed is defined by the source of the request or purpose of the audit work. Investigations represented 70% of the audit effort. Investigations began as a result of management referral of concerns of possible fraud, waste or abuse or a hotline complaint of possible improper or dishonest acts. Consulting (10%) represented efforts responding to general audit questions, assisting management with an audit concern and the Conflict of Interest Committee work. Required projects (18%) are the result of a third party request or agreement that an audit or review be performed. This audit effort included the annual audit of the President's Office which is required by state law and the Audit of Football Ticket Sales and Paid Attendance which is required by the National Collegiate Athletic Association (NCAA). The year-end reviews of inventory and cash counts are also included in this audit effort.

AUDIT EFFORT BY TYPE OF AUDIT

- Consulting, 10%
- State Audit Assistance 1%
- Required, 18%
- Risk Assessment, 1%
- Investigations, 70%
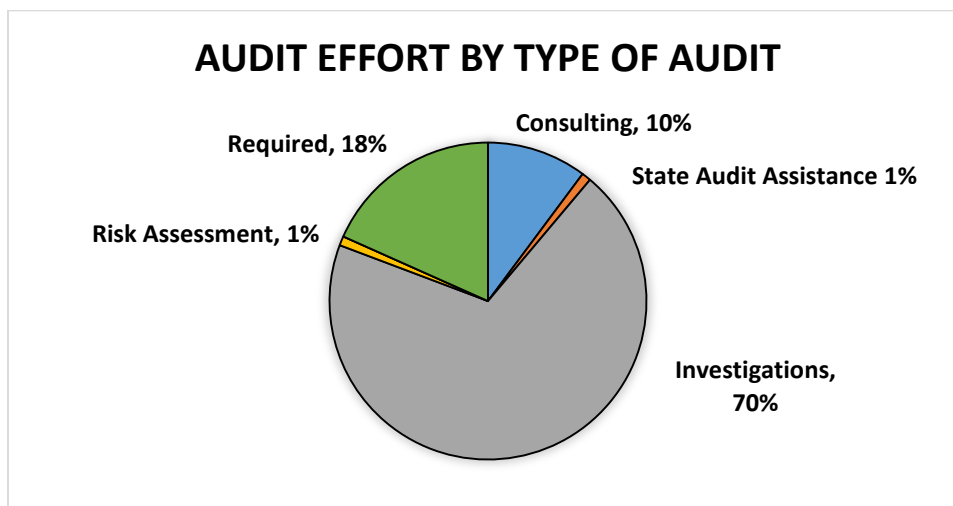
		Middle Tennessee State University Status of Internal Audit Plan Fiscal Year Ended June 30, 2018 Updated as of August 15, 2018		
Type	Area	Audit	Current Status	Audit Results
M	GV	Management Risk Assessment	Completed 9/12/17	No Reportable Issues
R	FM	Year-End Inventory FY2017	Report Issued 9/25/17	No Reportable Issues
R	FM	Cash Counts FY2017	Memo to Management 9/25/17	No Reportable Issues
I	AA	INV1701 - Case Resolution Band Loss	Report Issued 11/8/17	1 Recommendation
R	GV	Audit of President's Office	Report Issued 11/20/17	No Reportable Issues
I	SS	INV1602	Draft Report	
I	AA	INV1604	In Progress	
I	SS	INV1702	In Progress	
I	AT	INV1703	Combined with INV1802	n/a
I	MC	INV1704	Draft Report	
I	AA	INV1705	In Progress	
I	AA	INV1801	Draft Report	
I	AT	INV1802	In Progress	
S	AA	Confucius Institute	Report Issued 7/25/2018	2 Recommendations
R	AT	Football Attendance Fall 2017	Report Issued 2/6/2018	No Reportable Issues
F	FM	State Audit Assistance/Follow-Up	Project Throughout Year	n/a
C	GV	General Consultation	Project Throughout Year	n/a
F	GV	Follow-up, Prior Recommendations	Project Throughout Year	n/a
I	GV	Unscheduled Investigations	Project Throughout Year	n/a
R	FM	Cash Counts FY2018	Memo to Management 8/8/2018	No Reportable Issues
R	FM	Year-End Inventory FY2018	In Progress	
A	AA	Research Services Procedural Review	Scheduled	
A	SS	Financial Aid Procedural Review	Scheduled	
A	FM	Property Management Contract Review	Scheduled	

Audit Types: **Area = University Division**

A - Risk-Based (Assessed)   AA - Academic Affairs

C - Consulting   AD - Advancement

F - Follow-up Review   AT - Athletics

I - Investigation   FM - Financial Management

M - Management's Risk Assessment   GV - Governance/Executive Office

P - Project (Ongoing or Recurring)   IT - Information Technology

R - Required   MC - Marketing and Communications

S - Special Request   SS - Student Services

The three projects scheduled but not completed due to the audit effort used for investigations will be included in the audit plan for 2019.

FRAUD AWARENESS

The University is committed to the responsible stewardship of resources, and is required by state law to provide a means by which employees, students or others may report suspected or known improper or dishonest acts. Audit and Consulting Services manages the reporting process by which students, employees, taxpayers or other citizens may confidentially report suspected illegal, improper, wasteful or fraudulent activity. (TCA 49-14-103)

The "Fraud Awareness" brochure is a communication tool given to new employees that explains the reporting expectations and options for any individual who suspects known improper or dishonest acts involving university employees, outside contractors or vendors. The "Fraud Awareness" information is also on the Audit and Consulting Services webpage and includes an on-line reporting form.

When Audit and Consulting Services receives allegations of improper or dishonest acts by an employee, outside contractor or vendor, it is required to conduct an investigation. The purpose of the investigation or review is to determine if the allegation or concern is substantiated or unsubstantiated and if there are any internal control weaknesses or risks that management should address. If the allegation or concern is substantiated and corrective action is needed, an audit report is issued. A review is administratively closed with a memo to the file if the concern is unsubstantiated or referred to management or there are no recommendations for corrective action.

Below is a summary of the reviews pertaining to concerns of possible improper or dishonest acts:

Reviews brought forward from prior year	7
New reviews opened during year	2
Report Issued	1
Review combined with current issue	1
Reviews in Progress at June 30, 2018	7

In 2018, two new reviews of possible improper or dishonest acts were opened which is three less than the three year average of five reviews per year. New reviews for the past three years were: 5 in 2017; 4 in 2016; and 6 in 2015.

The report issued concerned a cash shortage in the School of Music Band Office which was also investigated by university police. The individual or individuals responsible for the loss were not identified. Management took corrective action to reduce the risk of future losses by requiring all cash payments to be made at the appropriate university offices. Management concurred with the recommendation to process all check payments in compliance with university policy.

RESOURCES

As defined in the MTSU Audit and Compliance Committee Charter, the Audit and Compliance Committee is responsible for ensuring Audit and Consulting Services has adequate resources in terms of staff and budget to effectively perform its responsibilities. The following is the estimated budget for 2018-2019 compared to the actual expenses of the prior two fiscal years.

	Estimated Budget (1) 2018-2019	Actual Expenses 2017-2018	Actual Expenses 2016-2017
Salaries:			
Chief Audit Executive	$ 104,597	$ 103,450	$ 83,744
Assistant Director	62,266	61,739	60,305
Internal Auditors, 2 Professionals	86,763	85,876	84,136
Support Staff	27,402	26,844	26,148
Longevity for Professional Staff	8,000	7,800	7,600
Benefits	134,484	154,861	132,954
Total Salaries and Benefits	$ 423,512	$ 440,570	$ 394,887
Travel	15,500	9,057	11,272
Operating Expenses	7,583	4,089	4,406
Total Budget/Expenses	$ 446,595	$ 453,716	$ 410,565
Other Funding:			
Carry Forward from Prior Audit Services Revenue (2)	$ 31,291	$ 32,848	$ 36,620
(1) Estimated budget for FY 2018-2019. Budget finalized in October 2018.			
(2) At June 30, 2015 the audit services contracts with two community colleges ended with generated revenue of $43,450. The revenue was designated to fund conference/training travel for the auditors. Each year the unspent funds are carried forward into the next fiscal year.			

The 2018-2019 budget for Audit and Consulting Services is adequate to fulfill the current responsibilities. The proposal and request for resources to add an information technology auditor to the audit staff will be completed this fiscal year.

Middle Tennessee State University
Internal Audit Plan
Fiscal Year Ended June 30, 2019
as of August 15, 2018

Type	Area	Audit Project	Current Status	Audit Results
R	FM	Year-End Inventory FY2018	In Progress	
R	FM	Cash Counts FY2018	Memo to Management 8/8/18	No Reportable Issues
R	GV	Audit of President's Office	In Progress	
I	SS	INV1602	Draft Report	
I	AA	INV1604	In Progress	
I	SS	INV1702	In Progress	
I	MC	INV1704	Draft Report	
I	AA	INV1705	In Progress	
I	AA	INV1801	Draft Report	
I	AT	INV1802	In Progress	
I	IT	INV1901	In Progress	
I	FM	INV1902	Administratively Closed 8/7/18	No Reportable Issues
I	IT	INV1903	In Progress	
R	AT	Football Attendance Fall 2018	Scheduled	
F	GV	State Audit Assistance/Follow-Up	Project Throughout Year	n/a
C	GV	General Consultation	Project Throughout Year	n/a
I	GV	Unscheduled Investigations	Project Throughout Year	n/a
R	FM	Cash Counts FY2019	Scheduled	
R	FM	Year-End Inventory FY2019	Scheduled	
P	GV	IIA - Self Assessment & QAR	Scheduled	
S	AA	Use of Aircraft	Scheduled	
A	AA	Research Services Procedural Review	Scheduled	
A	SS	Financial Aid Procedural Review	Scheduled	
A	FM	Property Management Contract Review	Scheduled	

Audit Types:
A - Risk-Based (Assessed)
C - Consulting
F - Follow-up Review
I - Investigation
M - Management's Risk Assessment
P - Project (Ongoing or Recurring)
R - Required
S - Special Request

Area = University Division
AA - Academic Affairs
AD - Advancement
AT - Athletics
FM - Financial Management
GV - Governance/Executive Office
IT - Information Technology
MC - Marketing and Communications
SS - Student Services

Middle Tennessee State University
Audit and Compliance Committee

Tuesday, August 28, 2018

Tab 3

Quarterly Report
Results of Internal Audit Reports

Middle Tennessee State University
Board of Trustees

MEETING:	Audit and Compliance Committee
SUBJECT:	*Quarterly Report – Results of Internal Audit Reports*
DATE:	August 28, 2018
PRESENTER:	Brenda Burkhart
ACTION:	Informational

BACKGROUND INFORMATION:

MTSU Policy 70 Internal Audit section IX. F requires significant results of internal audit reports be presented to the Audit and Compliance Committee quarterly.

Since the last meeting of the Audit and Compliance Committee, the report for the Confucius Institute Contract/Departmental Review was issued with two recommendations: 1) An official University receipt book should be used and timeliness of depositing funds should be improved (required by MTSU Policy 636, Cash Receipts and Deposits) and 2) The year-end financial report should be reviewed by the business office prior to submission to the external funding agency. Management concurred with the recommendations and has implemented corrective actions.

The year-end cash counts have been completed with no reportable issues.

The current status of the Internal Audit Plan for Fiscal Year Ended June 30, 2018 was included in meeting materials, Tab 2 Annual Report – Audit and Consulting Services.

Middle Tennessee State University
Audit and Compliance Committee

Tuesday, August 28, 2018

Tab 4

European Union's

General Data Protection Regulations

(EU GDPR)

Middle Tennessee State University
Board of Trustees

MEETING:	Audit and Compliance Committee
SUBJECT:	*Office of Compliance and ERM Update: EU GDPR Compliance*
DATE:	August 28, 2018
PRESENTER:	Gené Stephens
ACTION:	Informational

Background Information:

The European Union's General Data Protection Regulation ("EU GDPR"), (Regulation (EU) 2016/679) required organizations who process, maintain, or have control of personal identifying information ("PII") and/or data from EU citizens to comply with the regulation by May 25, 2018. While MTSU does not directly market to EU citizens and does not have a physical, branch location in any of the EU countries, EU citizens are among MTSU's international student population. In addition, and to ensure that prospective EU student and employee applicants receive information about the GDPR concerning the ways MTSU may utilize their data, the University has provided both an information page concerning GDPR's terms, as well as a pop-up window that allows an EU citizen to consent to the use of their data.

In compliance with GDPR, MTSU has instituted the following:

- A webpage of GDPR Terms on the President's page, as well as on the Office of Compliance and Enterprise Risk Management's page.
- A link to GDPR Terms on all MTSU webpages (bottom of the pages) near the University's Nondiscrimination Policy Language.
- GDPR information about the use of EU citizen data on MTSU Program pages and the "Apply Now" Pages, as well as on the Employee Application.
- An internal database that provides information on the number of EU citizens who clicks or choses the "I am an EU citizen" selection. The purpose of the database is additionally to assess the number of EU citizens whose data MTSU processes and/or maintains.

- Review and response to Quarterly Information Technology Security Reports ("ITSRs"). The ITSRs provide information on data security incidents, as well as MTSU's responses and controls to such incidents. The responses to data security incidents are led by the Information Technology Division ("ITD"). Of particular note is that none of the incidents included students from the EU. In addition, multi-factor authentication is being deployed throughout the campus community to prevent such incidences, and the Office of Human Resources and the Bursar's Office are proactively monitoring employee and student accounts.
- Designation of a Data Protection Officer ("DPO"). The Data Protection Officer is the Assistant Vice President for Compliance and Enterprise Risk Management.
- A dedicated DPO email address that is monitored daily in case of data security questions or concerns for EU citizen.

Finally, Article 35, Clause 3 of the EU GDPR, requires the DPO to perform Data Protection Impact Assessments ("DPIAs"), as well as Privacy Impact Assessments ("PIAs"). While the DPIAs do not have to be completed within a particular time frame, DPIAs are required when: (1) EU citizen data is used to profile the individual; (2) large quantities of EU citizen data are processed; and/or (3) EU citizen data is systematically monitored (this applies to large scale monitoring of EU citizen data on publicly accessible platforms). MTSU does not, nor has it ever, utilized the data of EU citizens in any of the aforementioned ways that would, at present, require a DPIA. As part of MTSU's Information Security Penetration Testing, however, data security/privacy impact assessments are performed, and disaster recovery exercises also are tested to ensure MTSU's readiness for any cybersecurity disaster. Most recently, a one-day disaster recovery tabletop exercise was performed by MTSU's ITD on August 17, 2018, for which the Office of Compliance and Enterprise Risk Management attended.

Screenshots of MTSU's GDPR compliance features are provided for the Committee's review.

MIDDLE TENNESSEE
STATE UNIVERSITY.

EXPLORE   LEARN   BELONG   APPLY   QUICK LINKS

President's Greeting

Apply to MTSU

Libraries

Distance Education

Common Questions

Support MTSU

MTSU Jobs

MTSU Information for European Union Citizens

If you are a citizen of a European Union country, the following is important information regarding data security.

MTSU collects, and may share, personally identifying information and other data about you, including, but not limited to, your photo and IP address. Information may be shared with MTSU offices, as well as with federal financial aid agencies and other United States agencies.

+ Examples of MTSU Departments

+ Examples of Data Collected

Student information is protected under the Family Educational Rights and Privacy Act (FERPA) of 1974. We will not disclose student information without your written consent, except in cases where we are required to do so by order of the court, police, or other government agency for public health, homeland security, investigatory purposes, or other exceptions provided under FERPA.

We do not sell your information to third parties, but we may release your information to outside vendors who partner with us to provide services to our students or employees. In addition, certain personally identifiable information is available in public sources (e.g. campus directory). Directory information for students that is available to the public includes first and last name, address, work telephone number, email address, and general education credentials. Directory information for students and information about employees is also available to the public via the Tennessee Open Records Act.

If you have a concern about the information we collect, please contact the Data Protection Officer at dpo@mtsu.edu for assistance. Additionally, employees may also contact MTSU's Human Resource Services office.

You have the right to withdraw your consent or to opt out of our data collection processes at any time.

BECOME *true*BLUE

New Application started.

Application for Communications Training Officer: European Union General Data Protection Regulation Statement

`Save changes` `Next >>`   European Union General Data Protection Regulation Statement ▼ `Go`

Required fields are indicated with an asterisk (*).

European Union General Data Protection Regulation Statement

If you are a citizen of a European Union Country, the following is important information regarding data security.

At Middle Tennessee State University ("MTSU" or "University"), we take data protection seriously. As a candidate for employment at MTSU, we collect the information you provide and share it with the hiring manager and other University administrators associated with the hiring process. We may also share your information with a third-party vendor for background check and identity verification purposes. In addition, we may utilize the information you provide to verify your employment references.

As part of your application for employment, we may collect the following information:

- Past employment
- Past and current addresses
- Educational background and degrees/certificates earned
- Social Security number
- Birthdate
- Signature acknowledgment
- Citizenship

We do not sell your information to third parties, such as:

- Foreign companies
- Marketing agencies
- Third-parties

If you have a concern about the information we collect, please contact the Data Protection Officer at dpo@mtsu.edu, or the MTSU Department of Human Resources.

You have the right to withdraw your consent or to opt-out of our data collection processes at any time.

* **Are you a European Union (EU) citizen?** `[ ▼ ]`

If yes, do you consent to the agreement above? `[ ▼ ]`

`Save changes` `Next >>`   European Union General Data Protection Regulation Statement ▼ `Go`

You're On Your Way to Becoming A Blue Raider!!

How to Apply

Already Admitted

We are glad you are considering Middle Tennessee State University as your choice for higher education. You're not alone, as MTSU is the No. 1 choice of undergraduate students in Tennessee, as well as the No. 1 choice of transfer students and veterans in the state.

Forms

Dates/Deadlines

MTSU has the resources of a large public university, with programs that have earned national and international acclaim and signature majors that afford unique learning experiences. But it really does feel like a small college with lots of personal attention.

In-State Classification

Credit by Examination

Click Here to take a virtual tour!

Advice and FAQs

Follow the steps below to apply online:

Schedule a Campus Visit

- First, please create a Login ID. Your Login ID can be up to any nine alphanumeric characters. If you already have an MTSU Student ID Number, please DO NOT use your MTSU Student ID Number or Social Security Number as your Login ID.

Contact Us

- Next, you can choose a PIN, which can be up to 15 alphanumeric characters and must be at least six characters in length.
- Then, verify your PIN, by typing it in again.
- Make a note of your Login ID and PIN as this cannot be retrieved for you because it is encrypted. After you complete the application, your Login ID and PIN will allow you to review your application and admission decision online by logging in below.
- The "Login" button will bring you into the MTSU online admission application.

State Authorization Information:

State and federal laws require colleges and universities to be authorized to offer online degree programs in states other than their own. Click here for detailed information about availability of MTSU Online courses and degree programs in your state.

Getting Started (New Applicants)

Create a Login ID:

Create a PIN:

(*PIN must be 6-15 alphanumeric characters*)

Verify PIN:

☐ Are you a European Union (EU) citizen?

Login

Review Existing Application

Check My Status!

Request More Info!

⊙ Check out the Viewbook

- ○ iTunes
- ○ Google Play

Admissions

E-mail | admissions@mtsu.edu
Phone | 615-898-2233

Student Services & Admissions
Center, Room 120
1301 E. Main St.
Murfreesboro, TN 37132

If you are a citizen of a European Union country, the following is important information regarding data security.

MTSU collects, and may share, personally identifying information and other data about you, including, but not limited to, your photo and IP address. Information may be shared with MTSU offices, as well as with federal financial aid agencies and other United States agencies.

+   Examples of MTSU Departments

+   Examples of Data Collected

Student information is protected under the Family Educational Rights and Privacy Act (FERPA) of 1974. We will not disclose student information without your written consent, except in cases where we are required to do so by order of the court, police, or other government agency for public health, homeland security, investigatory purposes, or other exceptions provided under FERPA.

We do not sell your information to third parties, but we may release your information to outside vendors who partner with us to provide services to our students or employees. In addition, certain personally identifiable information is available in public sources (e.g. campus directory). Directory information for students that is available to the public includes first and last name, address, work telephone number, email address, and general education credentials. Directory information for students and information about employees is also available to the public via the Tennessee Open Records Act.

If you have a concern about the information we collect, please contact the Data Protection Officer at dpo@mtsu.edu for assistance. Additionally, employees may also contact MTSU's Human Resource Services office.

You have the right to withdraw your consent or to opt out of our data collection processes at any time.

Do you consent to the agreement above?

Yes   **No**

Started ⚡ MTSU   M Gmail   📧 UIS Email   📧 MTSU Email   Ⓑ D2L Admin Login   Ⓑ D2L Test

MTSU Home » Programs » Jennings A. Jones College of Business » Accounting, B.B.A.

Accounting, B.B.A.

About   Career   Degrees   Requirements   Faculty   Courses

Business fuels the engine of global commerce, and accounting is commonly called the "language of business." To be a successful communicator in any field, one must speak the language of that discipline. Thousands of years ago, the language of accounting was simpler but nonetheless applicable in a primitive society that recorded the growth of crops and herds. Modern accounting methods may be more sophisticated, but mastery of the language common to all business disciplines remains imperative. At MTSU, students have the flexibility to tailor their accounting studies to help meet personal goals.

A link between campus and career

Jim Biagini, an MTSU accounting graduate, has 22 years of experience in accounting and auditing. He is a director with Deloitte Tennessee Audit Practice and continues to lead the firm's recruiting efforts on the MTSU campus. When Jim was a student, he was president of Beta Alpha Psi. With his background and knowledge, he provides that critical link between a student's current career preparation and his or her future success.

A program recognized internationally

The Jennings A. Jones College of Business holds the coveted accreditation from the Association to Advance Collegiate Schools of Business. That designation is synonymous with quality and excellence. In addition, the college's Department of Accounting recently received reaffirmation of its accreditation from the AACSB. This is an additional departmental reaccreditation, making it one of only 178 university accounting programs worldwide with that distinction and signifying top-drawer faculty who put teaching first.

Contact and Student Information

Contact   Advising   Web   Mail

Department of Accounting

Request Information

How can we help you? *

First Name *

Last Name *

Email *

Phone *

Student Type Please select one

☐ I am a citizen of the EU and I agree to MTSU's GDPR terms

Request Information

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MTSU Audit and Compliance Committee
August 28, 2018

Middle Tennessee State University
Audit and Compliance Committee

Tuesday, August 28, 2018

Tab 5

Records Management Reporting

Middle Tennessee State University
Board of Trustees

MEETING:	Audit and Compliance Committee
SUBJECT:	*Office of Compliance and ERM Update:* *Records Management Reporting*
DATE:	August 28, 2018
PRESENTER:	Gené Stephens
ACTION:	Informational

Background Information:

In 2017, the State of Tennessee's Records Management Division ("State RMD" or "RMD") amended its procedures to require all publicly funded institutions of higher education to ensure their compliance with Paperwork Reduction and Simplification Act of 1976, codified in Tennessee Code Annotated § 4-25-101, et seq. ("TCA"). In addition, and as part of the RMD's procedural changes, publicly funded universities and colleges are required, annually, to submit a Records Holding Report to the RMD. The RMD also recommended that state agencies develop a records management system that addresses:

- Procedures for the maintenance and inventory of all agency records
- Records destruction procedures and documentation
- Internal agency training on State RMD records requirements and records classifications
- Attendance at required RMD seminars on records management topics including, but limited to: (1) records disposition classification number development; (2) legal holds for certain records; (3) records storage and destruction; (4) records types; and (5) State reporting procedural changes.
- Submission of the annual Records Holding Report by June 30.
- The designation of an agency Records Officer.

On June 20, 2018, the Office of Compliance and Enterprise Risk Management provided the RMD with Middle Tennessee State University's ("MTSU" or "University") inaugural Records Holding Report ("Report"). The RMD provided acknowledgment of their early receipt of MTSU's Report on the same day.

On July 12, 2018, the Director of RMD acknowledged entry of MTSU's Report into the State's system successfully. The due date of the Report to the RMD from all State agencies was August 15, 2018.

To additionally comply with the TCA, and to better align with the State RMD's requirements, the following information describes MTSU's Records Management and Retention process enhancements:

1. Designation of a Records Officer – Mrs. Carroll Lewis.
2. Annual training on Records Retention and the State's Records Management procedures for all designated, department/division Records Coordinators.
3. Smaller, ongoing training sessions for departments throughout the year.
4. Development of an MTSU Records Retention Database ("Database") with annual review of the Database for improvements, as needed.
5. Documented Database instructions.
6. Annual, records destruction periods.
7. Resources regarding Records Management and Retention on the Office of Compliance and Enterprise Risk Management's website.
8. A dedicated email address for questions or Database help (RDAretention@mtsu.edu).

A copy of MTSU's Records Holding Report is provided for the Committee's information.

Tennessee Secretary of State Tre Hargett

Records Management Division

Submit Records Holding Report

The annual holdings report is for the fiscal year starting on **July 1st** and ending **June 30th** the following year. This form should be filled by each agency reflecting the totals from all divisions and field offices. The information for this report is obtained by conducting an inventory of the agency's total records holdings, **excluding non-records**.

Required fields are indicated by the following symbol: *

1. Your Information

This information is for identifying the department, division, and the contact person responsible for preparing the report.

Agency	Middle Tennessee State University
Alottment Code	33260
Name	Carroll Lewis & G. Stephens
Address	1301 E. Main St., CAB 119
Phone Number	6154948812
Email Address	carroll.lewis@mtsu.edu
Starting Year of the Report	2017

2. Paper Records Holdings

Starting Records On Hand   0   Cubic Feet   **Conversion Chart**

Indicated on the spreadsheet and is the closing figure for the previous year's report.

Records Created   1939.046 Cubic Feet

Include all records created during the fiscal year per the appropriate Records Disposition Authorization

Records Destroyed   720.9394   Cubic Feet

Include all records destroyed by agency per the appropriate RDA. Include volumes reported previously on the Certificate of Destruction (GS-0989). Non-records destroyed through Operation Roundfile **should not** be included on this report

Records Transferred   Records transferred to the Records Center, shipped directly to the Library & Archives, or other facility should be listed on the appropriate lines.

Records Center	0	Cubic Feet	
Library and Archives	0	Cubic Feet	
Other	0	Cubic Feet	
Ending Records on Hand	0	Cubic Feet	(calculated automatically)

3. Records by Media Category

| **Active Records** | Used frequently to conduct business |
| **Inactive Records** | Used occasionally and not generally for the conduction of current business |

Conversion Chart

Paper	Active	1939.046(	Inactive	557.7639	Total	0	Cubic Feet	(calculated automatically)
Microfilm	Active	0	Inactive	31	Total	0	Rolls	(calculated automatically)
Mircofiche	Active	0	Inactive	0	Total	0	Rolls	(calculated automatically)

Electronic Records — Please provide an overall estimate of electronic records stored in the formats listed.

Cartridge & Magnetic Tape	Active	0	Inactive	2775	Total	0	Carts/Reels	(calculated automatically)
CDs & DVDs	Active	0	Inactive	4768	Total	0	Disks	(calculated automatically)
Magnetic/Optical Disks	Active	0	Inactive	0	Total	0	Disks	(calculated automatically)
Server Storage	Total	413.9336:	GB		Gigabytes	Terrabytes	For electronic records informational purposes only and is not required

4. Microfilm Produced Annually

Record the number of microfilm rolls produced by your agency, any other state agency, and/or outside vendors.

By Agency	0	Rolls	
By Other State Agencies	0	Rolls	
By Outside Vendors	0	Rolls	
Total	0	Rolls	(calculated automatically)

5. Storage Facilities

Does your Agency store records in storage facilities other than your office or the State Records Center? If so, please list them here. Examples: moving and storage companies, commercial storage companies, state-provided storage facilities, storage sheds, etc.

Yes   No

	Name	Address	Media Type	Volume
Storage Facility #1	MTSU Distribution C	1672 Greenland Drive, Murfreesboro, TN 3713	Paper	194.7917 cubic ft.
Storage Facility #2	MTSU Warehouse	880 Esther Lane, Murfreesboro, TN 37129	Paper	362.9722 cubic feet
Storage Facility #3	Name	Address	Media Type	Volume
Storage Facility #4	Name	Address	Media Type	Volume

6. Variance Explanation

If there are any changes in volume greater than 10% from the previous year volume, please explain below. Make note of the category, change in volume, and the reason for the change. Otherwise, leave this field blank.

1. Paper Active Records: Please note that the Paper Records listed as "Active" may also include some inactive records due to our initial, internal Database calculations. For 2018-19, we will have an improved break-out of active and inactive paper files.
2. Inactive Records: The totals listed for "Inactive Records" are those housed in our University Archives located in the Albert Gore Research Center on the MTSU campus.
3. Microfilm: Please note, the number of microfilm listed is in rolls, which are located in our University Archives.
4. Electronic Records: Totals for the electronic records listed includes the following: (1) computer files; (2) cloud storage; and (3) agency Servers.
5. Electronic Records Destroyed: Please note, that as there was not a space to list electronic records that were destroyed, the agency is listing them here. Electronic records destroyed = 137.5036 terabytes.
6. Cartridges/Magnetic Tape and CDs./DVDs: Please note that the totals in this area are for inactive records housed in our University Archives located at the Albert Gore Center on campus.

Thank you.

Please ensure all the required fields have been filled out and all the information is correct before submitting your report.

Submit Report

From:	Carroll Lewis
Sent:	Thursday, July 12, 2018 12:12 PM
To:	Gene Stephens
Subject:	FW: Holding Report

FYI

From: Kevin Callaghan <Kevin.Callaghan@tn.gov>
Sent: Thursday, July 12, 2018 12:11 PM
To: Carroll Lewis <Carroll.Lewis@mtsu.edu>
Subject: Holding Report

Hi Carroll,
I just entered your holding report into the system.
You're all set for this year.
Thank you
Kevin

Kevin F. Callaghan
Director
Records Management Division
Office of Tennessee Secretary of State Tre Hargett
312 Rosa L. Parks Avenue, 8th Floor
William R. Snodgrass Tower
Nashville, TN 37243
615-253-4566

This electronic mail may be subject to the Tennessee Public Records Act, Tenn. Code Ann. §10-7-503 *et seq.* Any reply to this email may also be subject to this act.

The mission of the Office of the Secretary of State is to exceed the expectations of our customers, the taxpayers, by operating at the highest levels of accuracy, cost-effectiveness, and accountability in a customer-centered environment.

Secretary of State Social Media Links:
www.facebook.com/TennesseeSecretaryofState
www.facebook.com/TNStateLibraryArchives/timeline

Middle Tennessee State University
Audit and Compliance Committee

Tuesday, August 28, 2018

Tab 6

Unmanned Aircraft Systems/Drones

Policy and Process

Middle Tennessee State University
Board of Trustees

MEETING:	Audit and Compliance Committee
SUBJECT:	*Office of Compliance and ERM Update: Unmanned Aircraft Systems/Drones Policy and Process*
DATE:	August 28, 2018
PRESENTER:	Gené Stephens
ACTION:	Informational

Background Information:

On July 12, 2018, Policy 785 – *Unmanned Aircraft Systems*, was approved by President McPhee. Policy 785 provides procedures and requirements for individuals and entities requesting to fly an Unmanned Aircraft System ("UAS") for educational and/or commercial purposes. Policy 785 additionally promotes MTSU's commitment to student, employee, and visitor safety by restricting the use of UAS on University property

In compliance with Federal Aviation Administration ("FAA") regulations, MTSU's application process also requires documentation of the following for UAS applicant use:

1. UAS registration number
2. Pilot Certificate number (when applicable)
3. Name of the Pilot-in-Command
4. Description of the Flight Plan

The UAS Application, UAS Internal Checklist, and Policy 785 are attached for the Committee's additional information.

UNMANNED AIRCRAFT SYSTEMS (UAS) USE APPLICATION

This application must be submitted to the Office of the Provost at least fourteen (14) calendar days prior to the proposed date of operation. Operators must receive explicit permission prior to beginning all operations from the UAS Operations Manager and the Office of Compliance and Enterprise Risk Management, and must possess a copy of the approved application at all times during flight activity.

The University retains the authority to interrupt and suspend any activity deemed to adversely affect the University Community.

1. Name of Operator/ Pilot In Command ("PIC"): _____

Pilot Certificate Number (if applicable): _____

Operator's relationship to Middle Tennessee State University:

_____ Student
_____ Conference/ Camp Attendee   _____ Visitor
                                         _____ Other _____
_____ Faculty/ Staff

2. Department/ Company: _____

3. Email Address: _____

4. Contact Phone Number (during UAS flight operations): _____

5. Purpose of Operation (please explain):

_____

_____

6. Date of Operation: _____   Time(s) of Operation: _____

Academic Year/ Semester _____

7. Make/ Model of UAS: _____

8. Registration #: _____

Please remit the following with this application:

- Detailed description of flight plan, including operational area of proposed flight
- FAA Certificate of Waiver/ Exemptions
- Data collection plans and intended use of data collected

Operator's Signature: _____   Date: _____

By my signature above, I hereby certify that the information provided herein is true and correct to the best of my knowledge. I further certify that I have read and understand MTSU Policy 785 and the UAS Procedures for University Use of Unmanned Aircraft Systems.

7/2018

MIDDLE TENNESSEE STATE UNIVERSITY
Unmanned Aircraft Systems (UAS) Checklist
Corresponding Policy: 785 – Unmanned Aircraft Systems

For the use of Unmanned Aircraft Systems (UAS) on campus for mission-related activities, such as teaching and instructional research, or to advance University operations and capital improvements.

Unmanned Aircraft Systems Checklist (For Initial Reviewers)

Ensure the UAS Use Application includes, at a minimum, the following information and documentation:

_____ Detailed description of flight plan including operational area of flight.

_____ Make/model of UAS

_____ Registration Number

_____ Pilot Certificate number (if applicable).

_____ The name of the Operator/Pilot in command.

_____ Did the Applicant submit a completed UAS Use Application to the Office of the Provost and/or the Office of the Vice President for Business and Finance at least 14 business days prior to the proposed date of operation?

If 'No,' return the application to the Applicant.

Operators must receive explicit permission prior to beginning all operations from the UAS Operations Manager and the Office of Compliance and Enterprise Risk Management

And

must possess a copy of the approved application at all times during flight activity.

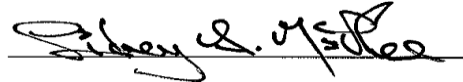
Initial Reviewer Initials: _____

Name of Initial Reviewer (please print): _____

Date Sent to UAS Operations Manager and the Office of Compliance and Enterprise Risk Management:

_____

Page 1 of 1 – MTSU Unmanned Aircraft Systems Checklist/June_2018.

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August 28, 2018

MIDDLE TENNESSEE STATE UNIVERSITY.

785 Unmanned Aircraft Systems

Approved by President

Sidney A. McPhee, President

Effective Date: July 12, 2018
Responsible Division: Academic Affairs
Responsible Office: University Provost
Responsible Officer: University Provost

I. Purpose

Middle Tennessee State University (MTSU or University) is committed to providing a safe educational, living, and working environment for its students, employees, and visitors. The University recognizes the growing technology around Unmanned Aircraft Systems (UAS) and the great potential this technology offers as a tool to further advance mission-related activities, including, but not limited to, teaching and institutional research. However, the University also recognizes that the use of UAS on University property or at University-sponsored events may threaten the safety and privacy of the University community, and interfere with the University community's reasonable use and enjoyment of both its property and airspace.

This policy enhances the safety of the University by restricting the use of UAS on University property, as well as during University-sponsored events, to activities directly related to teaching, research or operational purposes.

II. Scope

This policy applies to all faculty, staff, students, contractors, vendors and visitors of MTSU. The policy is in effect twenty-four (24) hours a day, seven (7) days per week, year round.

III. Definitions

As used in this policy, the following terms shall mean:

A. Federal Aviation Administration (FAA). A division of the U.S. Department of Transportation that inspects and rates civilian aircraft and pilots, enforces rules of air safety, and installs and maintains air-navigation and traffic control facilities.

B. University Property. All property and facilities owned, leased, controlled, or operated by MTSU, including the airspace above the property necessary for the reasonable use and enjoyment of the property.

C. University Sponsored Events. Activities directly related to the life of the University community beyond the classroom. Examples include athletics, recreation, student programming activities, and academic camps/conferences/workshops. There are two (2) sub-categories of such events.

   1. Official University Events. Programs that are scheduled or sponsored by faculty, staff, administrative offices, and departments that are planned primarily for members of the MTSU community. Affiliated entities, affiliated individuals, guests, non-affiliated entities, non-affiliated individuals, and students may attend these programs.

   2. Student Events. Programs, activities, and services that are scheduled or sponsored by student clubs or organizations that are officially recognized by MTSU and planned primarily for members of the University community. It is recognized that affiliated entities, affiliated individuals, guests, non-affiliated entities, non-affiliated individuals, and students may attend these programs.

D. University Related Events. Match the same criteria as a University sponsored event, but also include a charge for registration and/or admission.

E. University Co-sponsored Events. Academic programs, conferences, and/or meetings involving two (2) entities: a MTSU school, academic department, administrative unit, or student organization and an outside organization such as a professional association in which MTSU holds membership or maintains a relationship that directly benefits the MTSU community.

F. Unmanned Aerial Vehicle (UAV). Any contrivance invented, used, or designed to navigate or fly in the air without the possibility of direct human intervention from within or on the aircraft. This includes model aircrafts, which are unmanned aircrafts capable of sustained flight, flown within the visual line of sight of the individual operating the aircraft, which are flown for recreational purposes. Such model aircrafts are commonly referred to as drones.

G. Unmanned Aircraft System (UAS). An unmanned aerial vehicle and its associated elements that are required for the safe and efficient operation of the unmanned aerial vehicle in the national airspace system, including control stations, communication links, support equipment, flight termination systems, and launch and recovery equipment.

IV. **General**

A. The use of UAS on University property, or during a University- sponsored event or University Co-sponsored event, is strictly prohibited unless approved in advance by the Provost and the Vice President for Business and Finance, or as may otherwise be required by law.

B. Any individual requesting approval for the operation of a UAS on University property or during a University-sponsored event or University co-sponsored event must demonstrate that the use of the UAS will be in compliance with the operational, registration, certification and notification requirements set forth in FAA regulations.

C. Prior notice and authorization is preferred, but not required, for use of UAS by emergency personnel acting under the authority of applicable local, state, or federal law.

V. Compliance and Enforcement of Policy

A. The Provost and the Vice President for Business and Finance, in collaboration with the Chair of the Department of Aerospace or designee, are responsible for approving requests for the use of UAS on University property and at University- sponsored events and University co-sponsored events. The Provost, Vice President for Business and Finance, and the Chair of the Department of Aerospace or designee, shall analyze the following criteria in making a decision regarding the approval or disapproval of the requested UAS use. Such analysis must include an assessment of:

1. Risk to the health and safety of the University community;

2. Risk to University property;

3. Measure of distraction from the educational mission of the University;

4. Educational, business, or research value added to the University;

5. Compliance with all federal, state, and local laws and regulations, including FAA airspace restrictions and all applicable registration and certification requirements;

6. Compliance with all export control regulations; and,

7. Compliance with all insurance requirements.

B. The Provost and the Vice President for Business and Finance, in collaboration with University Police, the Office of Compliance and Enterprise Risk Management, and the Chair of the Department of Aerospace or his/her designee, have developed Procedures for University Use of Unmanned Aircraft Systems (UAS) for UAS operations on University property and at University-sponsored events or University co-sponsored events.

C. A University employee who violates this policy or the procedures referenced above is subject to disciplinary action up to and including termination. A student who violates this policy or the procedures is subject to disciplinary action, up to and including expulsion. Violation of this policy or the procedures by a visitor will subject such visitor or third party to all legal remedies available to the University, including removal from the University or University-sponsored event, arrest, and prosecution.

Forms:

Procedures for University Use of UAS

UAS Use Application

Revisions: none.

References: none.

Middle Tennessee State University
Audit and Compliance Committee

Tuesday, August 28, 2018

Tab 7

Ethics Compliance

Middle Tennessee State University
Board of Trustees

MEETING: | Audit and Compliance Committee

SUBJECT: | *Office of Compliance and ERM Update:*
Ethics Compliance

DATE: | August 28, 2018

PRESENTER: | Gené Stephens

ACTION: | Informational

Background Information:

To further strengthen MTSU's Compliance and Risk Management programming, and to provide additional alignment with MTSU's community standards, the following enhancements and processes have been developed regarding the University's Ethics Compliance activities:

- Creation of an Ethics Investigations Case Log for internal and external complaints concerning employee ethics violations.

- An Ethics Investigation process that includes data collection, interviews, and an Ethics Cases Determination Acknowledgement (provided to the employee), along with any recommendations. Recommendations are provided to the employee's Division Vice President, immediate manager, and/or Department Chair.

- Addition of an Ethics Compliance webpage on the Office of Compliance and Enterprise Risk Management's website. A view of the webpage is provided for the Committee's information.

- Development of an animated, interactive, electronic Ethics training by the end of November 2018, which all employees will be required to complete on an annual basis.

The Office of Compliance and Enterprise Risk Management is responsible for MTSU Policy 10 - Ethics and Code of Conduct.

ance | Mia: ✕

Secure | https://www.mtsu.edu/carem/Ethics_Compliance.php

w Tab 🔲 MTSU Risk Dashboa: 🔲 MTSU HOME 🔲 MTSU CAREM HOME 🔲 Higher Ed Websites 🔲 Compliance Webpag 🔲 MTSU HR-PeopleAd: 🔲 New folder 🔲 SafeColleges Trainin: 🔲 State of Tennessee F 🔲 Records Retention R 🔲 Rental Car Options 🔲 FAA-UAS Drone Rt

MTSU Risk Philosophy

Training Tools and Modules ▼

Federal Compliance Guidance

MTSU Enterprise Compliance & ▼
Risk Management Committee

Fraud, Waste, and Abuse
Awareness

Ethics Compliance

Campus Safety and Security

Compliance Calendar

Freedom of Speech

Camps and Minors on Campus

Conflict of Interest

Cybersecurity and Data ▼
Protection

Drug-Free Schools and
Campuses Act Compliance

Fraud Alert Tips

Ethics Compliance

Middle Tennessee State University's ("MTSU" or "University") core community values includes a commitment to ethical conduct and integrity. Promoting a culture of ethics additionally enhances the effectiveness of MTSU's overall compliance program, as well as aligns with the University's mission and strategic goals.

As a higher educational institution, ethics is emphasized in MTSU's academic, operational, and research initiatives and activities. At the end of the fourth quarter of 2018, MTSU employees also will be required to take online Ethics training. Finally, and as part of its overall system of internal controls, MTSU has a committee that discusses and reviews ethics, privacy, and confidentiality within the University's Enterprise Compliance & Risk Management Committee ("ECRMC"). Additional information on the ECRMC's ethics, privacy, and confidentiality subcommittee can be found on the Office of Compliance and Enterprise Risk Management webpage.

The following are additional resources regarding ethics compliance at MTSU:

- Ethics Considerations for Colleges and Universities
- Policy 10 - MTSU Ethics and Code of Conduct
- MTSU Office of Student Conduct
- MTSU Student Code of Conduct - Statement of Community Standards and Expectations
- Office of Research Compliance

The Ethics Advisor for MTSU is the Assistant Vice President for Compliance and Enterprise Risk Management. All allegations of ethics violations should be forwarded to the Office of Compliance and Enterprise Risk Management at carem@mtsu.edu. Please note, that all allegations and/or investigations regarding fraud, waste, or abuse are handled by the Office of Audit and Consulting Services. The Office of Audit and Consulting Services can be reached at reportfraud@mtsu.edu or at audit@mtsu.edu.

For additional information on MTSU's Ethics policies, procedures, and resources, please contact carem@mtsu.edu.

e here to search

Middle Tennessee State University
Audit and Compliance Committee

Tuesday, August 28, 2018

Tab 8

Institutional Compliance and

Risk Management Tools

Middle Tennessee State University
Board of Trustees

MEETING: Audit and Compliance Committee

SUBJECT: *Office of Compliance and ERM Update: Institutional Compliance and Risk Management Tools*

DATE: August 28, 2018

PRESENTER: Gené Stephens

ACTION: Informational

Background Information:

An additional compliance program tool was created to provide a central place for capturing regulatory report submissions sent to external local, state, and federal agencies, as well as to regional and programmatic accrediting organizations. The Institutional Compliance Calendar ("Calendar") is updated twice per year by most MTSU Divisions, and more frequently by the Division of Student Affairs and the Office of Financial Aid. The Calendar is located on the Office of Compliance and Enterprise Risk Management's website, and an internal database provides Division and Department users with access to update regulatory reporting information, include dates of delivery; frequency of the reporting; and the name of the external regulatory agency.

A screen snapshot has been provided for Committee's review. A demo of the Calendar also will be provided.

In addition to the Calendar, the Risk Management Dashboard (previously demonstrated to the Committee in 2017) has been updated to reflect a revised ranking of institutional risks. A demo of the Risk Management Dashboard will be provided during the Executive Session of the Audit and Compliance Committee.

Tab 9

Monitoring and Testing

Middle Tennessee State University
Board of Trustees

MEETING:	Audit and Compliance Committee
SUBJECT:	*Office of Compliance and ERM Update: Monitoring and Testing*
DATE:	August 28, 2018
PRESENTER:	Gené Stephens
ACTION:	Informational

Background Information:

The Department of Justice's ("DOJ") Filip Factors, issued in February 2017, provided a list of questions and considerations for DOJ investigators to utilize in evaluating an organization's compliance program. Among the questions presented in the 2017 Filip Factors was the need for compliance programs to provide "continuous improvement, periodic testing, and a review of high risk areas." [ref. Department of Justice Filip Factors, USSG § 8B2.1(b)(#); FCPA Guide, p.57; USAM 9-28-800 Comment; OECD Handbook, C.1, p.16 *et seq.*]

The University reviews and assesses the effectiveness of its compliance program elements through monthly, quarterly, and annual reviews of its policies and procedures including, but not limited to:

1. Development, review, and improvements to databases for documentation of procedures and benchmarking, as needed.
2. Improvements of procedures to enhance student safety when in contact with outside consultants or outside entities.
3. Mandatory background checks on coaching staff and outside consultants.
4. Review, and testing, of data security protocols, firewalls, vulnerabilities, and cybersecurity penetration.
5. Annual risk assessment and risk management reporting, as well as monthly reviews of financial and operational procedures to combat fraud, waste, and abuse.
6. Financial Audit testing.
7. Annual Risk Assessment Consultant Reporting that is updated annually to reflect operational, financial, and/or staffing improvements and enhancements.

8. Committee reviews related to conflict of interest cases in compliance with MTSU Policy.
9. Ethics case tracking to additionally combat fraud, waste, and abuse of institutional resources, as well as to mitigate risks to MTSU's mission, strategic goals, reputation, or operations.
10. Issuance of monthly compliance tips on risk management and overall control system and compliance program topics, which are provided to the entire University community.
11. An MTSU compliance newsletter (issued twice, annually), which provides updates on compliance topics.

Middle Tennessee State University
Audit and Compliance Committee

Tuesday, August 28, 2018

Tab 10

Risk Assessment Report Submittal

Middle Tennessee State University
Board of Trustees

MEETING:	Audit and Compliance Committee
SUBJECT:	*Office of Compliance and ERM Update: Risk Assessment Reporting*
DATE:	August 28, 2018
PRESENTER:	Gené Stephens
ACTION:	Voice Vote
STAFF RECOMMENDATION:	Approval

BACKGROUND INFORMATION:

Section 9-18-104 of the Financial Integrity Act requires institutions of higher education to prepare and provide a management assessment of risk to the State of Tennessee's Commissioner of Finance and Administration and to the Comptroller of the Treasury by December 31 annually. In addition, MTSU provides risk assessment reporting to the State of Tennessee's Auditor in late September.

For 2018, the Divisions of Business and Finance, and Academic Affairs performed, and provided, risk assessment reporting. In addition, a risk assessment report was completed detailing institution-wide risk and control activities.

Similar to MTSU's risk assessment reporting of 2017, the risk assessment documents are designated as confidential and are to be discussed in the non-public Executive session of the Audit and Compliance Committee. The three sets of risk assessment reports are presented to the Committee for review and approval prior to the reports' submission to the State, as required by law.