



THE UNIVERSITY OF TENNESSEE BOARD OF TRUSTEES

MINUTES OF THE AUDIT AND COMPLIANCE COMMITTEE February 26, 2026

The Audit and Compliance Committee of The University of Tennessee Board of Trustees met at 3:30 p.m. (CST) on Thursday, February 26, 2026. The meeting was held at the University's system administration office located at the UT Tower, Plaza Level, 400 W. Summit Hill Drive, Knoxville, Tennessee.

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

Other Trustees Present: Hon. William E. Haslam; Ashlee C. Mallon (Student Trustee); Shanea A. McKinney; William C. (Bill) Rhodes III; Donald J. Smith; J. David Wade; David N. Watson; and Jamie R. Woodson.

University Administration: President Randy Boyd; Brian Daniels, Chief Audit and Compliance Officer; David Miller, Senior Vice President and Chief Financial Officer; Cynthia C. Moore, Board Secretary and Special Counsel; C. Ryan Stinnett, General Counsel; Chancellor Melinda Arnold (UT Southern); Chancellor Lori Mann Bruce (UT Chattanooga); Chancellor Peter Buckley (UT Health Science Center); Chancellor Yancy Freeman (UT Martin); and Chancellor Donde Plowman (UT Knoxville). Additional members of the UT senior leadership and staff were also in attendance.

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 called the meeting to order and welcomed everyone to the meeting.

Requests to Address the Board

There were no requests to address the Board assigned to be heard by the Committee.

Approval of the Minutes

Committee Chair Jenkins noted that the minutes of the prior meeting were included in the meeting materials (Tab 1). Upon motion duly made and seconded, the Committee approved the minutes as presented.

2026 Institutional Compliance Plan

Chief Audit and Compliance Officer Brian Daniels introduced the proposed 2026 Institutional Compliance Plan and noted that Committee approval is required under the Committee Charter. Dr. Sarah Pruett, Executive Director of Institutional Compliance, presented the plan. Dr. Pruett began by highlighting significant accomplishments from 2025, including the successful implementation of a systemwide outside interest disclosure process for faculty and staff, development of a new compliance risk assessment structure, and completion of continuity of operations plans across all campuses and institutes.

She explained that the 2026 plan is organized around a connected, risk-based approach emphasizing ethics and outreach, policy development and revision, enhanced compliance monitoring, and staff development. She discussed efforts to strengthen privacy awareness training, prepare for new ADA digital accessibility requirements, coordinate policy review activities with the Office of General Counsel, and implement a new risk-based compliance assessment process utilizing proactive monitoring techniques.

Dr. Pruett also reviewed initiatives in research compliance, including monitoring changes in federal and state regulations, strengthening research security policies, implementing award certification monitoring, and expanding staff expertise in research compliance. She concluded with an overview of environmental health and safety initiatives, including continuity plan exercises, policy development, performance metrics, and a statewide peer review process for campus environmental health and safety programs.

In response to questions from Committee members, Dr. Pruett discussed the resources available to implement the plan and identified ADA web accessibility compliance as one of the University's most significant compliance challenges because of its systemwide impact on websites, instructional materials, and learning management systems.

Upon motion duly made and seconded, the Committee approved the 2026 Institutional Compliance Plan (Tab 2 of the meeting materials).

2026 Internal Audit Plan

Mr. Daniels introduced the 2026 Internal Audit Plan and recognized Andrea Addis for leading development of the proposed plan before assuming her interim responsibilities as Treasurer. He also introduced James Hodge, who will serve as Interim Executive Director of Internal Audit.

Ms. Addis reviewed the department's strategic goals, which focus on operational excellence, measurable value, team excellence, and expanded information technology audit capabilities. She explained that the department has developed key performance indicators to measure audit quality, stakeholder value, professional development, and IT audit maturity.

She described the proposed audit plan as consisting of risk-based audits, annual audits, and advisory services, with increased emphasis on systemwide engagements aligned with enterprise risks. Audit priorities include research compliance, information technology controls, third-party risk management, Health Insurance Portability and Accountability Act (HIPAA) data security, internal controls, and advisory services supporting institutional risk management. Ms. Addis also discussed preparations for the department's required external quality assessment and continued quality assurance activities.

Committee members discussed the development of the department's performance measures and the role of artificial intelligence in both improving audit processes and providing assurance regarding institutional use of emerging technologies. Additional discussion focused on research freezer compliance and the importance of inventory management and backup systems to protect valuable research assets.

Upon motion duly made and seconded, the Committee approved the 2026 Internal Audit Plan (Tab 3 of the meeting materials).

Campus Safety - UT Health Science Center

Raaj Kurapati, Executive Vice Chancellor and Chief Operating Officer, and Chief Anthony Berryhill presented an overview of campus safety and security initiatives at the UT Health Science Center.

The presentation highlighted the institution's comprehensive approach to campus safety through investments in physical infrastructure, technology, personnel, and partnerships with local law enforcement agencies. Mr. Kurapati described ongoing efforts to better define the campus perimeter through fencing, improved signage, enhanced lighting, and parking security improvements designed to deter criminal activity in the surrounding urban environment.

The presenters discussed continued investments in technology, including approximately 3,000 security cameras across campus, enhanced emergency operations capabilities, and evaluation of artificial intelligence applications to strengthen campus monitoring and response. The Committee also received an overview of organizational structures supporting campus safety and emergency preparedness.

Committee discussion emphasized the importance of maintaining a secure campus environment despite challenges associated with the surrounding community and highlighted the institution's continued progress in reducing campus crime and improving overall safety.

Enterprise Risk Overview

Mr. Daniels presented an overview of the University's enterprise risk assessment process and summarized the results of a recent systemwide risk assessment involving more than 100 institutional stakeholders.

The presentation compared the University's top enterprise risks with national higher education trends identified through a survey conducted by United Educators. Areas of continuing significance included enrollment management, cybersecurity and data security, public safety, athletics, and student information systems. Mr. Daniels noted that several risks, including public safety and athletics, rank higher within the University than nationally, reflecting the institution's particular operational environment and priorities.

The Committee discussed the value of monitoring enterprise risk trends over time to inform strategic planning and oversight activities.

2025 Financial and Compliance Audit Report

Committee Chair Jenkins reported that the University's annual financial and compliance audit had been completed by the Tennessee Comptroller's Office. The Committee received and accepted the report.

Consent Agenda

Committee Chair Jenkins called the Committee's attention to the informational items included in the Consent Agenda (Tab 6), including:

- External Audit – Management Representation Letter; and
- Travel Exception Report.
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No items were removed from the Consent Agenda for separate discussion.

Other Business and Executive Session

With no further public business before the Committee, Committee Chair Jenkins announced that the Committee would meet in non-public executive session in accordance with Tennessee Code Annotated § 4-35-108 to review confidential matters, including audits, investigations, and litigation. The public portion of the meeting was adjourned.

Respectfully Submitted,

/s/ Cynthia C. Moore
Cynthia C. Moore
Secretary and Special Counsel