

PERFORMANCE AUDIT

Office of the Comptroller of the Treasury

December 2011



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY

Department of Audit
Division of State Audit



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COMPTROLLER OF THE TREASURY
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December 29, 2011

The Honorable Ron Ramsey
Speaker of the Senate
and
The Honorable Beth Harwell
Speaker of the House of Representatives
and
Members of the General Assembly
State Capitol
Nashville, Tennessee 37243
and
The Honorable Justin P. Wilson
Comptroller of the Treasury
State Capitol
Nashville, Tennessee 37243

Ladies and Gentlemen:

We have conducted a performance audit of selected programs and activities of the Office of the Comptroller of the Treasury for the period July 1, 2010, through June 30, 2011.

Since we are not independent with respect to the Office of the Comptroller of the Treasury, we do not express any assurance on internal control and on compliance.

Our audit resulted in no audit findings.

We have reported less significant matters involving internal control to the office's management in a separate letter.

Sincerely,

Arthur A. Hayes, Jr., CPA
Director

AAH/sah
11/090

State of Tennessee

A u d i t H i g h l i g h t s

Comptroller of the Treasury

Division of State Audit

Performance Audit
Office of the Comptroller of the Treasury
December 2011

AUDIT SCOPE

We have audited the Office of the Comptroller of the Treasury for the period July 1, 2010, through June 30, 2011. Our audit scope included a review of internal control and compliance with laws, regulations, and provisions of contracts or grant agreements in the areas of revenues and expenditures, emergency preparedness, contracts, the Property Tax Relief Fund, the Small Business Advocate function, equipment, personnel, and password policy.

The auditors are not considered independent of the audited entity because they are employees of the Office of the Comptroller of the Treasury.

AUDIT FINDINGS

The audit report contains no findings.

**Performance Audit
Office of the Comptroller of the Treasury**

TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTION	1
Post-Audit Authority	1
Background	1
AUDIT SCOPE	3
PRIOR AUDIT FINDINGS	3
OBJECTIVES, METHODOLOGIES, AND CONCLUSIONS	5
Revenues and Expenditures	5
Emergency Preparedness	7
Contracts	7
Property Tax Relief Fund	8
Small Business Advocate Function	9
Equipment	9
Personnel	10
Password Policy	11
OBSERVATIONS AND COMMENTS	12
Management's Responsibility for Risk Assessment	12
Fraud Considerations	13
APPENDICES	14
Allotment Codes	14
Boards and Commissions	15

Performance Audit Office of the Comptroller of the Treasury

INTRODUCTION

POST-AUDIT AUTHORITY

This is the report on the audit of the Office of the Comptroller of the Treasury. The audit was conducted pursuant to Section 4-3-304, *Tennessee Code Annotated*, which requires the Department of Audit to “perform currently a post-audit of all accounts and other financial records of the state government, and of any department, institution, office, or agency thereof in accordance with generally accepted auditing standards and in accordance with such procedures as may be established by the comptroller.”

Section 8-4-109, *Tennessee Code Annotated*, authorizes the Comptroller of the Treasury to audit any books and records of any governmental entity that handles public funds when the Comptroller considers an audit to be necessary or appropriate.

BACKGROUND

The Comptroller of the Treasury is a constitutional officer elected by the General Assembly for a two-year term. The functions and duties of the office are assigned through various legislative enactments. The Office of the Comptroller of the Treasury is organized into several divisions to discharge its statutory duties. Each division’s basic functions are described below.

The Division of Administration provides direction, coordination, and supervision to the divisions within the Comptroller’s Office and represents the Comptroller on various boards and commissions.

The Office of Management Services provides administrative and support services to the divisions of the Comptroller’s Office in the areas of accounting, budgeting, personnel, information systems, and printing. The office assists the Comptroller in policy and contract matters and provides staff support for several boards and commissions.

The Division of State Audit conducts financial and compliance and performance audits; conducts investigations; and performs special studies to provide the General Assembly, the Governor, and citizens of Tennessee with objective information about the state’s financial condition and the performance of the state’s many agencies and programs. The TennCare section of the Division of State Audit, under an agreement with the Department of Finance and Administration, performs certain audit and rate-setting functions for the state’s TennCare program.

The Division of County Audit is responsible for annual audits of all 95 counties in the state. The division establishes standards for county audits conducted by public accounting firms. The division assists local governments with financial administration questions.

The Division of Municipal Audit ensures that municipalities, designated school system funds, utility districts, and government-funded nonprofit agencies are audited as required by state statute. The division investigates and issues reports on allegations of misconduct, fraud, or waste in local government, often referring findings to other agencies for appropriate action.

The Office of State and Local Finance manages the state debt, including issuance of all bonds and notes and payment of such debt. This office serves as staff for the State Funding Board, State School Bond Authority, Tennessee Local Development Authority, and Bond Finance Committee of the Tennessee Housing Development Agency. The office also approves certain debt obligations of local governments, approves budgets of local governments which have certain debt obligations outstanding, and assists local governments with other debt and financial management issues.

The Division of Property Assessments assists local governments in assessment of property for tax purposes and administers the property tax relief program, which provides reimbursements to low-income elderly or disabled persons and certain disabled veterans or their surviving spouses.

The Office of State Assessed Properties annually appraises and assesses all public utility and transportation properties as prescribed in Section 67-5-1301, *Tennessee Code Annotated*. These assessments are certified to counties, cities, and other taxing jurisdictions for the billing and collection of property taxes.

The Office of Local Government provides technical assistance to local governments in redistricting efforts and in establishing precincts, maintains county precinct information, and provides mapping services using geographic information systems (GIS) technology.

The Offices of Research and Education Accountability prepares reports at the request of the Comptroller and the General Assembly on various state and local government issues. The Office of Education Accountability monitors the performance of Tennessee's elementary and secondary school systems and provides the General Assembly with reports on selected education topics.

The Office of Open Records Counsel provides information and advice to citizens and local government officials regarding the Tennessee Public Records Act, collects data regarding Open Meetings Law inquiries and problems, and provides educational programs on Public Records and Open Meetings.

The State Board of Equalization is responsible for assuring constitutional and statutory compliance in assessments of property for ad valorem taxes. The board establishes rules and hears county and public utility assessment appeals.

The Office of Small Business Advocate was established by Public Chapter 1129, Acts of 2010. The office provides information and answers questions for owners of businesses with 50 or fewer employees. The office may act as a mediator to help resolve issues involving small businesses and state departments and agencies.

An organization chart of the office is on the following page.

AUDIT SCOPE

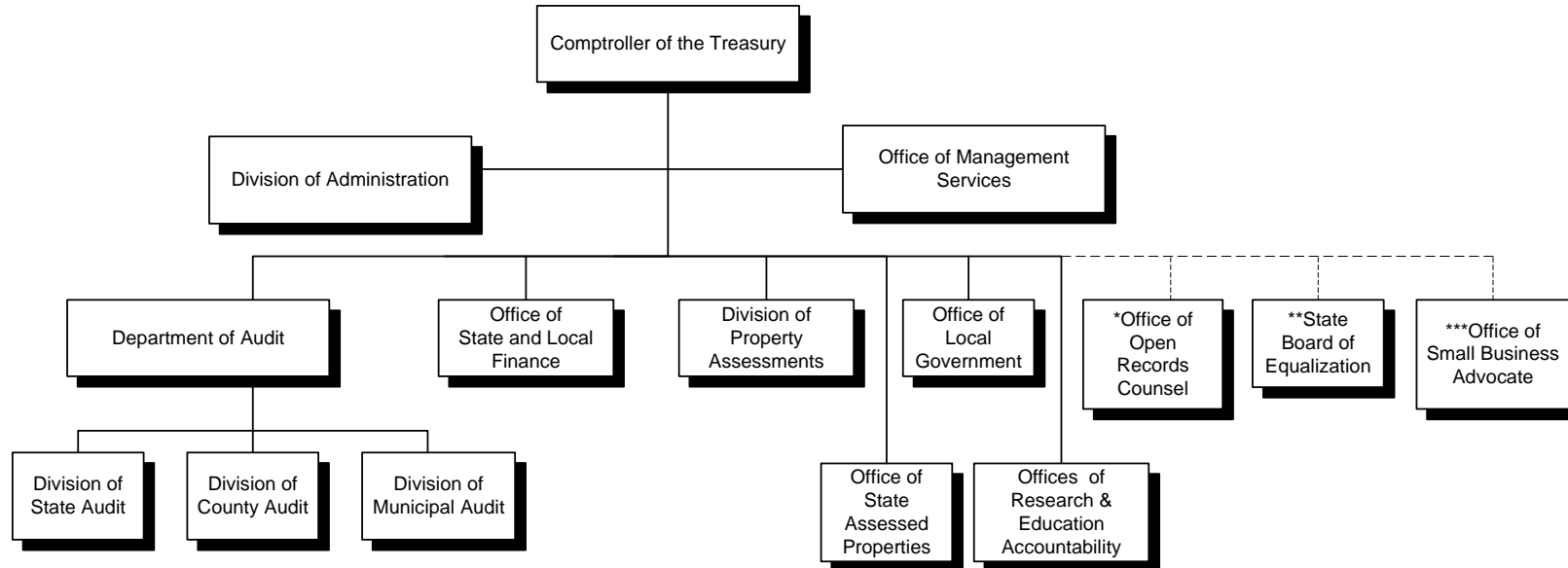
We have audited the Office of the Comptroller of the Treasury for the period July 1, 2010, through June 30, 2011. Our audit scope included a review of internal control and compliance with laws, regulations, and provisions of contracts or grant agreements in the areas of revenues and expenditures, emergency preparedness, contracts, the Property Tax Relief Fund, correspondence, the Small Business Advocate function, equipment, personnel, and password policy.

The auditors are not considered independent of the audited entity because they are employees of the Office of the Comptroller of the Treasury.

PRIOR AUDIT FINDINGS

There were no audit findings in the prior audit report.

Comptroller of the Treasury Organization Chart



- * The Office of Open Records Council is housed within the Comptroller's office for administrative purposes.
- ** The Comptroller is a member of the State Board of Equalization, and the Board staff is housed within the Comptroller's office for administrative purposes.
- ***The Office of Small Business Advocate is housed within the Comptroller's office for administrative purposes.

OBJECTIVES, METHODOLOGIES, AND CONCLUSIONS

REVENUES AND EXPENDITURES

Our objectives in reviewing revenues and expenditures were to determine whether

- the office experienced significant or unusual fluctuations in revenues;
- the office experienced significant or unusual fluctuations in operating expenditures;
- the office experienced significant or unusual fluctuations in salary expenditures;
- the office had procurement card controls in place;
- procurement cards were used to make unusual or large purchases and, in such cases, to determine if the related expenditures were properly approved and adequately supported;
- significant expenditures related to the Integrated Multi Processing of Administrative and CAMA Technology (IMPACT) contract were necessary and reasonable;
- cell phone and Blackberry expenditures incurred by employees were necessary and reasonable; and
- travel expenditures incurred by employees were necessary and reasonable and expenditure reports were routinely reviewed for evidence of duplicate travel claims.

We interviewed key personnel and reviewed policies and procedures to gain an understanding of the controls over cash receipts. To determine whether the office experienced significant or unusual fluctuations in revenues, we obtained a summary of all revenues by division for the Comptroller's office. We obtained fiscal year 2008, 2009, and 2010 data from prior audit working papers and fiscal year 2011 data from the Edison system. We analyzed the changes in revenues from 2008 through 2010 and estimated the expected revenues for the current fiscal year.

To determine whether the office experienced significant or unusual fluctuations in expenditures, we obtained a summary of all expenditures by division for the Comptroller's office. We obtained fiscal year 2008, 2009, and 2010 data from the prior audit working papers and fiscal year 2011 data from the Edison system. We analyzed the changes in expenditures from 2008 through 2010 and estimated the expected expenditures for the current fiscal year.

To determine whether the office experienced significant or unusual fluctuations in salary expenditures, we obtained salary data by division from prior audit working papers for fiscal

years 2008, 2009, and 2010 and from Edison for 2011. We performed analytical procedures comparing the changes over time for each division's total payroll with current amounts.

We documented procurement card controls and determined that controls were in place. To determine whether procurement cards were used to make unusual or large purchases, we reviewed all procurement card statements and logs for unusual or large items. We reviewed expenditures related to the IMPACT system contract to determine whether significant expenditures were reasonable and necessary.

We interviewed key personnel and documented and verified procedures for review and approval of cell phones and Blackberries. To determine whether cell phone and Blackberry expenditures incurred by employees were necessary and reasonable, we reviewed billing reports for any large or unusual bills.

We reviewed travel claim policies and procedures and reviewed a sample of travel claims to determine if the travel expenditures incurred were necessary and reasonable. We also interviewed key personnel and reviewed supporting documentation to determine if management routinely reviewed Edison reports for evidence of duplicate travel claims. In order to determine that travel expenditures appeared proper, we reviewed a listing of all travel expenditures for the audit period looking for evidence of excessive or unnecessary charges.

Based on our interviews, reviews, and testwork, we determined that

- the significant variances we noted between our estimated revenues and the current year amounts were adequately explained by management;
- the significant variance we noted between our estimated expenditures and the current year amounts was adequately explained by management;
- the office experienced no significant or unusual fluctuations in salary expenditures;
- the office had procurement card controls in place;
- procurement cards were not used to make unusual or large purchases;
- expenditures related to the IMPACT system contract were not significant for fiscal year 2011;
- cell phone and Blackberry expenditures incurred by employees were necessary and reasonable; and
- travel expenditures incurred by employees were necessary and reasonable and management routinely reviewed Edison reports for evidence of duplicate travel claims.

EMERGENCY PREPAREDNESS

Our objectives in reviewing emergency preparedness procedures were to determine whether

- policies and procedures were in place to provide reasonable assurance that the office would experience a minimal loss of data and function in case of an emergency and
- key employees were aware of the disaster recovery plan and prepared to carry it out in case of an emergency.

To gain an understanding of the controls over emergency preparedness and to determine if key employees were aware of the disaster recovery plan and prepared to carry it out, we interviewed key personnel and observed some of the procedures followed by the Information Technology section. We also reviewed a copy of the disaster recovery plan.

Based on our interviews, observations, and review, we determined that

- policies and procedures were in place which provide reasonable assurance that the office would experience a minimal loss of data and function in case of an emergency and
- key employees were aware of the disaster recovery plan and were prepared to carry it out in case of an emergency.

CONTRACTS

Our objective in reviewing Comptroller contracts was to determine whether the contract approval process was completed within policy timeframes.

To determine whether the contract approval process was completed within policy timeframes, we interviewed key personnel, reviewed the contract approval policy, and obtained a listing from the Legislative Sourcing Oversight Manager of fiscal year 2011 Comptroller contracts received by the Chief Procurement Officer after the contract start date. We reviewed the Comptroller's policy stating that all Comptroller offices/divisions are required to submit all contract documentation 90 days prior to the start date for simple contracts, 6 months prior to the start date for most contracts, and 12 months prior to the start date for newly created contracts.

Based on our interviews with the Legislative Sourcing Oversight Manager and the Business Administration Manager and reviews, we determined that the approval process for Comptroller contracts was completed within policy timeframes. Although four contracts were

not received by the Chief Procurement Officer before the contract start date, the Business Administration Manager provided reasonable explanations for the delay.

PROPERTY TAX RELIEF FUND

Our objectives in reviewing the Property Tax Relief Program were to determine whether

- tax relief employees verified critical information entered in the Tax Relief Approval Information Network (TRAIN) system;
- tax relief employees with access to TRAIN could not bypass TRAIN approval controls by entering payments directly in Edison; and
- any duplicate or unusually large payments were made in recent tax years.

We interviewed key personnel to determine whether tax relief employees verified critical information entered in TRAIN and whether tax relief employees with access to TRAIN could bypass TRAIN approval controls by entering payments directly in Edison. We observed the various screens for evidence of employee approval on TRAIN that must be checked “OK to pay” for an application to be approved. We observed an employee’s attempt to review an application that he had examined earlier in the day and noted that the system would not allow him to make changes to any of the screens. We determined that the interface between TRAIN and Edison prevents tax relief employees from entering payments directly in Edison; Edison will only receive a batch file that Information Technology must run and send to Edison for checks to be processed. To determine whether any duplicate or unusually large payments were made in recent years, we reviewed the tax relief payments for six tax years (2005 through 2010).

Based on our interviews, observations, and review, we determined that

- tax relief employees verified critical information entered in TRAIN;
- tax relief employees with access to TRAIN could not bypass TRAIN approval controls by entering payments directly in Edison; and
- no duplicate or unusually large property tax relief payments were made in recent tax years.

SMALL BUSINESS ADVOCATE FUNCTION

Since the Office of Small Business Advocate was established during fiscal year 2011, we reviewed its operations. Our objectives in reviewing the Office of Small Business Advocate were to determine whether

- the office was established pursuant to the bill passed by the legislature and
- the activities performed by the office were in agreement with the responsibilities of the office specified in Public Chapter No. 1129.

To determine if the office was established pursuant to the bill passed by the legislature, we reviewed Public Chapter No. 1129 and interviewed Small Business Advocate personnel.

To determine if the activities performed by the office were in agreement with its specified responsibilities, we compared sections of Public Chapter No. 1129 with the activities performed by the Office of Small Business Advocate. We also reviewed the Office of Small Business Advocate's report on statutory compliance, the 2011 "A Report to the Governor and 107th Tennessee General Assembly," and the 2011 report to the Chairman of the Senate Commerce, Labor, and Agriculture Committee and the Chairman of the Commerce Committee of the House of Representatives. We observed the link to the Office of Small Business Advocate on the Comptroller's website, which was mandated in Section 8 of Public Chapter No. 1129. We also reviewed additional recent activities of the office.

Based on our interviews and reviews, we determined that

- the office was established pursuant to the bill passed by the legislature and
- the activities performed by the office were in agreement with the responsibilities of the office specified in Public Chapter No. 1129.

EQUIPMENT

Our objectives in reviewing equipment were to determine whether

- the errors that resulted during the transfer of equipment from the Property of the State of Tennessee (POST) system to Edison had been corrected and
- equipment items were correctly recorded in Edison.

To determine if the errors that resulted during the transfer of equipment information from POST to Edison had been corrected, we reviewed a working spreadsheet which documented all of the imported equipment items and any unresolved issues remaining with the Edison asset management module. The items on the worksheet were categorized as “correct,” “corrected,” “needing correction,” “disposed,” and “yet to be found.” Of the 3,551 items in the equipment inventory, 337 items still needed the correct location/custodian data and 9 items were yet to be found. Even though issues remained with the Edison asset management module at the time of our fieldwork review in July 2011, at that time the Accounting Manager stated that efforts to add or correct data was ongoing, the fiscal staff were working to clean up the custodian and location code information, and a physical inventory was scheduled in August. When we followed up with the Accounting Manager in November 2011, he stated that the Comptroller’s office had done a preliminary inventory, meaning that they counted what they could but still needed to do additional followup to locate some of the items. The Accounting Manager stated that one of the nine items originally missing had been found. He also stated that another of the missing items was a conversion item with an asset profile beginning with O, which means that it does not meet state tagging requirements (the cost of this item is listed as \$17.59 in Edison) and should not have been reported as tagged equipment. The Office of Management Services is considering having that item removed after obtaining division approval. He is still trying to locate the other seven items before proceeding with any write-offs.

To determine if equipment items were correctly recorded in Edison, we had planned to select a sample of inventory items within Edison and verify the items through description, serial number, tag number, location and custodian. However, due to the number of items yet to be corrected, the results of our tests would have been inconclusive.

Based on our review and discussions with key personnel, we determined that

- Comptroller employees have made a good-faith effort to work with the Edison team to resolve the remaining issues with the Edison asset management module, which resulted from the transfer of equipment from the POST system to Edison; and
- Comptroller employees continue to work on updating and correcting equipment items recorded in Edison.

PERSONNEL

Our objectives in reviewing personnel procedures were to determine whether

- the Comptroller’s office had procedures to monitor leave without pay;
- the office ensured that employees with substantial leave without pay were properly evaluated for classification purposes as well as determining the employees’ eligibility for leave accrual and insurance benefits;

- the office included the risk of leave without pay as a risk on its risk assessment; and
- the office had developed guidelines/policy for employees terminated on short notice.

We interviewed key personnel to gain an understanding of the policies and procedures related to monitoring and managing leave without pay and processing employees terminated on short notice. We also reviewed a document entitled “Review of Compliance with Health Insurance Eligibility Rules and Annual and Sick Leave Accrual Rules,” prepared by the Edison IS Project Administrator. We reviewed the fiscal year 2011 leave without pay report provided by Information Technology to determine if there were any employees with substantial leave without pay to ensure that those employees were properly classified. We reviewed the Office of Management Services’ Human Resources risk assessment to determine if the office included the risk of employees exceeding their available leave balance on their risk assessment and what controls were in place. We reviewed personnel files for employees terminated on short notice to ensure that Office of Management Services and applicable Comptroller staff collected all state items, such as equipment, ID cards, and keys from the terminated employees.

Based on our interviews and reviews, we determined that

- the Comptroller’s office had procedures to monitor leave without pay;
- although we found several employees who had substantial leave without pay, it was not to the extent that required reclassification, and their eligibility for leave accrual and insurance benefits was not impacted, with one exception;
- the Office of Management Services’ Human Resources properly included the risk of leave without pay on their risk assessment and documented related controls; and
- although the Office of Management Services had guidelines for employees terminated on short notice, the guidelines did not clearly identify who would be responsible for completing the Employee Termination Form and ensuring all state items were recovered.

PASSWORD POLICY

Our objectives in reviewing the office’s computer password policy were to determine whether

- employees were required to change their computer passwords every 90 days and
- the office included the risk of not changing computer passwords as a risk on their risk assessment.

To gain an understanding of the internal controls regarding computer passwords, we interviewed key personnel and reviewed the policies and procedures over computer passwords. We obtained computer password reports and performed testwork to determine if any employees were not required to change their computer passwords every 90 days. We reviewed the Office of Management Services' Information Technology risk assessment to determine if the office included the risk of not changing computer passwords on its risk assessment.

Based on our interviews, reviews, and testwork, we determined that

- with minor exceptions, employees were required to change their computer passwords every 90 days and
- the office included the risk of not changing computer passwords on its risk assessment.

OBSERVATIONS AND COMMENTS

MANAGEMENT'S RESPONSIBILITY FOR RISK ASSESSMENT

Auditors and management are required to assess the risk of fraud in the operations of the entity. The risk assessment is based on a critical review of operations considering what frauds could be perpetrated in the absence of adequate controls. The auditors' risk assessment is limited to the period during which the audit is conducted and is limited to the transactions that the auditors are able to test during that period. The risk assessment by management is the primary method by which the entity is protected from fraud, waste, and abuse. Since new programs may be established at any time by management or older programs may be discontinued, that assessment is ongoing as part of the daily operations of the entity.

Risks of fraud, waste, and abuse are mitigated by effective internal controls. Management's responsibility is to design, implement, and monitor effective controls in the entity. Although internal and external auditors may include testing of controls as part of their audit procedures, these procedures are not a substitute for the ongoing monitoring required of management. After all, the auditor testing is limited and is usually targeted to test the effectiveness of particular controls. Even if controls appear to be operating effectively during the time of the auditor testing, they may be rendered ineffective the next day by management override or by other circumventions that, if left up to the auditor to detect, will not be noted until the next audit engagement and then only if the auditor tests the same transactions and controls. Furthermore, since entity staff may be seeking to avoid auditor criticisms, they may comply with the controls during the period that the auditors are on site and revert to ignoring or disregarding the control after the auditors have left the field.

The risk assessments and the actions of management in designing, implementing, and monitoring the controls should be adequately documented to provide an audit trail both for auditors and for management, in the event that there is a change in management or staff, and to maintain a record of areas that are particularly problematic. The assessment and the controls should be reviewed and approved by the head of the entity.

FRAUD CONSIDERATIONS

Statement on Auditing Standards No. 99, *Consideration of Fraud in a Financial Statement Audit*, promulgated by the American Institute of Certified Public Accountants requires auditors to specifically assess the risk of material misstatement of an audited entity's financial statements due to fraud. The standard also restates the obvious premise that management, not the auditors, is primarily responsible for preventing and detecting fraud in its own entity. Management's responsibility is fulfilled in part when it takes appropriate steps to assess the risk of fraud within the entity and to implement adequate internal controls to address the results of those risk assessments.

During our audit, we discussed these responsibilities with management and how management might approach meeting them. We also increased the breadth and depth of our inquiries of management and others in the entity as we deemed appropriate. We obtained formal assurances from top management that management had reviewed the entity's policies and procedures to ensure that they are properly designed to prevent and detect fraud and that management had made changes to the policies and procedures where appropriate. Top management further assured us that all staff had been advised to promptly alert management of all allegations of fraud, suspected fraud, or detected fraud and to be totally candid in all communications with the auditors. All levels of management assured us there were no known instances or allegations of fraud that were not disclosed to us.

APPENDICES

ALLOTMENT CODES

Office of the Comptroller of the Treasury divisions and allotment codes

307.01	Division of Administration
307.02	Office of Management Services
307.04	Division of State Audit
307.05	Division of County Audit
307.06	Division of Municipal Audit
307.07	Office of State and Local Finance
307.08	Office of Local Government
307.09	Division of Property Assessments
307.10	Tax Relief Program
307.11	State Board of Equalization
307.14	Office of Research and Education Account
307.15	Office of State Assessed Properties
307.50	Telecommunications Ad Valorem Tax Equity

BOARDS AND COMMISSIONS

The Comptroller of the Treasury is a member of the following:

Access Improvement Project Committee
Basic Education Program Review Committee
Board of Claims
Board of Standards
Council on Pension and Insurance
Emergency Communications Board
Governor's Council on Health and Physical Fitness
Health Services and Development Agency
Information Systems Council
Local Education Insurance Committee
Local Government Insurance Committee
Public Records Commission
State Board of Equalization
State Building Commission
State Capitol Commission
State Funding Board
State Government Quality Improvement Task Force
State Insurance Committee
State and Local Government Advisory Committee to Monitor Internet Use
State Trust of Tennessee Board of Directors
Tennessee Advisory Commission on Intergovernmental Relations
Tennessee Baccalaureate Education System Trust
Tennessee Consolidated Retirement System Board of Trustees
Tennessee Governmental Accountability Commission
Tennessee Higher Education Commission
Tennessee Highway Officials Certification Board
Tennessee Housing Development Agency
Tennessee Industrial Development Authority
Tennessee Industrial Finance Corporation
Tennessee Law Enforcement Advisory Council
Tennessee Local Development Authority
Tennessee State School Bond Authority
Tennessee Student Assistance Corporation
Tuition Guaranty Fund Board
Utility Management Review Board
Water and Wastewater Financing Board
Workers Compensation Insurance Fund Board Review Committee