

**MIDDLE TENNESSEE STATE UNIVERSITY
BOARD OF TRUSTEES**

**AUDIT AND COMPLIANCE COMMITTEE
MINUTES**

The Audit and Compliance Committee met on Tuesday, March 15, 2022 in the MEC Meeting Room in the Miller Education Center at Middle Tennessee State University.

Call to Order and Opening Remarks

Committee Chair Pete DeLay called the meeting to order at 10:43 a.m. and welcomed everyone in attendance. Dr. McPhee welcomed Ms. Yvette Clark who is serving as Interim Vice President for Information Technology and Chief Information Officer.

Roll Call

The following Committee members were in attendance: Trustees J.B. Baker, Tom Boyd, Rick Cottle, Pete DeLay, Joey Jacobs, Christine Karbowskiak, Steve Smith, Pam Wright, and Gabriela Jaimes. Trustee Darrell Freeman Sr. was also present.

President Sidney A. McPhee; 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; Yvette Clark, Interim Vice President for Information Technology and Chief Information Officer; Deb Sells, Vice President for Student Affairs and Vice Provost for Enrollment and Academic Services; Brenda Burkhart, Chief Audit Executive; James Floyd, University Counsel and Board Secretary; and, Kim Edgar, Assistant to the President and Chief of Staff were also in attendance.

Approval of Minutes - Action

The first agenda item was approval of the minutes from the November 9, 2021 Audit and Compliance Committee meeting. Trustee Wright moved to approve the minutes from the November 9, 2021 meeting and Trustee Jacobs seconded the motion. A voice vote was taken

and, with all Committee members voting “Aye,” the motion to approve the minutes from the November 9, 2021 meeting of the Audit and Compliance Committee carried unanimously.

Report of Conflict of Interest Disclosures in 2021 – Information

Mr. Drew Harpool, Assistant Vice-President for the Office of Compliance and Enterprise Risk Management presented the 2021 report of the conflict of interest disclosures reviewed by the Conflict of Interest Committee. There were 7 cases reviewed compared to 15 cases for the prior year.

Review of President’s Statement of Disclosure of Interests for 2022 – Information

Ms. Burkhart presented the President’s Statement of Disclosure of Interests for 2022 for information and the Committee’s review, noting there were no changes from the disclosures made in 2021.

Report on Compliance with Public Records Policy - Information

Mr. Floyd presented the Report on Compliance with Public Records Policy, Policy 120. A summary of the number of records requests received in 2021 was provided for the Committee’s review. Mr. Floyd noted there were 155 total requests received with 81 denied and 74 granted.

Results of External Reviews – Information

Ms. Burkhart presented the results of two external reviews. The Tennessee Comptroller of the Treasury issued the financial and compliance audit for fiscal year ended June 30, 2021. There were no audit findings and the opinions of the financial statements were unmodified. The Tennessee Comptroller’s Office also released the results of the NCAA agreed-upon procedures applied to the statement of revenues and expenses of the athletics programs for the year ended June 30, 2021. There were no exceptions noted. Dr. McPhee acknowledged, complimented and thanked the internal auditors, Vice President of Business and business office staff for a job well done and another year of no audit findings.

Quarterly Report – Results of Internal Audit Reports – Information

Ms. Burkhart presented the results of one internal audit report issued since the November 9, 2021 report of audit results. The Review of Controls to Protect Personal Identifiable Information was completed with no reportable issues. The status of the 2022 audit plan was included in the meeting materials for the Committee's review.

Non-Public Executive Session

The Committee adjourned the public session at 10:52 a.m. and entered non-public executive session at 10:53 a.m. to discuss audits and investigations. The non-public executive session adjourned at 10:58 p.m.

Respectfully submitted,

Audit and Compliance Committee