



# THE UNIVERSITY OF TENNESSEE BOARD OF TRUSTEES

AUDIT AND COMPLIANCE COMMITTEE	
Thursday, February 29, 2024	Warren Wilson Hall Room, Martin Hall UT Southern
4:00 p.m. (CST)/5:00 p.m. (EST)	433 W. Madison Street, Pulaski, TN 38478

## AGENDA

### Public Session

- I. Call to Order and Roll Call
- II. Opening Remarks of the Committee Chair
- III. [Approval of Minutes from Last Meeting - Action](#)..... Tab 1
- IV. [2024 Internal Audit Plan – Action](#)..... Tab 2
- V. [2024 Institutional Compliance Plan - Action](#) ..... Tab 3
- VI. [Campus Safety – Update](#)..... Tab 4
- VII. [Consent Agenda](#)..... Tab 5

### Information Items

- A. [2023 Audit Plan Update](#)..... Tab 5.1
- B. [Outstanding Audit Issues](#)..... Tab 5.2
- C. [Travel Exception Report](#) ..... Tab 5.3
- D. [NCAA Agreed Upon Procedures Report](#)..... Tab 5.4
- E. [External Audit Management Letter](#) ..... Tab 5.5

### VIII. Other Business

*[Note: Under the Bylaws, items not appearing on the agenda may be considered only upon an affirmative vote representing a majority of the total voting membership of the Committee. Other business necessary to come before the Committee at this meeting should be brought to the attention of the Committee or Board Secretary before the meeting.]*

### IX. Closing Remarks and Adjournment



# THE UNIVERSITY OF TENNESSEE BOARD OF TRUSTEES

---

## **Nonpublic, Executive Session**

Following the public session, the Committee will convene in a nonpublic, executive session pursuant to Tennessee Code Annotated § 4-35-108 to review:

- Audits
- Investigations
- Litigation



# THE UNIVERSITY OF TENNESSEE BOARD OF TRUSTEES

---

## MINUTES OF THE AUDIT AND COMPLIANCE COMMITTEE October 13, 2023

The Audit and Compliance Committee of The University of Tennessee Board of Trustees met at 10:15 a.m. (ET) on Friday, October 13, 2023. The meeting was held in the Pilot Company Ballroom of the Student Union located at the University of Tennessee, Knoxville, in Knoxville, Tennessee.

Committee Members Present: Decosta E. Jenkins, Committee Chair; John C. Compton, Board Chair; Bradford D. Box; and T. Lang Wiseman.

Others in Attendance:

Trustees: Charles Hatcher, Commissioner, Tennessee Department of Agriculture; Shanea A. McKinney; Christopher L. Patterson; William (Bill) C. Rhodes III; Donald J. Smith; and David N. Watson.

University Administration: President Randy Boyd; Brian Daniels, Chief Audit and Compliance Officer; David Miller, Senior Vice President and Chief Financial Officer; Cynthia Moore, Board Secretary and Special Counsel; C. Ryan Stinnett, General Counsel; Chancellor Steven R. Angle (UT Chattanooga); Chancellor Peter Buckley (UT Health Science Center); Chancellor Yancy E. Freeman (UT Martin); Interim Chancellor Linda C. Martin (UT Southern); and Chancellor Donde Plowman (UT Knoxville). In addition, other members of the University staff were present.

Ms. Moore announced the presence of a quorum. The meeting was webcast for the convenience of the University community, the general public, and the media.

---

### Opening Remarks of the Chairperson

Committee Chair Jenkins welcomed everyone to the meeting.

### Approval of the Minutes

Committee Chair Jenkins noted that the minutes of the February 23, 2023, meeting were included in the meeting materials (Tab 1). He asked for any corrections to the minutes. Hearing none, the minutes were approved.

### Institutional Compliance Program

Dr. Sarah Pruett, Executive Director of Institutional Compliance, began her presentation by directing the attention of the Committee members to the report included with the meeting materials (Tab 2). The Institutional Compliance Office employs a five-year rotating schedule for conducting risk assessment and mitigation. The schedule is staggered by campus, and the

time to complete the process varies depending on the size and complexity of the campus. Dr. Pruett stated that all University's campuses continue to work on plans related to cybersecurity, research award management, and laboratory safety.

Dr. Pruett stated that since joining the Office of Audit and Compliance (OAC) in February, she has met with compliance officers across the UT System. Those meetings will allow her to build upon the foundation the office has established and begin to implement process improvements that will assist University leaders in identifying potential risks and implementing strategic decision making. The risk assessment for the Institute for Public Service has just begun and will serve as a pilot program for changes in the risk assessment and mitigation processes.

Dr. Pruett observed that the upcoming implementation of two software platforms will have a significant, positive impact on the University: (i) the enterprise resource planning system (DASH - Dynamic Administrative Systems for Higher Ed), will work hand-in-hand with the University's compliance program and lead to dramatic changes in business processes; and (ii) the Huron Research Suite (DASH Research) will replace several current programs and provide scalable, cloud-based solutions for managing the business processes relating to research and enhance coordination amongst various groups. Additionally, OAC worked with the Division of Technology Solutions to acquire the risk oversight portion of the AuditBoard's software platform, which will assist in standardizing data to build a more proactive risk management program.

Dr. Pruett concluded her report by advising that the 2024 Compliance Plan will be brought to the Committee for approval at the Winter Meeting of the Board in February 2024.

Committee Chair Jenkins confirmed with both Dr. Pruett and UT System President Randy Boyd that the University was satisfied with the progress made to date.

### **Athletics Compliance Programs**

Ryan Stinnett, General Counsel, provided a detailed summary on athletics compliance at the University as set forth in the meeting materials (Tab 3). He reminded the Committee that the Board's Policy on Oversight of Intercollegiate Athletics (BT0015), requires that each Chancellor with an intercollegiate program is to provide a written report to the Committee to ensure that the Committee members understand and monitor each institutions' compliance with the applicable rules and regulations governing that campus.\* The information provided was for the Academic Year 2022-23.

---

\*The rules and regulations of the National Collegiate Athletic Association (NCAA) apply to UT Chattanooga, UT Knoxville, and UT Martin. UT Southern is subject to the rules of the National Association of Intercollegiate Athletics (NAIA). The UT Health Science Center has no athletics programs.

Mr. Stinnett reviewed the four key pieces of information each campus is to provide:

- Explanation of the compliance reporting structure within each campus's athletics department. The reporting structure for each of the four campuses is proper and provides the compliance staff within athletics with a direct reporting line to the faculty athletics representative and/or the chancellor of the institution.
- Process for reporting and investigating alleged violations. Mr. Stinnett described the process for reporting and investigating alleged violations noting that the fact that compliance violations and/or allegations of violations were identified and reported to both the Office of General Counsel and the NCAA demonstrates that the athletic staff knows the steps to be taken when they are made aware of a potential compliance violation.
- Number of full-time compliance employees working in each athletics department. When compared to their peer institutions, each of the four campuses are well within average in terms of the number of full-time compliance staff.
- Description of rules infractions reported since the last update to the Committee. Mr. Stinnett reiterated that the fact that violations are being reported is evidence that the compliance function is working. There are three levels of NCAA violations: Level III - Breach of Conduct; Level II - Significant Breach of Conduct; and Level I - Severe Breach of Conduct. Level I violations are considered to be those that seriously undermine and/or threaten the integrity of college sports. Three campuses (UT Chattanooga, UT Knoxville, and UT Martin) reported Level III violations. Mr. Stinnett stated that all of the violations were identified and self-reported to the NCAA.

In closing, Mr. Stinnett explained that the NCAA infractions case related to former UT Knoxville Football Coach Jeremy Pruitt and his staff was not included in the report as the NCAA Committee on Infractions did not release their findings until July 2023. Those infractions will be included in the next annual Athletics Compliance report to the Board in 2024.

Following Mr. Stinnett's presentation, Board Chair John Compton requested that additional information and educational training be provided to the trustees on the topic of "Name, Image, and Likeness" (NIL), which allows student-athletes the opportunity to financially benefit from the use of their name, image and likeness through various marketing and promotional endeavors.

## Title IX

Dr. Ashley Blamey, UT System Title IX Compliance Coordinator, began her remarks by advising that as a recipient of federal financial assistance for educational activities, the University is required to adhere to the provisions of Title IX. Dr. Blamey noted that federal regulations relating to Title IX have shifted over time, with updated regulations expected later in the year. The Title IX Office works to ensure that the University is ready to adjust its policies in response to changes in the federal regulations.

Additionally, state law requires each state government entity that is subject to Title IX to develop an annual Title IX Implementation Plan and submit it to the Tennessee Department of Audit. Dr. Blamey directed the attention of the Committee members to the University's 2023-2024 Title IX Implementation Plan (Tab 4), which details the University's commitment to Title IX and the methods that have been developed to monitor its efforts. In response to a question raised by Committee Chair Jenkins, Dr. Blamey advised that the University does not receive a response from the State regarding the annual Title IX Implementation Plan.

The National Academies of Science, Engineering and Medicine has found that the best predictor of sexual harassment in an organization is the degree to which the organization perceives that sexual harassment is or is not tolerated. In that regard, the University has the ability to identify the expectations and establish policies related to sexual harassment, educate their constituencies on those expectations and policies, and reinforce adherence to those policies.

Dr. Blamey explained that the University is required by law – and by its own institutional culture – to create an environment where individuals can fully participate in pursuing their educational and/or career goals in an environment where they feel safe and respected. The University broadcasts its expectations through mandatory reporter training, which faculty and staff members are required to take on an annual basis. The University's Title IX policies and training opportunities are also provided to undergraduate and graduate students. Dr. Blamey observed that providing an annual update on Title IX to the Board underscores the importance of this issue to the Trustees and to the institution as a whole.

Dr. Blamey advised that for the past three years each UT campus has been required to issue an annual Title IX report to their community, which further evidenced the University's commitment to creating a safe environment and demonstrates the institution's commitment to transparency. The campuses also reinforce their commitment to Title IX through on-campus events.

Dr. Blamey stated that the Office of Title IX is collaborating across the UT System and its campuses to create a culture and community where people can thrive. To that end, her office will continue developing educational programs, instituting climate surveys, and monitoring patterns and trends.

## Consent Agenda

Committee Chair Jenkins called the attention of the Committee members to the information items included in the Consent Agenda (Tabs 5.1 through 5.4). No items were removed from the Consent Agenda for discussion. A complete list of the informational items included on the Consent Agenda appears at the end of these minutes.

## Other Business and Closing Remarks

With no further business to come before the Committee, the Committee Chair adjourned the meeting.

Respectfully Submitted,  
/s/ Cynthia C. Moore  
Cynthia C. Moore  
Secretary and Special Counsel

## Consent Agenda Items

- 2023 Audit Plan Update
- Outstanding Audit Issues
- Travel Exception Report
- Audit & Compliance Work Plan



# THE UNIVERSITY OF TENNESSEE BOARD OF TRUSTEES

---

## AGENDA ITEM SUMMARY

Meeting Date: February 29, 2024

Committee: Audit and Compliance

Item: **2024 Internal Audit Plan**

Type: Action

Presenter(s): Amy Wilegus, Executive Director of Internal Audit

### **Background Information**

Audit and Compliance is presenting the proposed 2024 Internal Audit Plan for approval as required by the Charter for the Audit and Compliance Committee of the Board of Trustees.

The comprehensive plan includes new audit and consulting projects, as well as ongoing projects carried over from the approved 2023 audit plan. This plan is reflective of the current risk environment, compliance topics, and engagements required by policy or statute, which are intended to add value to the organization and its governance structure. The 2024 Internal Audit Plan follows this summary.

### **Committee Action**

The Committee Chair will call for a motion recommending the adoption of the 2024 Internal Audit Plan.



# Audit and Compliance

## *2024 Internal Audit Plan*

*Amy Wilegus – Executive Director of Internal Audit*



**UT THE UNIVERSITY OF TENNESSEE SYSTEM**



# 2024 Internal Audit Goals





# Audit Standards Update

**Institute of Internal Auditors International Internal Audit Standards Board (IIASB)**  
new standards formalize & require many former recommended practices

- Requires Audit Charter updates regarding structure & independence
- Requires formal Board discussion on the Purpose & Governance of IA & subsequent communication with senior management
- Standardizes topical requirements for audit workpapers by industry and risk topic
- Requires collaboration with IT and IT security
- Provides formal guidance for IA functions operating in unique conditions of the public sector






# Risk-Based Approach





# Effort

Effort by Type	2023*		2024		Variance	
Risk-Based Audits	22	44%	30	49%	8	36%
Advisory Services	19	38%	21	35%	2	11%
Annual Audits	9	18%	10	16%	1	11%
<b>Total</b>	<b>50</b>	<b>100%</b>	<b>61</b>	<b>100%</b>	<b>11</b>	<b>22%</b> 

*\*Adjusted for bench and special projects*



# Risk-Based Audits

Risk-Based Audits		Campus	Risk-Based Audits		Campus
1	Department Head Training	System-wide	10	Construction Costs – Outsourced	UTK
2	Deferred Maintenance	System-wide	11	IT: Asset Management	UTK
3	Contracts Management	System-wide	12	4-H Event Planning and Security	UTK/UTIA
4	ADA Compliance	System-wide	13	Eastern Region – Policy Compliance	UTK/UTIA
5	Facilities – 3rd Party Use	System-wide	14	IT: HIPAA Compliance	UTHSC
6	Cash Controls	System-wide	15	Construction Costs – Outsourced	UTC
7	Employee Retention & Succession Planning	UTSA	16	Building Access Security	UTC
8	Research Compliance – NSPM – 33	UTK	17	Lab Safety	UTC
9	College of Social Work – Cash & Gift Card Controls	UTK			



# Advisory Service Projects

Advisory Service Projects		Campus	Advisory Service Projects		Campus
1	Sponsored Programs – Pre-Award Process	System-wide	8	Policy Development – Benchmarking	UTSA
2	Sponsored Programs – Post-Award Process	System-wide	9	Financial Assessment – Auxiliary Ops	UTHSC
3	NIL Policy & Procedure Review	System-wide	10	IT: Incident Response	UTHSC
4	Self-Assessment of Controls	System-wide	11	Safety & Security Review	UTC
5	AI – Policies and Procedures	System-wide	12	Lab Safety	UTS
6	Third Party Risk Management	System-wide	13	IT: Incident Response	UTS
7	DASH Implementation Review (Co-Sourced)	System-wide	14	Policy Development	UTS

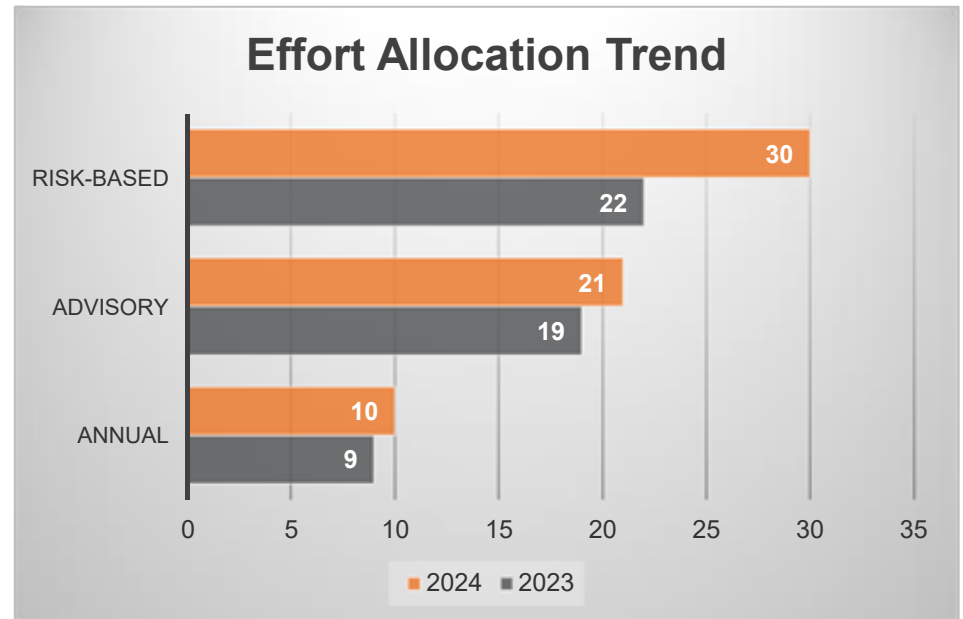
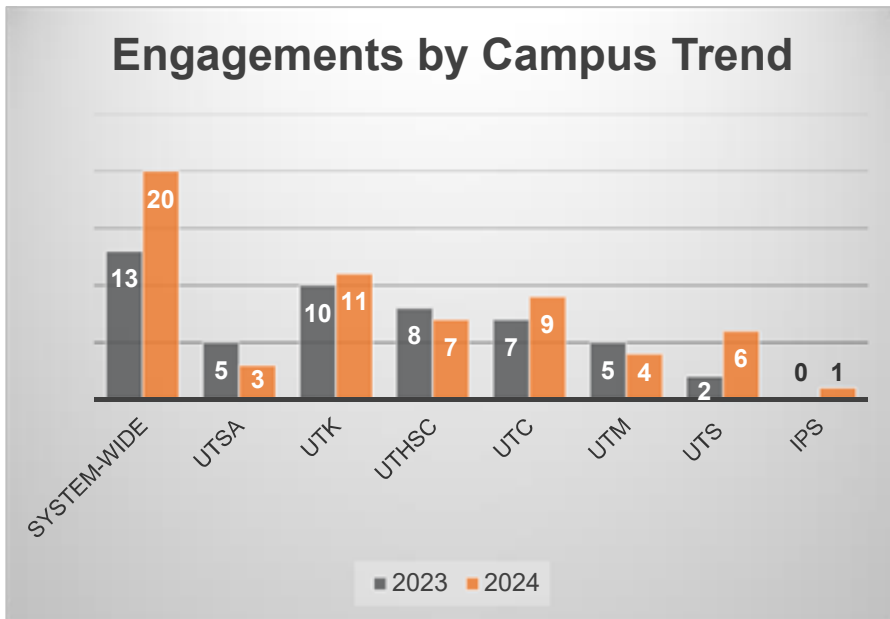


# Questions?





# Effort





# Bench Projects

Projects		Campus	Type	Projects		Campus	Type
1	Safety & Physical Security Devices	System-wide	Audit	11	Outside Interest Disclosure Process	UTC	Audit
2	Mental Health Programs	System-wide	Audit	12	No Leave & Minimal Leave Monitoring	UTC	Audit
3	Access & Engagement - Compliant Resolution	System-wide	Audit	13	IT: Risk Assessment (GLBA)	UTM	Audit
4	Student Fees	System-wide	Audit	14	Student Information System Implementation Review	System-wide	Consult
5	IT: CIS Policy Compliance	System-wide	Audit	15	Compliance Reporting Structure Benchmarking	UTK	Consult
6	Research Refrigeration Processes	UTK	Audit	16	Accounts Receivable - Veterinary Medicine	UTK/UTIA	Consult
7	IT: Incident Response	UTK	Audit	17	Campus Space and Funding Allocation	UTHSC	Consult
8	Athletics - 3rd Party Contracts	UTK	Audit	18	Faculty Workload Policy	UTC	Consult
9	IT: Asset Management	UTHSC	Audit	19	IT: Data Security Assessment	UTS	Consult
10	Lab Safety	UTHSC	Audit	20	IT: Risk Assessment Review	UTS	Consult



# Annual Audits

	Statutory or Regulatory Required Audits	Campus
1	2024 Complete College Tennessee Act	System-wide
2	Office of the President	UTSA
3	Office of the Chancellor	UTC
4	Office of the Chancellor	UTS
5	Ohio Valley Conference Special Assistance Funds	UTM

Policy Compliance Audits			
Campus Division or Institute	2023	2024	2025
UTC Administrative Division	X		X
UTC Academic Division		X	
UTK Administrative Division		X	
UTK Academic Division	X		X
UTM Administrative Division		X	
UTM Academic Division	X		X
UTHSC Administrative Division		X	
UTHSC Academic Division	X		X
UTS Administrative Division			X
UTS Academic Division			
IPS or Other Institute		X	
<b>Total Projects</b>	<b>4</b>	<b>5</b>	<b>5</b>



# Categories of Work

Type		Description
1	Risk-Based Audits	Planned engagements based on evaluation of risk exposures related to the university’s governance, operations, and information systems identified with staff, management, and executive leadership input
2	Annual Audits	Audits required by statute, administrative policy, or management agreements
3	Advisory Services	Requested and agreed upon consulting projects to add value and improve the university’s governance, operations, and processes without assuming management responsibility



# THE UNIVERSITY OF TENNESSEE BOARD OF TRUSTEES

---

## AGENDA ITEM SUMMARY

Meeting Date: February 29, 2024

Committee: Audit and Compliance

Item: **2024 Institutional Compliance Plan**

Type: Action

Presenter(s): Sarah Pruett, Executive Director of Institutional Compliance

### **Background Information**

The Office of Audit and Compliance is presenting the proposed 2024 Institutional Compliance Workplan for approval as required by the Charter for the Audit and Compliance Committee of the Board of Trustees. The comprehensive plan is reflective of ongoing compliance initiatives at the various campuses, institutes, and system levels.

### **Committee Action**

The Committee Chair will call for a motion recommending the adoption of the 2024 Institutional Compliance Workplan.

# 2024 Institutional Compliance Plan

*Dr. Sarah Pruett  
Executive Director of  
Institutional Compliance*



# Overview

- Mission, Vision, Values
- Goals for Institutional Compliance
  - Programmatic
  - System-wide initiatives
- Special Projects and Investigations
- Environmental Health and Safety
- Emergency Management
- Research Compliance



# Institutional Compliance



Office structure effective November 2023

Mission: Promote and advance a culture of compliance through risk education, evaluation, and response.

Vision: Bold leaders guiding the university and our community forward as the standard bearers for compliance in higher education.

Values: **Response Innovation  
Steadfast Knowledgeable**



# 2024 Goals

- Increased compliance assessment frequency
- Campus compliance committees elevate and assess risks (accept, reject, or mitigate)
- Streamline risk assessment process
- Ethics and Compliance – Training & Communication

# 2024 Key Actions

- Auditboard – improved connectivity for Compliance, ERM, Privacy and IT
- Risk assessments for UTS, IPS, UTM
- Expand committee roles
- Standardize risk terminology
- Promote a culture of compliance by focusing on:
  - Communicating our role
  - Monitoring emerging or rapidly changing areas
  - Developing a broad communication strategy



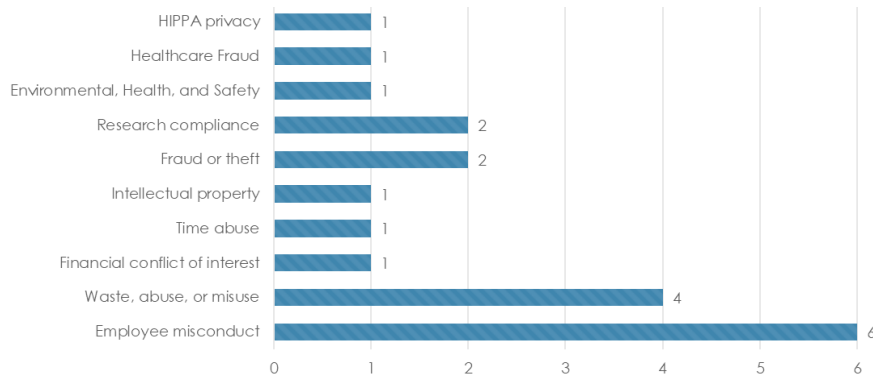
# Special Projects & Investigations

- Launch new system rollout for case management and electronic filing
- Standardize internal processes to streamline cycle time and increase process transparency
  - Operations manual
  - Report templates
  - Recording and record keeping
- Provide proactive fraud and /or hotline training based on hotline reporting trends



# Special Projects & Investigations

### Investigated Cases by Issue

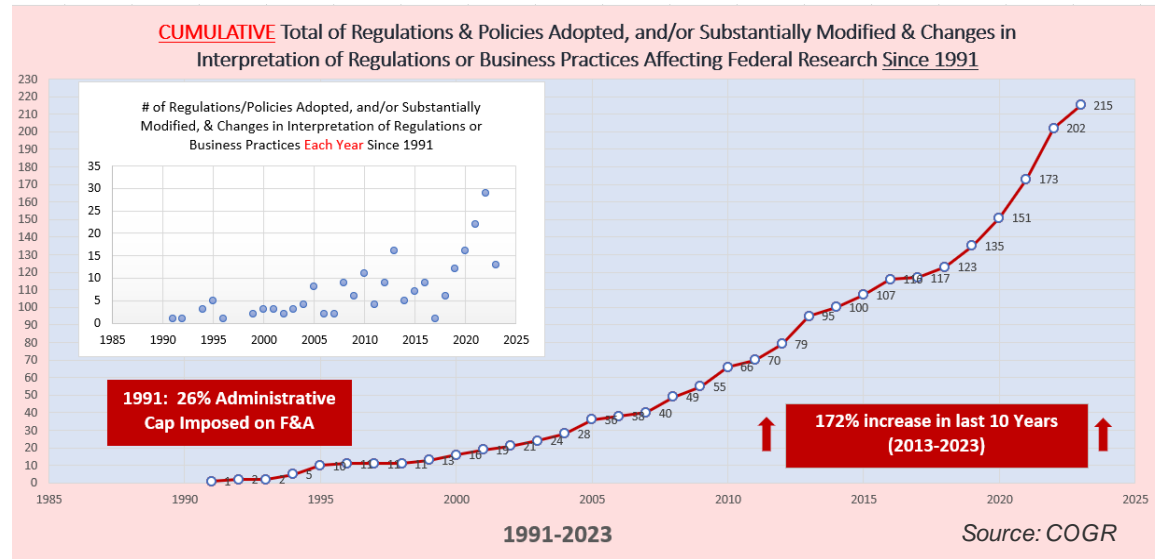


### 2023 Case Breakdown



# Research Compliance

- DASH-Research –
  - Conflict of Interest
  - Effort Certification
  - Grants & Agreements and Human Subjects (Next Phase)
  
- Work with campuses to develop & update research policies
  
- Recruit & Retain



# Environmental Health & Safety Emergency Management



- Develop emergency response training
- Systemwide leadership tabletop exercise
- Refine internal emergency communications protocol for UT Tower
  - Safety incident protocols
  - Large-scale event preparedness
- Systemwide collaboration to review and revise EHS policies and procedures

# Discussion

 THE UNIVERSITY OF TENNESSEE SYSTEM



# THE UNIVERSITY OF TENNESSEE BOARD OF TRUSTEES

---

## AGENDA ITEM SUMMARY

Meeting Date: February 29, 2024

Committee: Audit and Compliance

Item: **Campus Safety - Update**

Type: Information

Presenter(s): Kelly Mihalik, Special Projects Investigator & Public Safety Coordinator

### **Background Information**

The Office of Audit and Compliance is presenting an update and review of campus crime statistics for the previous reporting cycle (year ending December 31, 2022). The update is reflective of various requirements applicable to the University, including certain reports required under The Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act (Clery Act) and the Tennessee College and University Security Information Act.



# CAMPUS SAFETY UPDATE

BOARD OF TRUSTEES WINTER MEETING  
FEBRUARY 29 – MARCH 1, 2024

Kelly Mihalik, Special Projects Investigator & Public  
Safety Coordinator

## Campus Safety & Crime Reporting

- Campuses are required to provide statistical reporting on certain types of crimes under multiple regulations at the Federal and State level including:
  - The Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act (Clery Act)
  - The Tennessee College and University Security Information Act

## Background Information on Clery Statistics

- Statistics include **all allegations** of crimes reported to campus police, campus safety/security, local law enforcement, and Campus Security Authorities (CSAs)
- An incident **does not need to be investigated or reported to police** to be included
- Incidents must be disclosed regardless of investigation status, and with or without a finding of guilt or responsibility
- Institutions must include statistics for all Clery Act crimes occurring **on or within its Clery geography** (on-campus property, non-campus properties, and public property)

## Clery Crime Categories

- Criminal Offenses
- Hate Crimes
- Violence Against Women Act (VAWA) Offenses
- Arrests and Referrals for Disciplinary Action

## Criminal Offenses

- Criminal Homicide: murder and non-negligent manslaughter, manslaughter by negligence
- Sexual Assault: rape, fondling, incest, statutory rape
- Robbery
- Aggravated Assault
- Burglary
- Motor Vehicle Theft
- Arson

## Criminal & VAWA Offenses

	2020	2021	2022
Criminal Homicide	0	0	0
Rape	27	20	19
Fondling	76	24	35
Statutory Rape	1	0	0
Incest	0	0	0
Robbery	4	3	2
Aggravated Assault	4	8	12
Burglary	22	15	20
Motor Vehicle Theft	17	21	11
Arson	1	1	0
VAWA Offenses	42	59	79

University of  
Tennessee  
Knoxville  
Statistics include UT  
Space Institute

## Criminal & VAWA Offenses

	2020	2021	2022
Criminal Homicide	0	0	0
Rape	8	8	7
Fondling	5	12	4
Statutory Rape	0	0	0
Incest	0	0	0
Robbery	3	1	1
Aggravated Assault	2	11	14
Burglary	16	16	9
Motor Vehicle Theft	9	5	9
Arson	1	0	0
VAWA Offenses	17	17	29

University of  
Tennessee  
Chattanooga

## Criminal & VAWA Offenses

	2020	2021	2022
Criminal Homicide	0	0	0
Rape	0	0	0
Fondling	0	0	0
Statutory Rape	0	0	0
Incest	0	0	0
Robbery	0	0	0
Aggravated Assault	0	0	1
Burglary	1	0	1
Motor Vehicle Theft	1	0	2
Arson	0	0	0
VAWA Offenses	0	0	1

University of  
Tennessee  
Southern



## Criminal & VAWA Offenses

	2020	2021	2022
Criminal Homicide	0	0	0
Rape	8	5	0
Fondling	2	4	2
Statutory Rape	0	0	0
Incest	0	0	0
Robbery	1	0	0
Aggravated Assault	0	1	4
Burglary	0	1	0
Motor Vehicle Theft	1	2	1
Arson	0	0	0
VAWA Offenses	7	9	10

**University of  
Tennessee  
Martin**

Statistics include  
Jackson, Parsons,  
Ripley, Selmer and  
Somerville Centers

## Criminal & VAWA Offenses

	2020	2021	2022
Criminal Homicide	0	0	0
Rape	0	0	0
Fondling	0	1	1
Statutory Rape	0	1	0
Incest	0	0	0
Robbery	1	1	1
Aggravated Assault	1	6	3
Burglary	2	4	5
Motor Vehicle Theft	2	4	13
Arson	1	0	0
VAWA Offenses	7	6	8

University of  
Tennessee  
Health  
Science Center

## TBI Crime on Campus Report

- As required by the Tennessee College and University Security Information Act, TBI collects data from the Tennessee Incident Based Reporting System (TIBRS) program
- All law enforcement agencies and **colleges and universities are mandated** to report crime statistics to the TBI
- Data is reflective of **incidents reported to law enforcement**
- Offense classification and definitions are **based on FBI definitions**

## 2022 TBI Crime on Campus Data

	UTK	UTC	UTS	UTM	UTHSC
Homicide Offenses	0	0	0	0	0
Rape	4	3	0	0	0
Fondling	2	0	0	0	0
Statutory Rape	0	0	0	0	0
Incest	0	0	0	0	0
Robbery	3	2	0	0	0
Aggravated Assault	6	0	1	2	0
Burglary	11	13	0	0	4
Motor Vehicle Theft	6	6	0	1	4
Arson	0	0	0	0	0
Stalking	2	2	0	0	0

## TBI Crime on Campus Trends

- Crime reported by all Tennessee colleges and universities increased 26.28% from 2021 to 2022, but show a decrease from 2019
- In 2022, Larceny/Theft offenses accounted for 27.22% of reported offenses
- Assault offenses increased 29.76% from 2021
- Drug/Narcotic offenses showed a 16.03% increase from 2021

Source- [2022 Crime on Campus in Tennessee](#)

# Questions?

## Appendix 1 – Clery Detail

UTK			
Clery Crime Category	2020	2021	2022
Murder/Non-Negligent Manslaughter	0	0	0
Negligent Manslaughter	0	0	0
Robbery	4	3	2
Aggravated Assault	4	8	12
Motor Vehicle Theft	17	21	11
Arson	1	1	0
Burglary	22	15	20
Rape	27	20	19
Fondling	76	24	35
Incest	0	0	0
Statutory Rape	1	0	0
Liquor Law Arrests	36	51	92
Liquor Law Violations Referred for Disciplinary Referral	478	430	666
Drug Law Arrests	37	80	144
Drug Law Violations Referred for Disciplinary Referral	87	99	117
Weapons Law Violations Arrests	6	13	15
Weapons Law Violations Referred for Disciplinary Referral	2	0	5
Domestic Violence	20	22	37
Dating Violence	1	1	3
Stalking	21	36	39
Hate Crimes	0	3	1

University of Tennessee Knoxville  
 Statistics include UT Space Institute



UTC			
Clery Crime Category	2020	2021	2022
Murder/Non-Negligent Manslaughter	0	0	0
Negligent Manslaughter	0	0	0
Robbery	3	1	1
Aggravated Assault	2	11	14
Motor Vehicle Theft	9	5	9
Arson	1	0	0
Burglary	16	16	9
Rape	8	8	7
Fondling	5	12	4
Incest	0	0	0
Statutory Rape	0	0	0
Liquor Law Arrests	4	2	2
Liquor Law Violations Referred for Disciplinary Referral	410	444	338
Drug Law Arrests	15	9	6
Drug Law Violations Referred for Disciplinary Referral	172	104	49
Weapons Law Violations Arrests	3	2	3
Weapons Law Violations Referred for Disciplinary Referral	1	0	1
Domestic Violence	6	0	6
Dating Violence	4	5	5
Stalking	7	12	18
Hate Crimes	0	0	0

University of Tennessee Chattanooga

UTS			
Clery Crime Category	2020	2021	2022
Murder/Non-Negligent Manslaughter	0	0	0
Negligent Manslaughter	0	0	0
Robbery	0	0	0
Aggravated Assault	0	0	1
Motor Vehicle Theft	1	0	2
Arson	0	0	0
Burglary	1	0	1
Rape	0	0	0
Fondling	0	0	0
Incest	0	0	0
Statutory Rape	0	0	0
Liquor Law Arrests	0	1	0
Liquor Law Violations Referred for Disciplinary Referral	0	0	1
Drug Law Arrests	0	0	2
Drug Law Violations Referred for Disciplinary Referral	0	0	0
Weapons Law Violations Arrests	0	0	0
Weapons Law Violations Referred for Disciplinary Referral	0	0	0
Domestic Violence	0	0	1
Dating Violence	0	0	0
Stalking	0	0	0
Hate Crimes	0	0	0

University of Tennessee Southern

UTM			
Clery Crime Category	2020	2021	2022
Murder/Non-Negligent Manslaughter	0	0	0
Negligent Manslaughter	0	0	0
Robbery	1	0	0
Aggravated Assault	0	1	4
Motor Vehicle Theft	1	2	1
Arson	0	0	0
Burglary	0	1	0
Rape	8	5	0
Fondling	2	4	2
Incest	0	0	0
Statutory Rape	0	0	0
Liquor Law Arrests	0	2	7
Liquor Law Violations Referred for Disciplinary Referral	29	34	40
Drug Law Arrests	4	5	2
Drug Law Violations Referred for Disciplinary Referral	23	19	31
Weapons Law Violations Arrests	0	0	0
Weapons Law Violations Referred for Disciplinary Referral	1	0	3
Domestic Violence	4	3	5
Dating Violence	0	0	0
Stalking	3	6	5
Hate Crimes	1	0	0

University of Tennessee Martin Statistics include Jackson, Parsons, Ripley, Selmer and Somerville Centers

UTHSC			
Clery Crime Category	2020	2021	2022
Murder/Non-Negligent Manslaughter	0	0	0
Negligent Manslaughter	0	0	0
Robbery	1	1	1
Aggravated Assault	1	6	3
Motor Vehicle Theft	2	4	13
Arson	1	0	0
Burglary	2	4	5
Rape	0	0	0
Fondling	0	1	1
Incest	0	0	0
Statutory Rape	0	1	0
Liquor Law Arrests	0	0	0
Liquor Law Violations Referred for Disciplinary Referral	0	0	0
Drug Law Arrests	12	21	9
Drug Law Violations Referred for Disciplinary Referral	3	0	5
Weapons Law Violations Arrests	0	11	10
Weapons Law Violations Referred for Disciplinary Referral	0	0	0
Domestic Violence	6	5	6
Dating Violence	0	0	0
Stalking	1	1	2
Hate Crimes	0	0	0

University of Tennessee Health Science Center

## Appendix 2 – TBI Detail

University of Tennessee at Knoxville - 2022				
GROUP A OFFENSES	Offense	Rate per 1,000	Cleared	% Cleared
<b>Homicide Offenses (Total)</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
Murder	0	0.0	0	0.0
Negligent Manslaughter	0	0.0	0	0.0
Negligent Vehicular Manslaughter	0	0.0	0	0.0
Kidnapping/Abduction	2	0.1	1	50.0
<b>Sex Offenses (Forcible) (Total)</b>	<b>6</b>	<b>0.2</b>	<b>3</b>	<b>50.0</b>
Forcible Rape	4	0.1	1	25.0
Forcible Sodomy	0	0.0	0	0.0
Sexual Assault W/Object	0	0.0	0	0.0
Forcible Fondling	2	0.1	2	100.0
<b>Robbery</b>	<b>3</b>	<b>0.1</b>	<b>0</b>	<b>0.0</b>
<b>Assault Offenses (Total)</b>	<b>53</b>	<b>1.4</b>	<b>20</b>	<b>37.7</b>
Aggravated Assault	6	0.2	4	66.7
Simple Assault	31	0.8	16	51.6
Intimidation	14	0.4	0	0.0
Stalking	2	0.1	0	0.0
<b>Arson</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>Extortion/Blackmail</b>	<b>1</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>Burglary</b>	<b>11</b>	<b>0.3</b>	<b>4</b>	<b>36.4</b>
<b>Larceny/Theft Offenses (Total)</b>	<b>138</b>	<b>3.7</b>	<b>25</b>	<b>18.1</b>
Theft - Pocket-picking	0	0.0	0	0.0
Theft - Purse Snatching	0	0.0	0	0.0
Theft - Shoplifting	1	0.0	1	100.0
Theft From Building	15	0.4	5	33.3
Theft From Coin Machine	0	0.0	0	0.0
Theft From Motor Vehicle	26	0.7	6	23.1
Theft of Motor Vehicle Parts	14	0.4	0	0.0
Theft - All Other Larceny	82	2.2	13	15.9
<b>Motor Vehicle Theft</b>	<b>6</b>	<b>0.2</b>	<b>2</b>	<b>33.3</b>
<b>Counterfeiting/Forgery</b>	<b>4</b>	<b>0.1</b>	<b>1</b>	<b>25.0</b>
<b>Fraud Offenses (Total)</b>	<b>8</b>	<b>0.2</b>	<b>3</b>	<b>37.5</b>
Fraud - Computer Hacking/Invasion	0	0.0	0	0.0
Fraud - Credit Card/ATM	4	0.1	1	25.0
Fraud - False Pretenses	1	0.0	0	0.0
Fraud - Identity Theft	0	0.0	0	0.0
Fraud - Impersonation	3	0.1	2	66.7
Fraud - Welfare	0	0.0	0	0.0
Fraud - Wire	0	0.0	0	0.0
<b>Embezzlement</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>Stolen Property Offenses</b>	<b>3</b>	<b>0.1</b>	<b>3</b>	<b>100.0</b>
<b>Destruction/Damage/Vandalism</b>	<b>51</b>	<b>1.4</b>	<b>10</b>	<b>19.6</b>
<b>Drug/Narcotic Violations (Total)</b>	<b>282</b>	<b>7.6</b>	<b>232</b>	<b>82.3</b>
Drug/Narcotic Violations	192	5.1	160	83.3
Drug/Narcotic Equipment Violations	90	2.4	72	80.0

GROUP A OFFENSES	Offense	Rate per 1,000	Cleared	% Cleared
<b>Sex Offenses (Nonforcible) (Total)</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
Incest	0	0.0	0	0.0
Statutory Rape	0	0.0	0	0.0
<b>Pornography/Obscene Material</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>Gambling Offenses (Total)</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
Gambling - Betting/Wagering	0	0.0	0	0.0
Gambling - Operating/Promoting	0	0.0	0	0.0
Gambling - Equipment Violations	0	0.0	0	0.0
Gambling - Sports Tampering	0	0.0	0	0.0
<b>Prostitution Offenses (Total)</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
Prostitution	0	0.0	0	0.0
Prostitution Assisting/Promoting	0	0.0	0	0.0
Purchasing Prostitution	0	0.0	0	0.0
<b>Human Trafficking Offenses (Total)</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
Commercial Sex Acts	0	0.0	0	0.0
Involuntary Servitude	0	0.0	0	0.0
<b>Bribery</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>Weapon Law Violations</b>	<b>24</b>	<b>0.6</b>	<b>22</b>	<b>91.7</b>
<b>Animal Cruelty</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>

GROUP B OFFENSES	Offenses	Rate per 1,000
Bad Checks	0	0.0
Curfew/Vagrancy	0	0.0
Disorderly Conduct	14	0.4
DUI	44	1.2
Drunkenness	103	2.8
Family-Non Violent	0	0.0
Liquor Law Violations	69	1.9
Peeping Tom	1	0.0
Trespass	39	1.0
All Other Offenses	11	0.3

2022 Fall Term Campus Population	
Undergraduate Enrollment	25,067
Graduate Enrollment	6,634
Staff Personnel	3,776
Faculty Personnel	1,691
Security Personnel	117
<b>Total Campus Population</b>	<b>37,287</b>



University of Tennessee Knoxville

University of Tennessee at Chattanooga - 2022				
GROUP A OFFENSES	Offense	Rate per 1,000	Cleared	% Cleared
<b>Homicide Offenses (Total)</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
Murder	0	0.0	0	0.0
Negligent Manslaughter	0	0.0	0	0.0
Negligent Vehicular Manslaughter	0	0.0	0	0.0
Kidnapping/Abduction	0	0.0	0	0.0
<b>Sex Offenses (Forcible) (Total)</b>	<b>3</b>	<b>0.2</b>	<b>2</b>	<b>66.7</b>
Forcible Rape	3	0.2	2	66.7
Forcible Sodomy	0	0.0	0	0.0
Sexual Assault W/Object	0	0.0	0	0.0
Forcible Fondling	0	0.0	0	0.0
<b>Robbery</b>	<b>2</b>	<b>0.2</b>	<b>0</b>	<b>0.0</b>
<b>Assault Offenses (Total)</b>	<b>32</b>	<b>2.6</b>	<b>9</b>	<b>28.1</b>
Aggravated Assault	0	0.0	0	0.0
Simple Assault	16	1.3	9	56.3
Intimidation	14	1.2	0	0.0
Stalking	2	0.2	0	0.0
<b>Arson</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>Extortion/Blackmail</b>	<b>1</b>	<b>0.1</b>	<b>0</b>	<b>0.0</b>
<b>Burglary</b>	<b>13</b>	<b>1.1</b>	<b>0</b>	<b>0.0</b>
<b>Larceny/Theft Offenses (Total)</b>	<b>93</b>	<b>7.7</b>	<b>2</b>	<b>2.2</b>
Theft - Pocket-picking	1	0.1	0	0.0
Theft - Purse Snatching	0	0.0	0	0.0
Theft - Shoplifting	1	0.1	0	0.0
Theft From Building	16	1.3	2	12.5
Theft From Coin Machine	0	0.0	0	0.0
Theft From Motor Vehicle	23	1.9	0	0.0
Theft of Motor Vehicle Parts	13	1.1	0	0.0
Theft - All Other Larceny	39	3.2	0	0.0
<b>Motor Vehicle Theft</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>Counterfeiting/Forgery</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>Fraud Offenses (Total)</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
Fraud - Computer Hacking/Invasion	0	0.0	0	0.0
Fraud - Credit Card/ATM	0	0.0	0	0.0
Fraud - False Pretenses	0	0.0	0	0.0
Fraud - Identity Theft	0	0.0	0	0.0
Fraud - Impersonation	0	0.0	0	0.0
Fraud - Welfare	0	0.0	0	0.0
Fraud - Wire	0	0.0	0	0.0
<b>Embezzlement</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>Stolen Property Offenses</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
Destruction/Damage/Vandalism	23	1.9	1	4.3
<b>Drug/Narcotic Violations (Total)</b>	<b>23</b>	<b>1.9</b>	<b>3</b>	<b>13.0</b>
Drug/Narcotic Violations	10	0.8	2	20.0
Drug/Narcotic Equipment Violations	13	1.1	1	7.7

GROUP A OFFENSES	Offense	Rate per 1,000	Cleared	% Cleared
<b>Sex Offenses (Nonforcible) (Total)</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
Incest	0	0.0	0	0.0
Statutory Rape	0	0.0	0	0.0
<b>Pornography/Obscene Material</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>Gambling Offenses (Total)</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
Gambling - Betting/Wagering	0	0.0	0	0.0
Gambling - Operating/Promoting	0	0.0	0	0.0
Gambling - Equipment Violations	0	0.0	0	0.0
Gambling - Sports Tampering	0	0.0	0	0.0
<b>Prostitution Offenses (Total)</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
Prostitution	0	0.0	0	0.0
Prostitution Assisting/Promoting	0	0.0	0	0.0
Purchasing Prostitution	0	0.0	0	0.0
<b>Human Trafficking Offenses (Total)</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
Commercial Sex Acts	0	0.0	0	0.0
Involuntary Servitude	0	0.0	0	0.0
<b>Bribery</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>Weapon Law Violations</b>	<b>1</b>	<b>0.1</b>	<b>0</b>	<b>0.0</b>
<b>Animal Cruelty</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>

GROUP B OFFENSES	Offenses	Rate per 1,000
Bad Checks	0	0.0
Curfew/Vagrancy	0	0.0
Disorderly Conduct	2	0.2
DUI	0	0.0
Drunkenness	0	0.0
Family-Non Violent	0	0.0
Liquor Law Violations	0	0.0
Peeping Tom	0	0.0
Trespass	19	1.6
All Other Offenses	2	0.2

2022 Fall Term Campus Population	
Undergraduate Enrollment	9,111
Graduate Enrollment	991
Staff Personnel	1,275
Faculty Personnel	718
Security Personnel	58
<b>Total Campus Population</b>	<b>12,153</b>



University of Tennessee Chattanooga

University of Tennessee Southern - 2022				
GROUP A OFFENSES	Offense	Rate per 1,000	Cleared	% Cleared
<b>Homicide Offenses (Total)</b>	0	0.0	0	0.0
Murder	0	0.0	0	0.0
Negligent Manslaughter	0	0.0	0	0.0
Negligent Vehicular Manslaughter	0	0.0	0	0.0
Kidnapping/Abduction	0	0.0	0	0.0
<b>Sex Offenses (Forcible) (Total)</b>	0	0.0	0	0.0
Forcible Rape	0	0.0	0	0.0
Forcible Sodomy	0	0.0	0	0.0
Sexual Assault w/Object	0	0.0	0	0.0
Forcible Fondling	0	0.0	0	0.0
<b>Robbery</b>	0	0.0	0	0.0
<b>Assault Offenses (Total)</b>	1	1.0	1	100.0
Aggravated Assault	1	1.0	1	100.0
Simple Assault	0	0.0	0	0.0
Intimidation	0	0.0	0	0.0
Stalking	0	0.0	0	0.0
<b>Arson</b>	0	0.0	0	0.0
<b>Extortion/Blackmail</b>	0	0.0	0	0.0
<b>Burglary</b>	0	0.0	0	0.0
<b>Larceny/Theft Offenses (Total)</b>	1	1.0	1	100.0
Theft - Pocket-picking	0	0.0	0	0.0
Theft - Purse Snatching	0	0.0	0	0.0
Theft - Shoplifting	0	0.0	0	0.0
Theft From Building	0	0.0	0	0.0
Theft From Coin Machine	0	0.0	0	0.0
Theft From Motor Vehicle	0	0.0	0	0.0
Theft of Motor Vehicle Parts	0	0.0	0	0.0
Theft - All Other Larceny	1	1.0	1	100.0
<b>Motor Vehicle Theft</b>	0	0.0	0	0.0
<b>Counterfeiting/Forgery</b>	0	0.0	0	0.0
<b>Fraud Offenses (Total)</b>	0	0.0	0	0.0
Fraud - Computer Hacking/Invasion	0	0.0	0	0.0
Fraud - Credit Card/ATM	0	0.0	0	0.0
Fraud - False Pretenses	0	0.0	0	0.0
Fraud - Identity Theft	0	0.0	0	0.0
Fraud - Impersonation	0	0.0	0	0.0
Fraud - Welfare	0	0.0	0	0.0
Fraud - Wire	0	0.0	0	0.0
<b>Embezzlement</b>	0	0.0	0	0.0
<b>Stolen Property Offenses</b>	0	0.0	0	0.0
<b>Destruction/Damage/Vandalism</b>	0	0.0	0	0.0
<b>Drug/Narcotic Violations (Total)</b>	2	2.0	2	100.0
Drug/Narcotic Violations	1	1.0	1	100.0
Drug/Narcotic Equipment Violations	1	1.0	1	100.0

GROUP A OFFENSES	Offense	Rate per 1,000	Cleared	% Cleared
<b>Sex Offenses (Nonforcible) (Total)</b>	0	0.0	0	0.0
Incest	0	0.0	0	0.0
Statutory Rape	0	0.0	0	0.0
<b>Pornography/Obscene Material</b>	0	0.0	0	0.0
<b>Gambling Offenses (Total)</b>	0	0.0	0	0.0
Gambling - Betting/Wagering	0	0.0	0	0.0
Gambling - Operating/Promoting	0	0.0	0	0.0
Gambling - Equipment Violations	0	0.0	0	0.0
Gambling - Sports Tampering	0	0.0	0	0.0
<b>Prostitution Offenses (Total)</b>	0	0.0	0	0.0
Prostitution	0	0.0	0	0.0
Prostitution Assisting/Promoting	0	0.0	0	0.0
Purchasing Prostitution	0	0.0	0	0.0
<b>Human Trafficking Offenses (Total)</b>	0	0.0	0	0.0
Commercial Sex Acts	0	0.0	0	0.0
Involuntary Servitude	0	0.0	0	0.0
<b>Bribery</b>	0	0.0	0	0.0
<b>Weapon Law Violations</b>	0	0.0	0	0.0
<b>Animal Cruelty</b>	0	0.0	0	0.0

GROUP B OFFENSES	Offenses	Rate per 1,000
Bad Checks	0	0.0
Curfew/Vagrancy	0	0.0
Disorderly Conduct	0	0.0
DUI	0	0.0
Drunkenness	0	0.0
Family-Non Violent	0	0.0
Liquor Law Violations	0	0.0
Peeping Tom	0	0.0
Trespass	0	0.0
All Other Offenses	0	0.0

2022 Fall Term Campus Population	
Undergraduate Enrollment	775
Graduate Enrollment	25
Staff Personnel	93
Faculty Personnel	76
Security Personnel	10
<b>Total Campus Population</b>	<b>979</b>



University of Tennessee Southern



University of Tennessee at Martin - 2022				
GROUP A OFFENSES	Offense	Rate per 1,000	Cleared	% Cleared
<b>Homicide Offenses (Total)</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
Murder	0	0.0	0	0.0
Negligent Manslaughter	0	0.0	0	0.0
Negligent Vehicular Manslaughter	0	0.0	0	0.0
Kidnapping/Abduction	0	0.0	0	0.0
<b>Sex Offenses (Forcible) (Total)</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
Forcible Rape	0	0.0	0	0.0
Forcible Sodomy	0	0.0	0	0.0
Sexual Assault W/Object	0	0.0	0	0.0
Forcible Fondling	0	0.0	0	0.0
<b>Robbery</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>Assault Offenses (Total)</b>	<b>28</b>	<b>4.6</b>	<b>19</b>	<b>67.9</b>
Aggravated Assault	2	0.3	1	50.0
Simple Assault	8	1.3	6	75.0
Intimidation	18	2.9	12	66.7
Stalking	0	0.0	0	0.0
<b>Arson</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
Extortion/Blackmail	0	0.0	0	0.0
<b>Burglary</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>Larceny/Theft Offenses (Total)</b>	<b>15</b>	<b>2.4</b>	<b>1</b>	<b>6.7</b>
Theft - Pocket-picking	0	0.0	0	0.0
Theft - Purse Snatching	0	0.0	0	0.0
Theft - Shoplifting	0	0.0	0	0.0
Theft From Building	7	1.1	1	14.3
Theft From Coin Machine	0	0.0	0	0.0
Theft From Motor Vehicle	3	0.5	0	0.0
Theft of Motor Vehicle Parts	0	0.0	0	0.0
Theft - All Other Larceny	5	0.8	0	0.0
<b>Motor Vehicle Theft</b>	<b>1</b>	<b>0.2</b>	<b>1</b>	<b>100.0</b>
Counterfeiting/Forgery	0	0.0	0	0.0
<b>Fraud Offenses (Total)</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
Fraud - Computer Hacking/Invasion	0	0.0	0	0.0
Fraud - Credit Card/ATM	0	0.0	0	0.0
Fraud - False Pretenses	0	0.0	0	0.0
Fraud - Identity Theft	0	0.0	0	0.0
Fraud - Impersonation	0	0.0	0	0.0
Fraud - Welfare	0	0.0	0	0.0
Fraud - Wire	0	0.0	0	0.0
<b>Embezzlement</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
Stolen Property Offenses	0	0.0	0	0.0
Destruction/Damage/Vandalism	4	0.7	0	0.0
<b>Drug/Narcotic Violations (Total)</b>	<b>18</b>	<b>2.9</b>	<b>15</b>	<b>83.3</b>
Drug/Narcotic Violations	15	2.4	14	93.3
Drug/Narcotic Equipment Violations	3	0.5	1	33.3

GROUP A OFFENSES	Offense	Rate per 1,000	Cleared	% Cleared
<b>Sex Offenses (Nonforcible) (Total)</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
Incest	0	0.0	0	0.0
Statutory Rape	0	0.0	0	0.0
Pornography/Obscene Material	0	0.0	0	0.0
<b>Gambling Offenses (Total)</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
Gambling - Betting/Wagering	0	0.0	0	0.0
Gambling - Operating/Promoting	0	0.0	0	0.0
Gambling - Equipment Violations	0	0.0	0	0.0
Gambling - Sports Tampering	0	0.0	0	0.0
<b>Prostitution Offenses (Total)</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
Prostitution	0	0.0	0	0.0
Prostitution Assisting/Promoting	0	0.0	0	0.0
Purchasing Prostitution	0	0.0	0	0.0
<b>Human Trafficking Offenses (Total)</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
Commercial Sex Acts	0	0.0	0	0.0
Involuntary Servitude	0	0.0	0	0.0
<b>Bribery</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>
<b>Weapon Law Violations</b>	<b>3</b>	<b>0.5</b>	<b>2</b>	<b>66.7</b>
Animal Cruelty	0	0.0	0	0.0

GROUP B OFFENSES	Offenses	Rate per 1,000
Bad Checks	0	0.0
Curfew/Vagrancy	0	0.0
Disorderly Conduct	1	0.2
DUI	1	0.2
Drunkenness	0	0.0
Family-Non Violent	0	0.0
Liquor Law Violations	17	2.8
Peeping Tom	0	0.0
Trespass	2	0.3
All Other Offenses	1	0.2

2022 Fall Term Campus Population	
Undergraduate Enrollment	4,787
Graduate Enrollment	394
Staff Personnel	593
Faculty Personnel	342
Security Personnel	13
<b>Total Campus Population</b>	<b>6,129</b>



University of Tennessee Martin

University of Tennessee Health Sciences Center - 2022				
GROUP A OFFENSES	Offense	Rate per 1,000	Cleared	% Cleared
<b>Homicide Offenses (Total)</b>	0	0.0	0	0.0
Murder	0	0.0	0	0.0
Negligent Manslaughter	0	0.0	0	0.0
Negligent Vehicular Manslaughter	0	0.0	0	0.0
Kidnapping/Abduction	0	0.0	0	0.0
<b>Sex Offenses (Forcible) (Total)</b>	0	0.0	0	0.0
Forcible Rape	0	0.0	0	0.0
Forcible Sodomy	0	0.0	0	0.0
Sexual Assault W/Object	0	0.0	0	0.0
Forcible Fondling	0	0.0	0	0.0
<b>Robbery</b>	0	0.0	0	0.0
<b>Assault Offenses (Total)</b>	4	0.5	0	0.0
Aggravated Assault	0	0.0	0	0.0
Simple Assault	2	0.3	0	0.0
Intimidation	2	0.3	0	0.0
Stalking	0	0.0	0	0.0
<b>Arson</b>	0	0.0	0	0.0
<b>Extortion/Blackmail</b>	0	0.0	0	0.0
<b>Burglary</b>	4	0.5	1	25.0
<b>Larceny/Theft Offenses (Total)</b>	29	3.8	4	13.8
Theft - Pocket-picking	0	0.0	0	0.0
Theft - Purse Snatching	0	0.0	0	0.0
Theft - Shoplifting	2	0.3	2	100.0
Theft From Building	5	0.7	0	0.0
Theft From Coin Machine	0	0.0	0	0.0
Theft From Motor Vehicle	8	1.1	0	0.0
Theft of Motor Vehicle Parts	7	0.9	0	0.0
Theft - All Other Larceny	7	0.9	2	28.6
<b>Motor Vehicle Theft</b>	4	0.5	0	0.0
<b>Counterfeiting/Forgery</b>	0	0.0	0	0.0
<b>Fraud Offenses (Total)</b>	0	0.0	0	0.0
Fraud - Computer Hacking/Invasion	0	0.0	0	0.0
Fraud - Credit Card/ATM	0	0.0	0	0.0
Fraud - False Pretenses	0	0.0	0	0.0
Fraud - Identity Theft	0	0.0	0	0.0
Fraud - Impersonation	0	0.0	0	0.0
Fraud - Welfare	0	0.0	0	0.0
Fraud - Wire	0	0.0	0	0.0
<b>Embezzlement</b>	0	0.0	0	0.0
<b>Stolen Property Offenses</b>	0	0.0	0	0.0
Destruction/Damage/Vandalism	14	1.8	1	7.1
<b>Drug/Narcotic Violations (Total)</b>	3	0.4	2	66.7
Drug/Narcotic Violations	2	0.3	1	50.0
Drug/Narcotic Equipment Violations	1	0.1	1	100.0

GROUP A OFFENSES	Offense	Rate per 1,000	Cleared	% Cleared
<b>Sex Offenses (Nonforcible) (Total)</b>	0	0.0	0	0.0
Incest	0	0.0	0	0.0
Statutory Rape	0	0.0	0	0.0
Pornography/Obscene Material	0	0.0	0	0.0
<b>Gambling Offenses (Total)</b>	0	0.0	0	0.0
Gambling - Betting/Wagering	0	0.0	0	0.0
Gambling - Operating/Promoting	0	0.0	0	0.0
Gambling - Equipment Violations	0	0.0	0	0.0
Gambling - Sports Tampering	0	0.0	0	0.0
<b>Prostitution Offenses (Total)</b>	0	0.0	0	0.0
Prostitution	0	0.0	0	0.0
Prostitution Assisting/Promoting	0	0.0	0	0.0
Purchasing Prostitution	0	0.0	0	0.0
<b>Human Trafficking Offenses (Total)</b>	0	0.0	0	0.0
Commercial Sex Acts	0	0.0	0	0.0
Involuntary Servitude	0	0.0	0	0.0
Bribery	0	0.0	0	0.0
<b>Weapon Law Violations</b>	6	0.8	4	66.7
<b>Animal Cruelty</b>	0	0.0	0	0.0

GROUP B OFFENSES	Offenses	Rate per 1,000
Bad Checks	0	0.0
Curfew/Vagrancy	0	0.0
Disorderly Conduct	0	0.0
DUI	1	0.1
Drunkness	1	0.1
Family-Non Violent	0	0.0
Liquor Law Violations	0	0.0
Peeping Tom	0	0.0
Trespass	1	0.1
All Other Offenses	2	0.3

2022 Fall Term Campus Population	
Undergraduate Enrollment	291
Graduate Enrollment	2,777
Staff Personnel	3,133
Faculty Personnel	1,360
Security Personnel	57
<b>Total Campus Population</b>	<b>7,618</b>



University of Tennessee Health Science Center



# THE UNIVERSITY OF TENNESSEE BOARD OF TRUSTEES

---

## AGENDA ITEM SUMMARY

Meeting Date: February 29, 2024  
Committee: Audit and Compliance  
Item: **Consent Agenda**  
Type: Information

### **Background Information**

There are no action items on the Committee Consent Agenda for approval; however, certain information items have been placed on the Committee Consent Agenda. These items will not be presented or discussed in the Committee unless a Committee member requests removal of an item from the Consent Agenda. The Bylaws provide that an item will not be removed from the Consent Agenda solely for the purpose of asking questions for clarification. Those questions should be presented to the Chief Audit and Compliance Officer before the meeting. Unless there is a request to remove an information item for review or discussion, the information items will be deemed to be accepted.

**The University of Tennessee  
Audit Plan Status - December  
For the Year Ending December 31, 2023**

5.1

Audit Engagements	Campus	Status
Background Checks	System-Wide	Complete
2023 CCTA	System-Wide	Complete
Office of the President	UTSA	Complete
Haslam College of Business - Policy Compliance	UTK	Complete
Building Access Security	UTK	Complete
Office of the Chancellor	UTK	Complete
Dentistry - Accounts Receivable and Controlled Substances	UTHSC	Complete
Office of the Chancellor	UTHSC	Complete
College of Medicine - Policy Compliance	UTHSC	Complete
Student Athlete Wellness	UTC	Complete
Vendor Insurance	UTC	Complete
Communications and Marketing - Policy Compliance	UTC	Complete
OVC - Special Funding	UTM	Complete
Scholarships and Financial Assistance	UTS	Complete
IT - Third Party Providers	System-Wide	In-Progress
Construction Costs - Outsourced	System-Wide	In-Progress
Sponsored Research Programs - Pre-Award Process	UTHSC	In-Progress
College of Engineering - Policy Compliance	UTM	In-Progress
Addition - Contracts Management	System-Wide	In-Progress
Addition - Sponsored Research Programs - Pre-Award Process	UTK	In-Progress
Addition - Building Access Security	UTC	In-Progress
Subtraction - IT - Information Technology Policies	UTSA	Replaced
Subtraction - Faculty Conflicts of Interest	UTK	Replaced
Subtraction- IT - Shadow IT	UTK	Cancelled
Subtraction - Research Compliance	UTM	Cancelled

Consulting Engagements	Campus	Status
Student Hazing Policy Review	System-Wide	Complete
IT - Business Impact Analysis	System-Wide	Complete
Self-Assessment of Controls	System-Wide	Complete
Records Retention	UTSA	Complete
Extension Training Program	UTK/UTIA	Complete
IT - Change Management	UTHSC	Complete
CTN2 Program Review	UTHSC	Complete
Cash Controls	UTC	Complete
Lab Fee Utilization	UTC	Complete
Safety and Security	UTS	Complete
NIL Policy Review	System-Wide	In-Progress
DASH System Implementation	UTSA	In-Progress
Addition - International Student Compliance	UTS	Complete
Addition - GLBA Compliance	System-Wide	In-Progress
Addition - Policy Development	UTSA	In-Progress
Subtraction - Research Security and Compliance	System-Wide	Replaced
Subtraction - College of Medicine Graduate Medical Education	UTHSC	Replaced
Subtraction - Gift Card Controls	UTHSC	Replaced
Subtraction - Emergency Management Accreditation	UTC	Replaced

Note: "In-Progress" engagements will be carried forward to the 2024 audit plan.



## Outstanding High-Priority Audit Issues

As of December 31, 2023

5.2

*\*Internal Audit will follow up with management to confirm remediation status when due.*

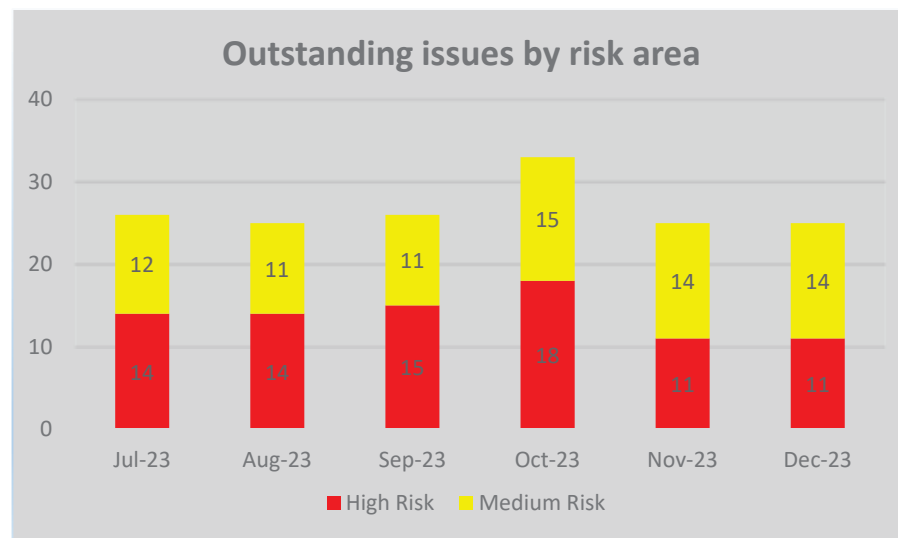
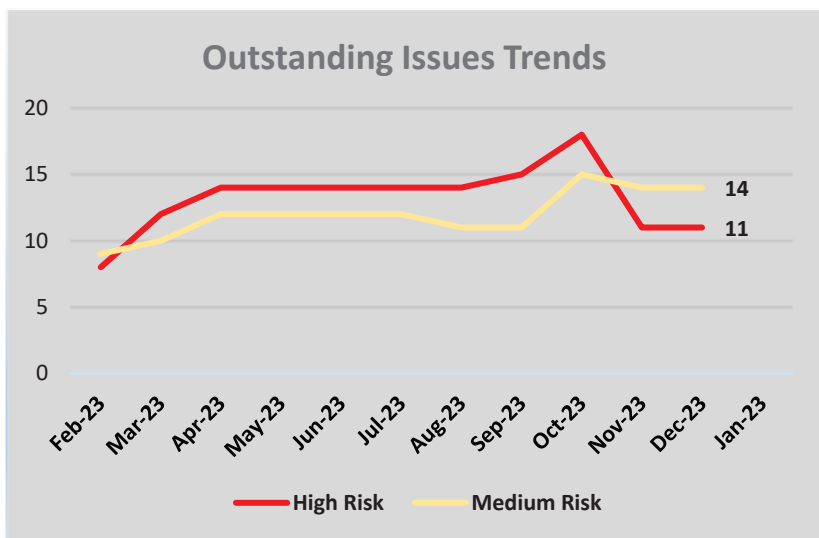
	Campus	Audit	Issue	Report Date	Expected Remediation Date*	Revised Remediation Date
1	UTM	Athletic Concessions Operations	Cash Sales	5/5/2022	3/31/2023	3/31/2024
2	UTM	Athletic Concessions Operations	Inventory Control	5/5/2022	3/31/2023	3/31/2024
3	UTSA	Recurring Background Checks	UTC & UTM Missing Initial Checks	3/22/2023	4/30/2023	3/31/2024
4	UTSA	Recurring Background Checks	UTM Missing Recurring Checks	3/22/2023	5/31/2023	3/31/2024
5	UTK	Building Access Security	Limited Building Access Processes	7/31/2023	1/15/2024	3/31/2024
6	UTK	Building Access Security	Lack of Comprehensive Building Risk Assessment	7/31/2023	1/15/2024	3/31/2024
7	UTK	Building Access Security	Physical Key Access Controls	7/31/2023	12/31/2023	3/31/2024
8	UTK	Building Access Security	Alarm Management and Response	7/31/2023	1/15/2024	3/31/2024
9	UTHSC	Dentistry – AR & Controlled Substances	Annual Review of Accounts Receivable	10/31/2023	12/31/2023	6/30/2024
10	UTHSC	Dentistry – AR & Controlled Substances	Unclaimed Property	10/31/2023	12/31/2023	6/30/2024
11	UTHSC	Dentistry – AR & Controlled Substances	Controlled Substances Inventory	10/31/2023	12/31/2023	6/30/2024



## Issues by Priority Rating

As of December 31, 2023

5.2





THE UNIVERSITY OF TENNESSEE SYSTEM

TREASURER

5.3

MEMORANDUM

**TO:** Audit and Compliance Committee  
Mr. John Compton, Chair of the Board of Trustees  
Mr. Decosta Jenkins, Chair, Audit and Compliance Committee  
Mr. Bill Rhodes, Chair, Finance and Administration Committee

**FROM:** Mr. Luke Lybrand *LL*

**DATE:** January 26, 2024

**SUBJECT:** Travel Exception Report

---

The Board of Trustee's policy on travel requires the university to report to the Audit and Compliance Committee any travel exceptions approved on behalf of the President, employees in the President's Office, senior-level administrators, or the Sr. Vice President and Chief Financial Officer. For the two quarters ending December 31, 2023, there were no exceptions requested or approved in accordance with the Board's policy.

If you have any questions, please let me know.

c: Mr. Randy Boyd  
Mr. David Miller  
Mr. Brian Daniels  
Ms. Cindy Moore



JASON E. MUMPOWER  
*Comptroller*

January 26, 2024

Mr. Randy Boyd, President  
The University of Tennessee

Dear Mr. Boyd:

Transmitted herewith is the report on the results of certain agreed-upon procedures applied to the statements of revenues and expenses of the intercollegiate athletics programs at the University of Tennessee.

Sincerely,

A handwritten signature in blue ink that reads "Katherine J. Stickel".

Katherine J. Stickel, CPA, CGFM, Director  
Division of State Audit

cc: Mr. Decosta Jenkins  
Chairman of the Audit Committee

Mr. Brian Daniels  
Chief Audit and Compliance Officer  
Office of Audit and Compliance





JASON E. MUMPOWER  
Comptroller

5.4

### **Independent Accountants' Report on the Application of Agreed-upon Procedures**

Mr. Randy Boyd, President  
The University of Tennessee

We have performed the procedures enumerated below on the accompanying statements of revenues and expenses of the University of Tennessee's Intercollegiate Athletics Programs for the year ended June 30, 2023. The institution's management is responsible for the statements of revenues and expenses and the statements' compliance with those requirements.

The University of Tennessee's management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting you in evaluating whether the accompanying statements of revenues and expenses of the University of Tennessee's Intercollegiate Athletics Programs are in compliance with the National Collegiate Athletic Association (NCAA) Bylaw 20.2.4.17 for the year ended June 30, 2023. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Exceptions totaling no more than the lesser of \$75,000 or 10% of the line-item total to which an agreed-upon procedure has been applied are considered insignificant and have not been reported. The procedures that we performed, and our findings are as follows:

#### **Agreed-upon Procedures Related to the Statements of Revenues and Expenses**

- Obtain the summary of revenues and expenses for or on behalf of intercollegiate athletics programs for affiliated and outside organizations prepared by the institution. Recalculate the addition of the amounts on the summary and compare the summary information with the amounts on the statements.
- There were no material reported revenues or expenses for or on behalf of university athletic departments at affiliated or outside organizations.

<b>Procedure</b>	<b>Results</b>
<ul style="list-style-type: none"> <li>Obtain the statements of revenues and expenses of the athletic programs and related notes for the year ended June 30, 2023, as prepared by management. Compare the amounts reported on the statements with the institution's general ledger.</li> </ul>	No exceptions noted.
<b><u>Revenues</u></b>	
<ul style="list-style-type: none"> <li>Compare and agree each operating revenue category reported in the statements during the reporting period to supporting schedules provided by the institution. If a specific reporting category is less than 4% of the total revenues, no other procedures were performed for that specific category.</li> </ul>	No exceptions noted.
<ul style="list-style-type: none"> <li>Compare and agree a sample of operating revenue receipts from the operating revenue supporting schedules to adequate supporting documentation.</li> </ul>	No exceptions noted.
<ul style="list-style-type: none"> <li>At each campus, compare each major revenue account over 10% of the total revenues to prior-period amounts. Obtain and document management's explanation for any variations greater than 10%. Report the analysis as a supplement to the final Agreed-upon Procedures Report.</li> </ul>	No exceptions noted. See the supplements to this report.
<ul style="list-style-type: none"> <li>At Knoxville, review the home football and basketball ticket reports prepared by an independent CPA firm and compare amounts in the reports to the campus statement.</li> </ul>	No exceptions noted. At Chattanooga and Martin, since ticket revenue was less than 4% of campus revenues, no procedures were performed.
<ul style="list-style-type: none"> <li>Compare and agree student fees reported by the institution in the statements to student enrollments during the same reporting period and recalculate totals.</li> </ul>	No exceptions noted. At Knoxville, since student fees were less than 4% of campus revenues, this procedure was not performed.

- If the athletics department is reporting that an allocation of student fees should be countable as generated revenue, recalculate the totals of the department’s methodology for supporting that it is able to count each sport. Agree the calculation to supporting documents such as seat manifests, ticket sales reports, and student fee totals.
  
- Compare direct state or other governmental support recorded by the institution during the reporting period with state appropriations, institutional authorizations, and/or other corroborative supporting documentation and recalculate totals.
  
- Compare the direct institutional support recorded by the institution during the reporting period with the institutional supporting budget transfers documentation and other corroborative supporting documentation and recalculate totals.
  
- Compare the transfers back to institution with permanent transfers back to institution from the athletics department and recalculate totals.
  
- Compare the indirect institutional support recorded by the institution during the reporting period with expense payments, cost allocation detail, and other corroborative supporting documentation and recalculate totals.

The institutions do not report in this manner; therefore, this step was not performed.

Since the athletic departments do not receive direct state or other governmental support, this procedure was not performed.

No exceptions noted. At Knoxville, since there was no direct institutional support, this procedure was not performed.

Since no transfers back to institution exceeded 4% of revenues at any campus, this procedure was not performed.

At Knoxville, no indirect institutional support (line items 6 and 36 on the statement) was reported by the university, as university management determined that most other Southeastern Conference member institutions do not report in this category, and they wanted their statement to be comparable. Chattanooga and Martin decided to report in the same manner. The NCAA agreed-upon procedures handbook states that the university should “input [the] value of costs covered and services provided by the institution to athletics but not charged to athletics including: administrative services provided by the

- Select a sample of settlement reports for away games during the reporting period and agree each selection to the institution’s general ledger and/or the statement and recalculate totals.

university to athletics, but not charged such as Human Resources, Accounting, and Information Technology; facilities maintenance; security; risk management; and utilities.”

No exceptions noted. Only Martin had guarantees that exceeded 4% of total revenues. This procedure was therefore not performed at Chattanooga and Knoxville.
  
- Select a sample of contractual agreements pertaining to revenues derived from guaranteed contests (including payments received due to game cancellations) during the reporting period and compare and agree each selection to the institution’s general ledger and/or the statement and recalculate totals.

No exceptions noted. Only Martin had guarantees that exceeded 4% of total revenues. This procedure was therefore not performed at Chattanooga and Knoxville.
  
- Any contributions of moneys, goods, or services received directly by an intercollegiate athletics program from any affiliated or outside organization, agency, or group of individuals (two or more) not included elsewhere (e.g., contributions by corporate sponsors) that constitutes 10% or more in aggregate for the reporting year of all contributions received for intercollegiate athletics during the reporting periods shall be disclosed in the notes to the statement of athletics department revenue and expenses. Obtain and review supporting documentation for each contribution and recalculate totals.

There were no contributions that met this criterion; therefore, this step was not performed.
  
- Compare the in-kind contributions recorded by the institution during the reporting period with a schedule of in-kind donations and recalculate the totals.

No exceptions noted. Only Martin had in-kind contributions that exceeded 4% of total revenues. This procedure was therefore not performed at Chattanooga and Knoxville.

- Obtain and inspect agreements for the institution’s total media rights as reported in the statement. Compare and agree the media rights revenues to a summary statement of all media rights identified, if applicable, and the institution’s general ledger and recalculate the totals. Ledger totals may be different for total conference distributions if media rights are not broken out separately.

No exceptions noted. Only Knoxville had media rights revenue that exceeded 4% of total revenues. This procedure was therefore not performed at Chattanooga and Martin.
- Compare the amounts recorded in the revenue and expense reporting to general ledger detail for NCAA distributions and other corroborative supporting documents and recalculate totals.

No exceptions noted. Only Martin had NCAA distributions revenue that exceeded 4% of total revenues. This procedure was therefore not performed at Chattanooga and Knoxville.
- Obtain and inspect agreements related to the institution’s conference distributions and participation in revenues from tournaments during the reporting period. Compare and agree the related revenues to the institution’s general ledger and/or statement and recalculate totals.

No exceptions noted. At Chattanooga and Martin, since conference distributions were less than 4% of campus revenues, this procedure was not performed.
- Compare the amount recorded in the revenue reporting category to a general ledger detail of program sales, concessions, novelty sales, and parking as well as any other corroborative supporting documents and recalculate totals.

No exceptions noted. Only Knoxville had program sales, concessions, novelty sales, and parking revenue that exceeded 4% of total revenues. This procedure was therefore not performed at Chattanooga and Martin.
- Obtain and inspect agreements related to the institution’s participation in revenues from royalties, licensing, advertisements, and sponsorships during the reporting period. Compare and agree the related revenues to the institution’s general ledger and/or the statement and recalculate totals.

No exceptions noted at Knoxville. At Chattanooga and Martin, since revenues from royalties, licensing, advertisements, and sponsorships were less than 4% of campus revenues, this procedure was not performed.

- Inspect sports camp contract(s) between the institution and person(s) conducting institution sports camps or clinics during the reporting period. Obtain schedules of camp participants and select a sample of individual camp participant cash receipts from the schedule of sports camp participants. Agree each selection with the institution's general ledger and/or the statement and recalculate totals.
- Obtain and inspect the institution's endowment agreements. Compare the classification and use of endowment and investment income reported in the statement during the reporting period to the uses of income defined within the related endowment agreement and recalculate totals.
- Obtain and inspect agreements related to the institution's revenues from post-season football bowl participation during the reporting period. Compare and agree the related revenues to the institution's general ledger and/or the statement and recalculate totals.

Since sports camp revenues were less than 4% of revenues at each campus, this procedure was not performed.

Since endowment income was less than 4% of revenues at each campus, this procedure was not performed.

Since bowl revenues were less than 4% of campus revenues at each campus, this procedure was not performed. Chattanooga and Martin did not participate in bowl games.

**Expenses**

- Compare and agree each operating expense category reported in the statement during the reporting period to supporting schedules provided by the institution. If a specific reporting category is less than 4% of the total expenses, no other procedures were performed for that specific category.
- Compare and agree a sample of expenses from the operating expense supporting schedules to adequate supporting documentation.
- At each campus, compare each major expense account over 10% of the total expense to prior-period amounts. Obtain and document management's explanation for any variations greater than 10%. Report the analysis as a

No exceptions noted.

No exceptions noted.

No exceptions noted. See the supplements to this report.

supplement to the final Agreed-upon Procedures Report.

- Select a sample of students from the listing of institutional student aid recipients during the reporting period. Data should be captured by the institution through the creation of a squad/eligibility list for each sponsored sport. Obtain individual student-account detail for each selection and compare total aid in the institution's student system to the student's detail in Compliance Assistance (CA) or the institution report that ties directly to the NCAA Membership Financial Reporting System. Confirm information for each student selected was reported accurately in either the NCAA's CA software or entered directly into the NCAA Membership Financial Reporting System using the appropriate criteria. Recalculate totals.
- Obtain and inspect visiting institution's away-game settlement reports received by the institution during the reporting period and agree related expenses to the institution's general ledger and/or the statement. Recalculate totals. Obtain and inspect contractual agreements pertaining to expenses recorded by the institution from guaranteed contests (including payments made due to game cancellations) during the reporting period. Compare and agree related amounts expensed by the institution to the institution's general ledger and/or statement. Recalculate totals.
- Obtain and inspect a listing of coaches employed by the institution and related entities during the reporting period. Select a sample of coaches' contracts that must include football and men's and women's basketball from the listing. Compare and agree the financial terms and conditions of each selection to the related coaching salaries, benefits, and bonuses recorded

At Chattanooga, a student-athlete was incorrectly included on two squad lists as receiving \$3,563 athletic aid for women's indoor track and \$3,563 for women's outdoor track. At Martin, five errors were noted on squad lists received from athletic department personnel. Total countable aid was wrong in each case due to errors in entering the athletic grant in aid or other countable aid amount. Four of the errors were corrected prior to final submission to the Membership Financial Reporting System. No exceptions were noted at Knoxville.

Since guarantee expenses were less than 4% of expenses at each campus, this procedure was not performed.

No exceptions noted.

by the institution and related entities in the statement during the reporting period. Obtain and inspect payroll summary registers for the reporting year for each selection. Compare and agree payroll summary registers from the reporting period to the related coaching salaries, benefits, and bonuses paid by the institution and related entities expense recorded by the institution in the statement during the reporting period. Compare and agree the totals recorded to any employment contracts executed for the sample selected and recalculate totals.

- Obtain and inspect a listing of coaches employed by third parties during the reporting period. Select a sample of coaches' contracts that must include football and men's and women's basketball from the listing. Compare and agree the financial terms and conditions of each selection to the related coaching other compensation and benefits paid by a third party and recorded by the institution in the statement during the reporting period. Obtain and inspect reporting period payroll summary registers for each selection. Compare and agree related payroll summary register to the coaching other compensation and benefits paid by third-party expenses recorded by the institution in the statement during the reporting period. Recalculate totals.
- Select a sample of support staff/administrative personnel employed by the institution and related entities during the reporting period. Obtain and inspect reporting period summary payroll registers for each selection. Compare and agree related summary payroll register to the related support staff/administrative salaries, benefits, and bonuses paid by the institution and related entities expense recorded by the institution in the statement during the reporting period. Recalculate totals.

No employees were employed by third parties during the reporting period; therefore, this step was not performed.

No exceptions noted.



- Select a sample of support staff/administrative personnel employed by third parties during the reporting period. Obtain and inspect reporting period payroll summary registers to the related support staff/administrative other compensation and benefits expense recorded by the institution in the statement during the reporting period. Recalculate totals.

No employees were employed by third parties during the reporting period; therefore, this step was not performed.
- Select a sample of employees receiving severance payments by the institution during the reporting period and agree each severance payment to the related termination letter or employment contract and recalculate totals.

No severance payments were reported at Knoxville or Martin during the reporting period, and severance payments at Chattanooga were less than 4% of expenses; therefore, this step was not performed.
- Compare and agree the institution’s recruiting policies to existing institutional- and NCAA-related policies. Obtain general ledger detail and compare to the total expenses reported and recalculate totals.

Since recruiting expenses were less than 4% of expenses at each campus, this procedure was not performed.
- Compare and agree the institution’s team travel policies to existing institutional- and NCAA-related policies. Obtain general ledger detail and compare to the total expenses reported and recalculate totals.

No exceptions noted.
- Obtain a listing of debt service schedules, lease payments, and rental fees for athletics facilities for the reporting year. Compare a sample of facility payments including the top two highest facility payments to additional supporting documentation (e.g., debt financing agreements, leases, rental agreements). Compare amounts recorded to amounts listed in the general ledger detail and recalculate totals.

At Chattanooga and Martin, since these expenses were less than 4% of campus expenses, this procedure was not performed. At Knoxville, no exceptions were noted.

**Additional agreed-upon procedures**

- At each campus, compare and agree the sports sponsored as reported in the NCAA Membership

No exceptions noted.

Financial Reporting System to the Calculation of Revenue Distribution Equivalencies Report from Compliance Assistance or equivalent supporting equivalency calculations from the institution. Compare current year Grants-in-Aid revenue distribution equivalencies to prior year reported equivalencies.

- At each campus, obtain the institution’s Sports Sponsorship and Demographics Forms Report for the reporting year. Validate that the countable sports reported met the minimum requirement as set forth in the bylaws. Once countable sports have been confirmed, ensure that the institution has properly reported these sports as countable for revenue distribution purposes within the NCAA Membership Financial Reporting System. Compare current year number of Sponsored Sports to prior year reported total.
- At each campus, for Pell grants, agree the total number of Division I student-athletes who, during the academic year, received a Pell grant award and the total value of these Pell grants reported in the NCAA Membership Financial Reporting System to a report, generated out of the institution’s financial aid records, of all student-athlete Pell Grants. Compare current year Pell Grants total to prior year reported total.

No exceptions noted.

At Chattanooga, for 7 of 77 Pell recipients tested, the student’s Pell grant was recorded incorrectly in the NCAA Compliance Assistance software and therefore in the NCAA Membership Financial Reporting System. Three of the Pell recipients were excluded altogether. At Martin, women’s cross-country participants were reported as women’s basketball participants, and the one volleyball participant was reported as a beach volleyball participant in the NCAA Membership Financial Reporting System. The final submissions at Chattanooga and at Martin were corrected. No exceptions were noted at Knoxville.

**Other reporting items**

- Obtain general ledger detail and compare to the total expenses reported as excess transfers to institution or conference realignment expenses.

These categories were not reported at any campus; therefore, this step was not applicable.

Select a sample of transactions to validate the existence of the transaction and accuracy of recording. Recalculate totals.

- Obtain repayment schedules for all outstanding intercollegiate athletics debt during the reporting period. Recalculate annual maturities (consisting of principal and interest) provided in the schedules obtained. Agree the total annual maturities and total outstanding athletic debt to supporting documentation and the institution’s general ledger, as applicable.

No exceptions noted.
- Agree the total outstanding institutional debt to supporting documentation and the institution’s audited financial statements (if available), or the institution’s general ledger.

No exceptions noted.
- Obtain a schedule of all athletics-dedicated endowments maintained by athletics, the institution, and affiliated organizations. Agree the fair value in the schedules to supporting documentation, the general ledger, and audited financial statements, if available.

No exceptions noted.
- Agree the total fair value of institutional endowments to supporting documentation, the institution’s general ledger, and audited financial statements, if available.

No exceptions noted.
- Obtain a schedule of athletics-related capital expenses made by athletics, the institution, and affiliated organizations during the reporting period. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate the existence of the transaction and accuracy of recording. Recalculate the totals.

No exceptions noted.

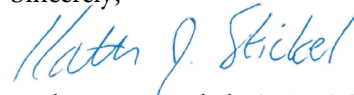
We were engaged by the University of Tennessee management to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct

an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying statements of revenues and expenses of the University of Tennessee's Intercollegiate Athletics Programs for the year ended June 30, 2023. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the University of Tennessee and to meet our other ethical responsibilities in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the institution's management and is not intended to be and should not be used by anyone other than the institution's management.

Sincerely,



Katherine J. Stickel, CPA, CGFM, Director  
Division of State Audit  
January 26, 2024

Audit and Compliance Committee - VII. Consent Agenda

The University of Tennessee at Knoxville  
 Department of Intercollegiate Athletics  
 Statement of Revenues and Expenses  
 For the Year Ended June 30, 2023

5.4

<b>Revenues</b>		
1 Ticket sales		\$ 39,753,883
2 Direct state or other government support		-
3 Student fees		1,000,000
4 Direct institutional support		-
5 Less: transfers to institution		(974,844)
6 Indirect institutional support		-
6a Indirect institutional support -athletic facilities debt service, lease and rental fees		596,445
7 Guarantees		553,321
8 Contributions		62,275,182
9 In-kind		2,472,867
10 Compensation and benefits provided by a third party		-
11 Media rights		37,816,107
12 NCAA distributions		3,675,445
13 Conference distributions (non-media and non-football bowl)		1,133,309
13a Conference distributions of football bowl generated revenue		10,280,481
14 Program, novelty, parking, and concession sales		12,283,275
15 Royalties, licensing, advertisement, and sponsorships		23,914,209
16 Sports camp revenues		1,387,079
17 Athletics restricted endowment and investments income		2,449,720
18 Other operating revenue		1,486,369
19 Football bowl revenues		1,994,457
<b>Subtotal operating revenues</b>		<b>202,097,305</b>
<b>Expenses</b>		
20 Athletic student aid		21,015,250
21 Guarantees		3,788,850
22 Coaching salaries, benefits, and bonuses paid by the university and related entities		34,916,883
23 Coaching salaries, benefits, and bonuses paid by a third party		-
24 Support staff/administrative compensation, benefits, and bonuses paid by the university and related entities		36,040,363
25 Support staff/administrative compensation, benefits, and bonuses paid by a third party		-
26 Severance payments		-
27 Recruiting		4,295,816
28 Team travel		12,863,451
29 Sports equipment, uniforms, and supplies		5,135,896
30 Game expenses		8,155,752
31 Fund raising, marketing, and promotion		5,326,961
32 Sports camp expenses		1,429,731
33 Spirit groups		730,240
34 Athletic facilities debt service, leases, and rental fees		11,731,095
35 Direct overhead and administrative expenses		22,485,615
36 Indirect institutional support		-
37 Medical expenses and insurance		2,219,993
38 Memberships and dues		53,508
39 Student-athlete meals (non-travel)		6,241,524
40 Other operating expenses		11,212,932
41 Football bowl expenses		2,415,268
41a Football bowl expenses - coaching compensation/bonuses		973,391
<b>Subtotal operating expenses</b>		<b>191,032,519</b>
<b>Excess (deficiency) of revenues over (under) expenses</b>		<b>\$ 11,064,786</b>

The accompanying notes are an integral part of this statement.

Other reporting items:		
50 Excess transfers to institution		\$ -
51 Conference realignment expenses		\$ -
52 Total athletics related debt		\$ 129,425,869
53 Total institutional debt		\$ 767,227,658
54 Value of athletics dedicated endowments		\$ 59,021,021
55 Value of institutional endowments		\$ 917,118,793
56 Total athletics related capital expenditures		\$ 67,349,887

Audit and Compliance Committee - VII. Consent Agenda

The University of Tennessee at Chattanooga  
 Department of Intercollegiate Athletics  
 Statement of Revenues and Expenses  
 For the Year Ended June 30, 2023

5.4

<b>Revenues</b>		
1 Ticket sales	\$	859,314.53
2 Direct state or other government support		-
3 Student fees		5,300,661.09
4 Direct institutional support		10,369,942.22
5 Less: transfers to institution		-
6 Indirect institutional support		-
6a Indirect institutional support -athletic facilities debt service, lease and rental fees		-
7 Guarantees		716,000.00
8 Contributions		2,225,050.32
9 In-kind		249,870.00
10 Compensation and benefits provided by a third party		-
11 Media rights		-
12 NCAA distributions		494,197.00
13 Conference distributions (non-media and non-football bowl)		28,570.00
13a Conference distributions of football bowl generated revenue		-
14 Program, novelty, parking, and concession sales		105,561.02
15 Royalties, licensing, advertisement, and sponsorships		753,639.75
16 Sports camp revenues		546,130.93
17 Athletics restricted endowment and investments income		268,640.10
18 Other operating revenue		116,260.66
19 Football bowl revenues		-
<b>Subtotal operating revenues</b>		<b>22,033,837.62</b>
<b>Expenses</b>		
20 Athletic student aid		6,165,711.62
21 Guarantees		6,216.24
22 Coaching salaries, benefits, and bonuses paid by the university and related entities		4,554,677.61
23 Coaching salaries, benefits, and bonuses paid by a third party		-
24 Support staff/administrative compensation, benefits, and bonuses paid by the university and related entities		3,444,956.58
25 Support staff/administrative compensation, benefits, and bonuses paid by a third party		-
26 Severance payments		72,822.00
27 Recruiting		483,262.19
28 Team travel		1,341,348.68
29 Sports equipment, uniforms, and supplies		1,255,551.48
30 Game expenses		272,213.59
31 Fund raising, marketing, and promotion		908,766.61
32 Sports camp expenses		302,417.73
33 Spirit groups		285,709.75
34 Athletic facilities debt service, leases, and rental fees		277,380.76
35 Direct overhead and administrative expenses		450,754.27
36 Indirect institutional support		-
37 Medical expenses and insurance		-
38 Memberships and dues		40,404.00
39 Student-athlete meals (non-travel)		228,394.13
40 Other operating expenses		1,943,250.38
41 Football bowl expenses		-
41a Football bowl expenses - coaching compensation/bonuses		-
<b>Subtotal operating expenses</b>		<b>22,033,837.62</b>
<b>Excess (deficiency) of revenues over (under) expenses</b>	\$	<b>-</b>

The accompanying notes are an integral part of this statement.

Other reporting items:		
50 Excess transfers to institution	\$	-
51 Conference realignment expenses	\$	-
52 Total athletics related debt	\$	11,616,090.59
53 Total institutional debt	\$	104,135,558.22
54 Value of athletics dedicated endowments	\$	5,982,041.52
55 Value of institutional endowments	\$	202,140,628.32
56 Total athletics related capital expenditures	\$	-

Audit and Compliance Committee - VII. Consent Agenda

The University of Tennessee at Martin  
 Department of Intercollegiate Athletics  
 Statement of Revenues and Expenses  
 For the Year Ended June 30, 2023

5.4

<b>Revenues</b>	
1 Ticket sales	\$ 129,019.00
2 Direct state or other government support	-
3 Student fees	1,783,188.98
4 Direct institutional support	8,083,390.61
5 Less: transfers to institution	-
6 Indirect institutional support	-
6a Indirect institutional support -athletic facilities debt service, lease and rental fees	299,706.57
7 Guarantees	1,277,500.00
8 Contributions	1,046,271.06
9 In-kind	824,446.25
10 Compensation and benefits provided by a third party	-
11 Media rights	56,763.24
12 NCAA distributions	881,472.55
13 Conference distributions (non-media and non-football bowl)	348,000.00
13a Conference distributions of football bowl generated revenue	-
14 Program, novelty, parking, and concession sales	161,138.02
15 Royalties, licensing, advertisement, and sponsorships	236,894.22
16 Sports camp revenues	-
17 Athletics restricted endowment and investments income	117,139.69
18 Other operating revenue	3,300.00
19 Football bowl revenues	-
<b>Subtotal operating revenues</b>	<b>15,248,230.19</b>
<b>Expenses</b>	
20 Athletic student aid	4,870,277.12
21 Guarantees	37,808.72
22 Coaching salaries, benefits, and bonuses paid by the university and related entities	2,676,355.51
23 Coaching salaries, benefits, and bonuses paid by a third party	-
24 Support staff/administrative compensation, benefits, and bonuses paid by the university and related entities	2,306,845.56
25 Support staff/administrative compensation, benefits, and bonuses paid by a third party	-
26 Severance payments	-
27 Recruiting	264,119.61
28 Team travel	1,486,612.30
29 Sports equipment, uniforms, and supplies	1,509,229.97
30 Game expenses	245,993.23
31 Fund raising, marketing, and promotion	53,368.62
32 Sports camp expenses	-
33 Spirit groups	46,214.86
34 Athletic facilities debt service, leases, and rental fees	299,706.57
35 Direct overhead and administrative expenses	83,353.72
36 Indirect institutional support	-
37 Medical expenses and insurance	212,937.59
38 Memberships and dues	18,160.28
39 Student-athlete meals (non-travel)	240,445.20
40 Other operating expenses	896,801.33
41 Football bowl expenses	-
41a Football bowl expenses - coaching compensation/bonuses	-
<b>Subtotal operating expenses</b>	<b>15,248,230.19</b>
<b>Excess (deficiency) of revenues over (under) expenses</b>	<b>\$ -</b>

The accompanying notes are an integral part of this statement.

Other reporting items:

50 Excess transfers to institution	\$ -
51 Conference realignment expenses	\$ -
52 Total athletics related debt	\$ 4,029,820.33
53 Total institutional debt	\$ 50,773,900.17
54 Value of athletics dedicated endowments	\$ 3,902,760.00
55 Value of institutional endowments	\$ 54,548,141.00
56 Total athletics related capital expenditures	\$ 78,539.00

**THE UNIVERSITY OF TENNESSEE  
INTERCOLLEGIATE ATHLETIC DEPARTMENTS  
NOTES TO THE STATEMENTS OF REVENUES AND EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2023**

---

5.4

**NOTE 1. CAPITAL ASSETS**

The intercollegiate athletic departments at Knoxville, Chattanooga, and Martin are required to follow all University of Tennessee policies and procedures for acquiring, approving, and disposing of capital assets as set forth by the Board of Trustees. A university purchase order must be issued for purchases of \$10,000 or more. These purchases shall be based upon the principle of competitive bidding. Requisitioning and approving of purchases will begin in the respective athletic department and will then be forwarded to the purchasing department for bidding and the issuance of a purchase order.

Capital assets, which include property, plant, equipment, software, library holdings, and lease assets are reported in the statement of net position at historical cost or at acquisition value at date of donation, or the present value of lease payments plus other associated lease costs, less accumulated depreciation/amortization. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' useful lives are not capitalized.

A capitalization threshold of \$100,000 is used for buildings, land improvements, and infrastructure. Equipment and software (an intangible asset) are capitalized when the unit acquisition cost is \$5,000 or greater and the estimated useful life is one year or more. The capitalization threshold for additions and improvements to infrastructure and land improvements is also \$100,000. The capitalization threshold for additions and improvements to buildings is \$100,000, provided that amount exceeds 20% of the book value of the building. The capitalization threshold for leased assets (also intangible assets) is set at \$100,000. The capitalization threshold for SBITAs (also intangible assets) is set at \$250,000.

These assets, with the exception of land, are depreciated/amortized using the straight-line method over the estimated useful lives of the assets, which range from 1 to 40 years.

**NOTE 2. LONG-TERM DEBT****Knoxville**

Long-term debt activity related to athletic department assets, for the year ended June 30, 2023, was as follows:



**THE UNIVERSITY OF TENNESSEE  
INTERCOLLEGIATE ATHLETIC DEPARTMENTS  
NOTES TO THE STATEMENTS OF REVENUES AND EXPENSES (CONT.)  
FOR THE YEAR ENDED JUNE 30, 2023**

	Beginning Balance	Additions	Reductions	Ending Balance
Payables:				
Bonds	\$ 94,985,938.48	\$ 38,759,743.65	\$ 8,212,127.40	\$ 125,533,554.73
Revolving credit facility	3,368,363.58	12,758,410.21	12,234,459.45	3,892,314.34
<b>Total TSSBA indebtedness</b>	<b>\$ 98,354,302.06</b>	<b>\$ 51,518,153.86</b>	<b>\$ 20,446,586.85</b>	<b>\$ 129,425,869.07</b>

Debt service requirements to maturity for bonds payable at June 30, 2023, for athletic related debt, are as follows:

Year Ending June 30	Principal	Interest	Total
2024	\$ 7,286,106.07	\$ 7,172,389.43	\$ 14,458,495.50
2025	8,781,292.93	6,887,278.22	15,668,571.15
2026	9,071,747.47	6,552,982.28	15,624,729.75
2027	9,507,214.73	6,176,180.74	15,683,395.47
2028-2032	42,121,364.38	25,729,386.47	67,850,750.85
2033-2037	30,685,891.82	20,129,020.75	50,814,912.57
2038-2042	18,186,089.17	15,166,666.25	33,352,755.42
2043-2047	20,048,268.18	10,533,959.97	30,582,228.15
2048-2053	31,711,091.23	4,987,582.61	36,698,673.84
<b>Total</b>	<b>\$ 177,399,065.98</b>	<b>\$ 103,335,446.72</b>	<b>\$ 280,734,512.70</b>

Less:	
Unspent bond proceeds	(51,865,511.25)
TSSBA debt - bonds	<u>\$ 125,533,554.73</u>

**Chattanooga**

Long-term debt activity related to athletic department assets, for the year ended June 30, 2023, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Payables:				
Bonds	\$ 881,854.00	\$ 10,869,531.59	\$ 135,295.00	\$ 11,616,090.59
<b>Total TSSBA indebtedness</b>	<b>\$ 881,854.00</b>	<b>\$ 10,869,531.59</b>	<b>\$ 135,295.00</b>	<b>\$ 11,616,090.59</b>

Debt service requirements to maturity for bonds payable at June 30, 2023, for athletic related debt, are as follows:

**THE UNIVERSITY OF TENNESSEE  
INTERCOLLEGIATE ATHLETIC DEPARTMENTS  
NOTES TO THE STATEMENTS OF REVENUES AND EXPENSES (CONT.)  
FOR THE YEAR ENDED JUNE 30, 2023**

Year Ending June 30	Principal	Interest	Total
2024	\$ 139,365.00	\$ 1,329,006.36	\$ 1,468,371.36
2025	554,967.48	1,314,504.36	1,869,471.84
2026	579,688.70	1,288,853.33	1,868,542.03
2027	608,152.82	1,261,779.29	1,869,932.11
2028-2032	2,799,872.64	5,892,177.96	8,692,050.60
2033-2037	3,390,719.79	5,137,858.97	8,528,578.76
2038-2042	4,353,997.24	4,174,581.46	8,528,578.70
2043-2047	5,590,934.42	2,937,644.24	8,528,578.66
2048-2053	8,843,388.86	1,390,905.56	10,234,294.42
<b>Total</b>	<b>\$ 26,861,086.95</b>	<b>\$ 24,727,311.53</b>	<b>\$ 51,588,398.48</b>
Less:			
Unspent bond proceeds	(15,244,996.36)		
TSSBA debt - bonds	<u>\$ 11,616,090.59</u>		

**Martin**

Long-term debt activity related to athletic department assets, for the year ended June 30, 2023, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Payables:				
Bonds	\$ 4,213,192.74	\$ -	\$ 183,372.41	\$ 4,029,820.33
Total TSSBA indebtedness	<u>\$ 4,213,192.74</u>	<u>\$ -</u>	<u>\$ 183,372.41</u>	<u>\$ 4,029,820.33</u>

Debt service requirements to maturity for bonds payable at June 30, 2023, for athletic related debt, are as follows:

**THE UNIVERSITY OF TENNESSEE  
INTERCOLLEGIATE ATHLETIC DEPARTMENTS  
NOTES TO THE STATEMENTS OF REVENUES AND EXPENSES (CONT.)  
FOR THE YEAR ENDED JUNE 30, 2023**

Year Ending June 30	Principal	Interest	Total
2024	\$ 189,078.10	\$ 99,441.07	\$ 288,519.17
2025	195,810.80	93,077.33	288,888.13
2026	202,244.68	86,242.28	288,486.96
2027	209,764.70	78,917.21	288,681.91
2028-2032	1,172,430.05	293,848.42	1,466,278.47
2033-2037	723,170.00	208,323.72	931,493.72
2038-2042	803,891.00	123,454.79	927,345.79
2043-2045	533,431.00	21,530.43	554,961.43
<b>Total</b>	<b>\$ 4,029,820.33</b>	<b>\$ 1,004,835.25</b>	<b>\$ 5,034,655.58</b>

**NOTE 3. CONTRIBUTIONS**

Contributions are reported on the statements of revenues and expenses for intercollegiate athletics only to the extent that they are expended in the current reporting period. No single donor or small group of donors gave more than 10% of the reported contributions at the University of Tennessee at Knoxville campus. No single donor or small group of donors gave more than 10% of the reported contributions at the University of Tennessee at Chattanooga campus. No single donor or small group of donors gave more than 10% of the reported contributions at the University of Tennessee at Martin campus.

The University of Tennessee at Knoxville  
 Supplementary Information  
 Analysis of Current to Prior-Year Expenses

	2023	2022			
	Actual	Actual	\$ Difference	% Difference	
<b>Operating revenues:</b>					
Ticket sales	\$ 39,753,883	\$ 35,110,289	\$ 4,643,594	13.2%	(1)
Contributions	62,275,182	32,718,373	29,556,809	90.3%	(2)
Media rights	37,816,107	38,135,253	(319,146)	-0.8%	
Royalties, licensing, advertisement, and sponsorships	23,914,209	17,750,733	6,163,476	34.7%	(3)
<b>10% of Revenues</b>	<b>\$ 20,209,731</b>				
<b>Operating expenses:</b>					
Athletic student aid	\$ 21,015,250	\$ 18,412,355	\$ 2,602,895	14.1%	(4)
Coaching salaries, benefits, and bonuses paid by the university and related entities	34,916,833	29,275,136	5,641,697	19.3%	(5)
Support staff/administrative compensation, benefits, and bonuses paid by the university and related entities	36,040,363	32,582,974	3,457,389	10.6%	(6)
Direct overhead and administrative expenses	22,485,615	14,842,858	7,642,757	51.5%	(7)
<b>10% of Expenses</b>	<b>\$ 19,103,252</b>				

- (1) The variance of \$4,643,594 in Ticket sales from fiscal year 2022 to 2023 is attributed to the increase in total tickets sold for home football games. Football ticket sales increased from \$26,782,780 in fiscal year 2022 to \$31,492,805 in fiscal year 2023.
- (2) The variance of \$29,556,809 in Contributions from fiscal year 2022 to 2023 is attributed to the new per seat giving model introduced by UTAD in 2022. Fiscal year 2023 was the first full fiscal year of the new ticket model and updated giving timeline. The timeline was moved up for football, as well as men's and women's basketball, allowing for collections of priority seat giving by or before June 30, 2023. New premium seating in Neyland Stadium and Lindsey Nelson Stadium also lead to the contribution increase. Additionally, the new ticket model removed the "umbrella" annual giving philosophy making contributions mandatory for season tickets by sport. Football contributions increased from \$28,027,812 in 2022 to \$39,737,212 in 2023. Additionally, men's basketball increased from \$2,891,317 in 2022 to \$13,358,596 in 2023. Non-sport specific gifts increased from \$547,462 to \$6,782,994.
- (3) The variance of \$6,163,476 in Royalties, licensing, advertisement, and sponsorships from fiscal year 2022 to fiscal year 2023 is attributed to an increase in sponsorships resulting in an increase to revenue of \$3,415,467. Licensing also increased by \$1,993,741, primarily due to an increase in merchandise sales nationwide from brand growth and recognition (competitive success).
- (4) The variance of \$2,602,895 in Athletic student aid from fiscal year 2022 to fiscal year 2023 is attributed to the academic achievement award distribution for eligible student-athletes. The academic achievement award distribution was awarded for both the fall and spring semester, whereas the fiscal year 2022 awards were only provided for the spring semester.
- (5) The variance of \$5,641,697 in Coaching salaries, benefits, and bonuses paid by the university from fiscal year 2022 to fiscal year 2023 is attributed to an increase in football coaches salaries of \$4,573,739, an increase in track and field coaches salaries of \$420,232, and an increase in rowing coaches salaries of \$72,266. The increases for football specifically were due to the success of the football program in the 2022 season. The increases for track and field and rowing were due to head coaching transitions.
- (6) The variance of \$3,457,389 in Support staff/administrative compensation, benefits, and bonuses paid by the university from fiscal year 2022 to fiscal year 2023 is attributed to an increase in administrative team success bonuses of \$1,062,092, an increase in team support staff salaries of \$724,020, and an increase in administrative and gameday staffing and salaries of \$1,182,756. Additionally, the 5% merit increase effective July 1, 2022 for eligible staff led to a portion of the overall increase.
- (7) The variance of \$7,642,757 in Direct overhead and administrative expenses is attributed to an increase in facility maintenance, utilities, equipment, and other administrative expenses in fiscal year 2023. Sport-specific expenses for facility enhancements, equipment, and maintenance increased by \$6,230,798 from 2022 to 2023. These increases included increases in facility expenses for football (\$3,588,508), baseball (\$1,018,450), aquatic center (\$463,018), and across all other teams (\$1,160,822). Non-sport specific and administrative expenses also increased by \$1,411,959 from fiscal year 2022 to fiscal year 2023.

5.4

The University of Tennessee at Chattanooga  
 Supplementary Information  
 Analysis of Current to Prior-Year Expenses

	2023 Actual	2022 Actual	\$ Difference	% Difference	
<b>Operating revenues:</b>					
Student fees	\$ 5,300,661.09	\$ 5,433,242.38	\$ (132,581.29)	-2.4%	
Direct institutional support	10,369,942.22	8,982,975.38	1,386,966.84	15.4%	(1)
Contributions	2,225,050.32	2,314,420.03	(89,369.71)	-3.9%	
<b>10% of Revenues</b>	<b>\$ 2,203,383.76</b>				
<b>Operating expenses:</b>					
Athletic student aid	\$ 6,165,711.62	\$ 5,856,801.43	\$ 308,910.19	5.3%	
Coaching salaries, benefits, and bonuses paid by the university and related entities	4,554,677.61	4,652,478.10	(97,800.49)	-2.1%	
Support staff/administrative compensation, benefits, and bonuses paid by the university and related entities	3,444,956.58	3,426,675.47	18,281.11	0.5%	
<b>10% of Expenses</b>	<b>\$ 2,203,383.76</b>				

(1) Direct institutional support represents operating expense amounts funded by the university that were not funded by other athletic department revenues. Other athletic department revenues decreased by \$404,256.43, and total athletic department expenses increased by \$982,710.41.

5.4

The University of Tennessee at Martin  
 Supplementary Information  
 Analysis of Current to Prior-Year Expenses

	2023 Actual	2022 Actual	\$ Difference	% Difference	
<b>Operating revenues:</b>					
Student fees	\$ 1,783,188.98	\$ 1,816,783.28	\$ (33,594.30)	-1.8%	
Direct institutional support	8,083,390.61	7,568,007.91	515,382.70	6.8%	
<b>10% of Revenues</b>	<b>\$ 1,524,823.02</b>				
<b>Operating expenses:</b>					
Athletic student aid	\$ 4,870,277.12	\$ 4,718,588.88	\$ 151,688.24	3.2%	
Coaching salaries, benefits, and bonuses paid by the university and related entities	2,676,355.51	2,788,758.24	(112,402.73)	-4.0%	
Support staff/administrative compensation, benefits, and bonuses paid by the university and related entities	2,306,845.56	1,962,639.23	344,206.33	17.5%	(1)
<b>10% of Expenses</b>	<b>\$ 1,524,823.02</b>				

(1) This increase was because a football assistant was hired. Men's basketball filled an operations position. In women's basketball, an assistant coach was moved to a support position. Athletics administration added an associate Athletic Director position, and an academic staff intern was converted to a full-time position. An additional athletic trainer was hired. There were also raises and other reclassifications increasing these salaries and related benefits.

5.4



JASON E. MUMPOWER  
*Comptroller*

January 5, 2024

Mr. Decosta Jenkins, Chair  
University of Tennessee Audit Committee  
400 West Summit Hill Drive  
UT Tower  
Knoxville, TN 37902

Dear Mr. Jenkins:

We have completed the audit fieldwork for the University of Tennessee for the year ended June 30, 2023. *Government Auditing Standards* issued by the Comptroller General of the United States require us to obtain certain representations in writing from management. Attached is a copy of management's representations for your information.

If you have any questions about these procedures, please call Mr. Bob Hunter, the manager in charge of the audit.

Sincerely,

A handwritten signature in blue ink that reads "Katherine J. Stickel".

Katherine J. Stickel, CPA, CGFM, Director  
Division of State Audit

Attachment







THE UNIVERSITY OF TENNESSEE SYSTEM

OFFICE OF THE PRESIDENT

RANDY BOYD  
*President*

REPRESENTATION LETTER  
December 20, 2023

5.5

Ms. Katherine J. Stickel, CPA, CGFM, Director  
Division of State Audit  
Cordell Hull Building  
425 Rep. John Lewis Way N.  
Nashville, Tennessee 37243-1402

Dear Ms. Stickel:

We are providing this representation letter in connection with your audit of the statement of net position; statement of revenues, expenses, and changes in net position; and statement of cash flows of the University of Tennessee as of June 30, 2023, and for the year then ended. We understand that the purpose of your audit is to express opinions on whether the financial statements present fairly, in all material respects, the financial position, changes in financial position, and cash flows of the university in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP); to report on your consideration of internal control over financial reporting and your tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts; and, in support of the statewide single audit, to report on your tests of internal control over compliance with major federal programs and to express an opinion on compliance, in all material respects, with requirements applicable to each of the state's major federal programs, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit:

**Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 30, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for the preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented and/or disclosed in accordance with U.S. GAAP and include all properly classified funds, activities, and other financial information of the primary government and all component units, including related organizations (foundations and joint ventures with an equity interest) required by U.S. GAAP (GASBS 14, as amended; GASBS 54) to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for compliance with applicable laws, regulations, and the provisions of contracts and grant agreements applicable to our entity.
4. We are responsible for and have designed, implemented, and maintained programs and internal controls to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those made at fair value are reasonable.
6. Related party relationships and transactions (including revenues, expenses/expenditures, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties) have been appropriately accounted for and disclosed in the financial statements in accordance with U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment or disclosure in the financial statements.
8. We believe the effects of the uncorrected financial statement misstatements aggregated by the auditor and summarized in the accompanying schedule during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements.
9. When preparing the financial statements, the effects of all known actual or possible unasserted litigation, claims, and assessments, including other liabilities or gain or loss

contingencies, that our lawyer has advised us are probable of assertion and must be accrued and/or disclosed have been accounted for and/or disclosed in accordance with GASB Statement 62 (GASBS 62 ¶96-113).

10. Financial guarantees, whether written or oral, under which the entity is contingently liable, if any, have been properly recorded or disclosed.

**Information Provided**

11. We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records including information obtained from outside of the general and subsidiary ledgers, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of the governing body and committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
  - e. Contracts and grant agreements (including amendments, if any) and any other correspondence that have taken place with federal agencies or pass-through entities and are related to federal programs.
  - f. Documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
12. All material transactions have been properly recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud affecting the entity involving: a) management, b) employees who have significant roles in internal control over financial reporting or major federal programs, or c) others where the fraud could have a material effect on the financial statements or the schedule of expenditures of federal awards.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity financial statements received in communications from employees, former employees, analysts, regulators, or others.

16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
17. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

**Government-Specific**

18. We have made available to you all financial records and related data and all audit or relevant monitoring reports, if any, received from funding sources.
19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have a process to track the status of audit findings and recommendations.
21. We have reported to you all previous financial audits, attestation engagements, performance audits, or other studies (including federal audits) that have been performed on our entity and that are related to the objectives of the audit being undertaken and the corrective actions taken to address significant findings and implement related recommendations.
22. We have disclosed all plans or intentions that may materially affect or change the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, or net position.
23. We are responsible for compliance with the laws, regulations, and the provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we understand and have complied with, identified, and disclosed the requirements of laws, regulations, and the provisions of contracts and grant agreements that have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives or on each major federal program.
24. There are no violations or possible violations of laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
25. We have satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
26. We have complied with all aspects of contractual agreements that would have a material

effect on the financial statements in the event of noncompliance.

27. We have followed applicable laws and regulations in adopting, approving, and amending the budget.
28. We have included in the financial statements all related organizations (i.e., component units) that qualify for inclusion and disclosed all joint ventures with an equity interest and other related organizations in conformity with accounting principles generally accepted in the United States of America as set forth by the Governmental Accounting Standards Board (GASB). All related organizations including all foundations that do not qualify for inclusion in the financial statements in conformity with GASB Statement 14, *The Financial Reporting Entity*, as amended by GASBS 39, *Determining Whether Certain Organizations Are Component Units*, and GASBS 61, *The Financial Reporting Entity: Omnibus*, have been disclosed in the notes to the financial statements.
29. Net position components (net investment in capital assets, restricted, and unrestricted) categories are properly classified and, if applicable, approved.
30. Investments and land and other real estate held by endowments are properly valued.
31. Provisions for uncollectible receivables have been properly identified and recorded.
32. Expenses have been appropriately classified in the statements of revenues, expenses, and changes in net position as operating and nonoperating.
33. Revenues are appropriately classified in the statements of revenues, expenses, and changes in net position within operating revenues, nonoperating revenues, and other revenues.
34. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
35. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
36. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized.
37. We have appropriately disclosed our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position was properly recognized under the policy.
38. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented in accordance with GASB's prescribed guidelines, and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations

underlying the measurement and presentation of the RSI.

39. With respect to the supplementary combining schedule of net position; the supplementary combining schedule of revenues, expenses, and changes in net position; and the supplementary schedule of unrestricted net position:
- a. We acknowledge our responsibility for presenting the supplementary combining schedule of net position; the supplementary combining schedule of revenues, expenses, and changes in net position; and the supplementary schedule of unrestricted net position in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary combining schedule of net position; the supplementary combining schedule of revenues, expenses, and changes in net position; and the supplementary schedule of unrestricted net position, including their form and content, are fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of supplementary combining schedule of net position; the supplementary combining schedule of revenues, expenses, and changes in net position; and the supplementary schedule of unrestricted net position have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - b. If the supplementary combining schedule of net position; the supplementary combining schedule of revenues, expenses, and changes in net position; and the supplementary schedule of unrestricted net position are not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
40. With respect to the schedule of expenditures of federal awards:
- a. We acknowledge and understand our responsibility for the preparation and transmittal of information in accordance with Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) to the Department of Finance and Administration to be reported in the schedule of expenditures of federal awards. We believe the information provided, including its form and content, is fairly presented in accordance with the applicable criteria.
  - b. The methods of measurement and presentation of the schedule of expenditures of federal awards have not changed from those used in the prior period.
  - c. We have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the schedule of expenditures of federal awards.
41. We have taken affirmative action to remind all staff (including internal audit and other

personnel) of the necessity to formally and promptly inform management of any allegations of fraud, potential fraud, or detected fraud.

42. The following have also been properly identified and recorded or disclosed in the financial statements:
  - a. Significant estimates and material contingencies known to management that are required to be disclosed in accordance with GASBS 62.
  - b. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances, line-of-credit, or similar arrangements.
  - c. We have disclosed all utilized bank accounts, including all official and unofficial accounts.
  - d. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
43. Provisions, when material, have been made to reduce excess or obsolete inventories to their estimated net realizable value.
43. We are responsible for making the fair value measurements and disclosures included in the financial statements. In doing so, we assert the following:
  - a. We have made significant fair value assumptions that we believe are reasonable. They appropriately reflect our intent and ability to carry out specific courses of action on behalf of the entity where relevant to the use of fair value measurements or disclosures.
  - b. Our measurement methods, including related assumptions used, resulted in a measure of fair value appropriate for financial statement presentation and disclosure purposes, and we have consistently applied these methods.
  - c. Disclosures related to fair values are complete and adequate.
44. As to the auditee's alternative investments such as hedge funds and private equity funds:
  - a. The measurement methods and consistency in the application of the methods were appropriate.
  - b. The disclosures related to estimated fair value information were complete and accurate.
  - c. No subsequent events requiring adjustment to the estimated fair value measurements and disclosures have occurred.

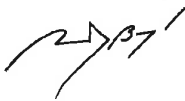
- d. The significant assumptions used by the fund manager are reasonable.
  - e. The assumptions appropriately reflect management's intent and ability to carry out specific courses of action.
45. Our ability to continue as a going concern was evaluated and no disclosures in the financial statements under GASB requirements are necessary.
46. We have provided you with a complete schedule of intercollegiate athletics activities (including appropriate note disclosures to the schedule) which has been prepared in conformity with NCAA legislation. In addition, we have provided you with a list of all known affiliated and outside organizations which provide support to our intercollegiate athletics activities. We have also complied with all NCAA legislation.
47. In fulfilling our responsibility for compliance with assistance provisions:
- a. We are responsible for understanding and complying with, and have complied with, the requirements of the Uniform Guidance, including requirements relating to the preparation of the schedule of expenditures of federal awards, and with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
  - b. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and included the information in the schedule of expenditures of federal awards. This includes funds provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance.
  - c. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal programs that provides reasonable assurance that we are managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
  - d. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
  - e. We have received no requests from a federal agency to audit one or more specific programs as a major program.



- f. We have complied with the direct and material compliance requirements, including when applicable, those set forth in the Uniform Guidance relating to federal awards and have identified and disclosed all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards, including those resulting from other audits or program reviews. There were no disclosures necessary.
- g. We have disclosed to you any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report. There were no disclosures necessary.
- h. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report. There were no disclosures necessary.
- i. Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.
- j. We have provided our interpretations of any compliance requirements that have varying interpretations.
- k. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- l. We have disclosed the nature of any subsequent events that provide additional evidence about conditions existing at the end of the reporting period that affect noncompliance during the reporting period.
- m. There were no such known instances of noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report.
- n. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies in internal control over compliance (including material weaknesses in internal control over compliance), have occurred subsequent to the date for which compliance is audited.
- o. Federal program financial reports and claims for advances and reimbursements are

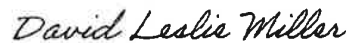
supported by the books and records from which the basic financial statements have been prepared, and are prepared on a basis consistent with that presented in the schedule of expenditures of federal awards.

- p. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- q. We have monitored subrecipients to determine that the subrecipients expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of the Uniform Guidance.
- r. We have taken appropriate action, including issuing management decisions, on a timely basis after receipt of subrecipient's auditor's reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements and have ensured that subrecipients have taken the appropriate and timely corrective action on findings.
- s. We have considered the results of subrecipient audits and made any necessary adjustments to our books and records.
- t. We have charged costs to federal awards in accordance with applicable cost principles.
- u. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions. This schedule was not necessary.
- v. We are responsible for preparing and implementing a corrective action plan for each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
- w. We have disclosed to you all contracts or other agreements with service organizations and have disclosed all communications from the service organization relating to noncompliance at the service organization.




---

Mr. Randy Boyd, President




---

Mr. David Miller, Chief Financial Officer

**University of Tennessee  
Passed on Adjusting Entries  
FYE 6/30/23**

**5.5**

Debit Credit Explanation	Debit	Credit	Net Position Effect
--------------------------------	-------	--------	------------------------

**Known misstatements:**

<b>Tuition and fees</b>	<b>1,600,607.00</b>		
<b>Accounts, notes, and grants receivable</b>		<b>1,600,607.00</b>	(1,600,607.00)

*To reduce accounts receivable because amounts due from two hospitals in Memphis were booked by both the Bursar's office and the Contracts office.*

