

**MIDDLE TENNESSEE STATE UNIVERSITY  
BOARD OF TRUSTEES**

**AUDIT AND COMPLIANCE COMMITTEE  
MINUTES**

The Audit and Compliance Committee met on Tuesday, May 24, 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 9:00 a.m. and welcomed everyone in attendance, noting that Provost Mark Byrnes was sitting in for Dr. McPhee who was unable to be at the meeting.

**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, and Pam Wright. Trustee Gabriela Jaimes was unable to attend the meeting. Trustee Darrell Freeman Sr. was also present.

Alan Thomas, Vice President for Business and Finance; Mark Byrnes, University Provost; Joe Bales, Vice President for University Advancement; Yvette Clark, Interim Vice President for Information Technology and Chief Information Officer; Brenda Burkhart, Chief Audit Executive; and James Floyd, University Counsel and Board Secretary were also in attendance. Mr. Jimmy Hart, Senior Director News and Media Relations was in attendance for Andrew Oppmann, Vice President for Marketing and Communications.

**Approval of Minutes - Action**

The first agenda item was approval of the minutes from the March 15, 2022 Audit and Compliance Committee meeting. Trustee Karbowskiak moved to approve the minutes from the March 15, 2022 meeting and Trustee Boyd seconded the motion. A voice vote was taken and, with all Committee members voting "Aye," the motion to approve the minutes from the March 15, 2022 meeting of the Audit and Compliance Committee carried unanimously.

### **Report on Independence of Chief Audit Executive – Information**

The report on independence of the Chief Audit Executive was presented by Ms. Burkhart. The Audit and Compliance Committee Charter, Section IV.D.1 requires the Audit and Compliance Committee to “ensure the Chief Audit Executive’s administrative reporting relationship to the President is independent.” There were no problems or issues with independence to report. The President does not limit the scope of audit work performed, is supportive, and encourages the independence of the Chief Audit Executive.

### **Results of External Reviews – Information**

Ms. Burkhart presented the results of one external review. The Tennessee Department of Health, Compliance and Ethics Office completed sub-recipient monitoring for the COVID 19 Vaccination POD (point of distribution) program for the period March 1, 2021 through September 30, 2021. The monitoring review of the contract revealed no findings of a material nature.

### **Quarterly Report – Results of Internal Audit Reports – Information**

Ms. Burkhart reported there have been no internal audit reports issued since the last meeting of the Audit and Compliance Committee. An anonymous hotline complaint was determined to be unsubstantiated with no control weaknesses identified and was administratively closed. Audit work in progress will be discussed in the executive non-public session of the meeting. The status of the 2022 audit plan was included in the meeting materials for the Committee’s review.

### **Closing Remarks**

Provost Byrnes announced that Ms. Burkhart is retiring and this will be her last committee meeting. She has had over a 35 year career at MTSU and has been a stalwart employee. Ms. Burkhart added that Dr. McPhee has asked her to announce that Diane Snodgrass will serve as the Interim Chief Audit Executive, noting that she currently serves as the Assistant Director of Audit and Consulting Services and has been with the audit office for 34 years.

Ms. Burkhart thanked all her co-workers throughout the years. She also thanked management and the employees for having an attitude of compliance and a willingness to do the right thing.

Ms. Burkhart left five rules for the university community:

- Make all decisions for the betterment of MTSU
- Make it a point to be in compliance; look to the policies for guidance
- We are all in this together and counting on each other to do the right thing
- Be committed to respect
- Be aware of the small things, they truly matter.

Committee Chair Pete Delay commented that Ms. Burkhart has been a great example and wished her the best on behalf of the Committee. Board Chair Steve Smith also commented on his appreciativeness of Ms. Burkhart's hard work.

#### **Non-Public Executive Session**

The Committee adjourned the public session at 9:12 a.m. and entered non-public executive session at 9:14 a.m. to discuss audits and investigations. The non-public executive session adjourned at 9:42 a.m.

Respectfully submitted,

Audit and Compliance Committee