

ADDENDUM TO TBR GUIDELINE B-080

Tennessee Board of Regents
Reporting Matrix for Institutional Losses

Type of Loss		Immediate Notification to TBR	Attachment A Notification of Loss Report	Attachment B Property Loss Report (b)	Attachment C Case Resolution Report (c)	TBR Reports to Comptroller of the Treasury	Report to Office of Risk Management (d)
Any Loss	FWA	Yes	Yes	Physical Property Only	Yes	Yes	Physical Property Only
Non-FWA							
Cash (a)	< \$500	No	No	No	No	No	No
Cash	≥ \$500	Yes	Yes	No	Yes	Yes	No
Physical Property	Capitalized	Quarterly	Yes	Yes	Yes	Yes	Yes (d)
Physical Property	Sensitive ≥\$1,500	Quarterly	Yes	Yes	Yes	Yes	Yes (d)
Physical Property	< \$1,500	No	No	No	No	No	No
Other Assets or Resources (e)	Any value	Yes	Yes	No	Yes	Yes	No

Notes:

FWA - Fraud, Waste or Abuse (Misconduct by an employee, student, vendor, contractor or other).

(a) These losses should be reviewed by management to identify any patterns of losses; matters involving misconduct should be reported.

(b) For property losses, either Notification of Loss Report or Property Loss Report should be submitted; both are not required.

(c) An Internal Audit Report may be issued in lieu of a Case Resolution Report.

(d) Events resulting in losses of \$25,000 or greater should be reported to the Office of Risk Management.

(e) Other assets or resources may include items such as intellectual property or data, including data that may be stored on electronic devices.