

**MIDDLE TENNESSEE STATE UNIVERSITY
BOARD OF TRUSTEES**

**AUDIT AND COMPLIANCE COMMITTEE
MINUTES**

The Audit and Compliance Committee met on Tuesday, May 19, 2026, in the MEC Meeting Room in the Miller Education Center at Middle Tennessee State University.

Call to Order and Opening Remarks

Committee Chair Tom Boyd called the meeting to order at 11:33 a.m. and welcomed everyone in attendance. He expressed his appreciation to Brenda Burkhart for filling in as Chief Audit Executive for the last several months.

Roll Call

The following Committee members were in attendance: Trustees J.B. Baker, Pete DeLay, John Floyd, Jimmy Granbery, Bill Jones, Kari Neely, Steve Smith, Christine Karbowskiak-Vanek, Michael Wade, and Michai Mosby. Chad White was unable to attend the meeting. Chair Boyd appeared electronically. A quorum was declared present.

Dr. Mark Byrnes, University Provost; Joe Bales, Vice President for University Advancement; Yvette Clark, Vice President for Information Technology and Chief Information Officer; James Floyd, Vice President for Legal Affairs, General Counsel, and Secretary to the Board of Trustees; Drew Harpool, Vice President for Business and Finance; Dr. Danny Kelley, Interim Vice President for Student Affairs and Dean of Students; Dr. Andrew Oppmann, Vice President for Marketing and Communications; Kim Edgar, Assistant to the President and Chief of Staff; and Brenda Burkhart, Interim Chief Audit Executive were also in attendance. Dr. Sidney A. McPhee was not present.

Approval of Minutes - Action

The first agenda item was approval of the minutes from the February 24, 2026, Audit and Compliance Committee meeting. Trustee DeLay moved to approve the minutes from the February 24, 2026, meeting and Trustee Jones seconded the motion. A roll call vote was taken

with all Committee members voting “Approved”. The motion was carried unanimously and the minutes of the February 24, 2026 meeting of the Audit and Compliance Committee were approved.

Report on Annual Internal Audit Assurances – Information

The report on the Annual Internal Audit Assurances was presented by Brenda Burkhart. The Audit and Compliance Committee Charter require the Audit and Compliance Committee to ensure the Chief Audit Executive’s administrative reporting relationship to the President is independent. The Global Audit Standards require organizational independence of the internal audit function. There were no concerns with independence to report. To address the other communication requirements of the Global Audit Standards, there have been no instances of management’s acceptance of excessive risk identified. For internal quality assessments, the last formal assessment report was dated July 31, 2025, and the planned internal assessment for fiscal year 2026 has been deferred to fiscal year 2027.

Results of External Reviews – Information

Brenda Burkhart presented the results of one external review. The Internal Audit Office of the Tennessee Bureau of Investigation for the period July 1, 2025 to March 31, 2026 was completed with no findings, recommendations, or instances of fraud, waste, or abuse.

Quarterly Report – Results of Internal Audit Reports – Information

Brenda Burkhart reported that no audit reports have been issued since the last meeting. There are three reports currently in the draft report stage.

Non-Public Executive Session

The Committee adjourned the public session at 11:33 a.m. and entered non-public executive session at 11:42 a.m. to discuss topics permissible by appropriate law. The non-public executive session adjourned at 12:15 p.m.

Respectfully submitted,
Audit and Compliance Committee