

EXHIBIT 4 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 C Property Loss Report (a)	Attachment B Case Resolution Report (b)	TBR Reports to Comptroller of the Treasury	Report to Office of Risk Management
Fraud, Waste or Abuse (FWA)							
Any Resource	Any Amount	Yes	Yes	Physical Property Only	Yes	Yes	Covered Physical Property \geq \$25,000
Non-FWA							
Cash	< \$500	No	No	No	No	No	No
Cash	\geq \$500	Yes	Yes	No	Yes	Yes	No
Physical Property	Capitalized	Quarterly	Yes	Yes	Yes	Yes	Yes
Physical Property	Sensitive \geq \$1,500	Quarterly	Yes	Yes	Yes	Yes	Yes
Physical Property	< \$1,500	No	No	No	No	No	No
Other Assets or Resources (c)	Any value	Yes	Yes	No	Yes	Yes	No

Notes:

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

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

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

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