

**Tennessee State University Board of Trustees  
Audit Committee Meeting  
March 14, 2024  
Tennessee State University – Hankal Hall**

**MINUTES**

**Committee Members Present:** Trustee Deborah Cole, Obie McKenzie and Van Pinnock

**Other Board Members Present:** Trustees Pam Martin, Stephen Corbeil, Andre Johnson, Bill Johnson, Richard Lewis, and Shaun Wimberly

**University Staff Present:** President Glenda Glover; Laurence Pendleton, General Counsel and Board Secretary; Dr. Robbie Melton, Acting Interim Provost & Vice President for Academic Affairs; Douglas Allen, VP of Finance and Budget; Dr. Curtis Johnson, Chief of Staff; Dean Frank Stevenson, Assoc. Vice President of Student Affairs; Dr. Quincy Quick, Assoc. Vice President of Research & Sponsored Programs; Dr. Arlene Nicholas-Phillips, Liaison to the Board; Dr. Renée Forbes-Williams, Director of Internal Audit; Cynthia Howell, Asst. Vice President for Risk and Financial Compliance

**I. CALL TO ORDER**

Chair Cole called the meeting to order at 10:41 a.m. on March 14, 2024.

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

Chair Cole asked the Secretary of the Board to call the roll. Secretary Pendleton called the roll. Committee members present were Trustees Cole, McKenzie, and Pinnock. A quorum was established.

**III. APPROVAL OF THE NOVEMBER 16, 2023, AUDIT COMMITTEE MEETING MINUTES**

Trustee Cole moved to recommend to the full Board the approval of the minutes from the November 16, 2023, Audit committee meeting, as contained in the March 14, 2024, Board materials. Trustee Pinnock seconded the motion, which carried by unanimous vote.

**IV. REPORT ON INTERNAL AND EXTERNAL AUDITS**

Trustee Cole introduced the next item on the agenda, a report on internal and external audits. Chair Cole asked President Glover, Dr. Renée Forbes-Williams, Director of Internal Audit, and any other personnel to provide the report.

Dr. Forbes-Williams directed the Board to page 30 of the Board materials and noted that this item has been moved to Executive Session.

She further reviewed the results of the Audit of the President's Expenses, found on page 33 of the Board materials. The audit found compliance.

The Conflict of Interest Disclosure Form audit was reviewed next. Dr. Forbes-Williams reviewed the submission rates, which were provided on page 38 of the Board materials. A discussion took place regarding this item. Trustee B. Johnson inquired about difficulties in this process. Chair Cole asked Dr. Forbes-Williams to discuss this further and what actions would be taken to hold people accountable. Cynthia Howell was given permission to speak on this matter. She reported that there is a flaw in the process. There has been discussion about moving to an automated system. Ms. Howell proposed a three-phase process to address this matter, set forth as (1) campus awareness, (2) submission and collection, (3) review and resolution of disclosures. She explained that, for example, people may not understand the questions asked. She wants to create awareness and address questions. She had to manually review all 2023 submissions. If the process is automated, it will better the process. They have participated in demonstrations of software.

A discussion took place regarding this process and proposed solutions.

Dr. Forbes-Williams next discussed an audit related to Human Resources, which could be found on page 42 of the Board materials. A discussion took place regarding the findings on this audit matter. Chair Cole requested a report at the next Board meeting what has been done and what will continue to be done to address this matter.

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

Trustee Cole announced the next item on the agenda, a review of outstanding audit issues. Dr. Renée Forbes-Williams, Director of Internal Audit, provided a report. She directed the Board to page 47 of the Board materials. This item was moved to Executive Session.

Chair Cole asked if there were any questions. Trustee Lewis asked about whether State auditors are reading internal reports. VP Allen said that they do.

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

Chair Cole moved for the Audit Committee to go into Executive Session to discuss items deemed confidential under State law. Trustee Pinnock seconded the motion, which carried unanimously by roll call vote. The committee then transitioned into the Executive Session.

## **VII. ADJOURNMENT**

There was no further discussion. The meeting adjourned at 11:18 a.m.