

EAST TENNESSEE STATE UNIVERSITY  
BOARD OF TRUSTEES  
AUDIT COMMITTEE

MINUTES

May 21, 2026  
Johnson City, Tennessee

The East Tennessee State University Board of Trustees' Audit Committee met on Thursday, May 21, 2026, at 11:18 a.m. in the East Tennessee Room of the D.P. Culp Student Center.

**I. Call to Order**

Committee Chair Ron Ramsey called the meeting to order at 11:18 a.m.

**II. Roll Call**

Board Secretary Dr. Adam Green conducted the roll call. The following committee members were physically present:

Committee Chair Ron Ramsey  
Trustee Wade Farmer  
Trustee Dorothy Grisham  
Trustee Melissa Steagall-Jones

Other Trustees present were Charles Allen, Janet Ayers, Dr. Steph Frye-Clark, Jon Lundberg, Grant Summers, Tony Treadway, and Aashi Vora.

**III. Approval of the Committee Minutes from February 20, 2026**

The minutes from the February 20, 2026, meeting of the Audit Committee were approved as submitted with Trustee Wade Farmer making the motion and Trustee Dorothy Grisham seconding the motion. The motion passed unanimously.

**IV. Action Item: Revisions to FY26 Audit Plan**

Ms. Becky Lewis, Chief Audit Executive, requested four additions to the Audit Plan. She said her office has received notice of three possible fraud, waste, or abuse concerns. Those will be investigated by Internal Audit and/or assigned to the appropriate authority. In addition, an engagement was requested by the new ETSU GEAR UP program for recommendations related to financial oversight, expenditure responsibilities, and coordination between the university and six local school districts participating in the GEAR UP grant.

Trustee Dorothy Grisham made a motion that the revisions to the plan be adopted, and Trustee Melissa Steagall-Jones seconded the motion. It passed unanimously.

**V. Annual Review of Charters**

Ms. Lewis indicated that there are three university charters that the Audit Committee must review: the Audit Committee Charter, the Internal Audit Charter, and the Compliance Charter. She said that Internal Audit has reviewed the first two with no changes recommended in either. The Compliance Office and the Office of Legal Counsel reviewed the Compliance Charter, and no changes were recommended.

**VI. Annual Review of Policies**

Ms. Lewis reported that her office has reviewed the Internal Audit Policy and the Preventing and Reporting Fraud, Waste, or Abuse Policy. No changes are recommended. The Conflict of Interest Policy and the Employee Code of Conduct Policy were reviewed by the Office of Human Resources and the Office of Legal Counsel. No changes were recommended.

**VII. Audits and Investigations Performed February Through April 2026**

Ms. Lewis told the committee that one audit was completed during this period by her office, dealing with employee fee waivers and tuition reimbursements. There were two observations. First, related to employee fee waivers, it was determined that updates need to be made to the university's personnel policy, reflecting the university's transition from the Tennessee Board of Regents to its status as a Locally-Governed Institution. And with the recent addition of winter session courses and seven-week courses, definitions should be updated. Related to employee tuition reimbursements, definitions need to be updated, ambiguity should be eliminated, and inaccurate or outdated processes or provisions should be revised.

**VIII. Recommendation Log Status as of April 30, 2026**

Ms. Lewis outlined the status of prior audit recommendations, indicating that her office is continuing to perform follow-up reviews. Because of the implementation of the Voyager system, she said, review of ProCard processes and procedures had to be halted but will resume this summer.

**IX. Other Business**

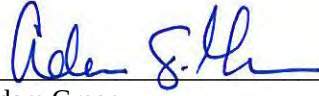
There was no other business to come before the committee.

**X. Executive Session to Discuss Active Audits, Enterprise Risk Management, and Review University Risks and Related Internal Controls**

The committee adjourned at 11:29 a.m. to go into executive session.

## **XI. Adjournment**

Respectfully submitted,



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Adam Green  
Secretary of the Board of Trustees

Approved by the Board of Trustees at its September 11, 2026 meeting.