



Board of Governors Risk Management and Audit Committee Meeting

<https://us02web.zoom.us/j/86780907660>

Monday, 2/14/2022

3:00 - 4:00 PM CT

I. Roll Call Presented By: Governor Chris Waters

II. Approval of Minutes Presented By: Governor Chris Waters

II. 12.16.2021.RMAC.Minutes - Page 2

III. Review of NCAA Independent Accountant's Report on Applying Agreed-Upon Procedures

Presented By: Matt Cash, BKD Audit Director

III. MSU NCAA Final - Page 4

IV. Resolution Authorizing Closed Meeting, Pursuant to Sections 610.021(1), (2), (3), (6), (9), (11), (12), (13), (14) and/or (17) of the Revised Statutes of Missouri

IV. Closed Meeting Resolution - RMAC - Page 19

V. Adjournment Presented By: Governor Chris Waters

**MINUTES OF THE
BOARD OF GOVERNORS RISK MANAGEMENT AND AUDIT COMMITTEE
MISSOURI STATE UNIVERSITY
THURSDAY, DECEMBER 16, 2021**

Governor Carol Silvey, Chair of the Risk Management and Audit Committee, called the meeting to order at 8:30 a.m. in the Plaster Student Union, Ballroom East on the Missouri State University campus in Springfield, Missouri.

Roll Call

Present – Carol Silvey, Committee Chair
Amelia “Amy” Counts, Committee Member
Lynn Parman, Committee Member
Jay Wasson, Committee Member

Also present – Clif Smart, President
Jim Baker, Vice President for Research and Economic Development and International Programs
Jeff Coiner, Chief Information Officer
Ryan DeBoef, Chief of Staff and Assistant to the President for Governmental Relations
Rachael Dockery, General Counsel and Chief Compliance Officer
Briar Douglas, Student Governor
Frank Einhellig, Provost
Steve Foucart, Chief Financial Officer
Craig Frazier, Governor
Dennis Lancaster, Interim Chancellor of the West Plains Campus
Natalie McNish, Director of Internal Audit and Risk Management
Beverly Miller Keltner, Governor
Kyle Moats, Director of Athletics
Wes Pratt, Chief Diversity Officer
Suzanne Shaw, Vice President for Marketing and Communications
Jessica Silvey, Executive Assistant to the President
Dee Siscoe, Vice President for Student Affairs
Rowena Stone, Secretary to the Board of Governors (via Zoom)
Shawn Wahl, Dean of the Reynolds College of Arts and Letters
Chris Waters, Governor

Approval of Minutes

Governor Silvey called for a motion to approve the open and closed minutes of the October 14, 2021, Risk Management and Audit Committee meetings. Governor Amy Counts provided a motion, receiving a second from Governor Lynn Parman.

Motion passed 4-0.

Fiscal year 2021 Independent Financial Statement Audit and Management Letter

Steve Foucart, Chief Financial Officer, introduced the BKD audit team. Matt Cash, Audit Director, and Kyle Miller, Audit Senior Manager, discussed how the audit process works, the timeline, risk-based approach, and compliance. BKD advised the university had a clean audit with no reportable

matters related to alternative accounting treatment or auditor's judgements about the quality of the entity's accounting principles. There were no material weaknesses or significant deficiencies reported during the audit.

Fiscal year 2021 Independent Single Audit of Federal Awards

BKD reviewed the single audit results on federal awards and grants received by the university. BKD issued a clean audit opinion on federal work compliance and had no findings to report on the student financial assistance cluster or education stabilization fund.

Adjournment

With no additional information needing to be discussed, Governor Silvey called for a motion to adjourn the meeting. Governor Counts provided a motion, Governor Parman provided a second.

Motion passed 4-0.

Meeting adjourned at 9:02 a.m.

Chris Waters
Committee Chair

Passed at the meeting of
February 14, 2022

Rowena Stone
Secretary to the Board

III.

Missouri State University

Independent Accountant's Report on
Applying Agreed-Upon Procedures

June 30, 2021

Independent Accountant's Report on Applying Agreed-Upon Procedures

Clifton Smart, III, President, and the Board of Governors
Missouri State University
Springfield, Missouri

We have performed the procedures enumerated below, on whether the accompanying statement of revenues and expenses of the University is in compliance with the National Collegiate Athletic Association (NCAA) Bylaw 3.2.4.17.1 for the year ended June 30, 2021, and completed procedures prescribed in the NCAA Agreed-Upon Procedures Guidelines. The managements of Missouri State University and Missouri State University Foundation (the "Foundation") are responsible for their compliance with these regulations and the related financial statement elements, accounts, and items.

Management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of complying with National Collegiate Athletic Association (NCAA) Bylaw 3.2.4.17.1 for the year ended June 30, 2021. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures that were performed and our findings are as follows:

For purposes of all the following agreed-upon procedures, the following guidelines and materiality thresholds apply:

1. The materiality threshold is set at \$5,000 and only variances greater than \$5,000 were noted in our report.
2. If a specific reporting category is less than 4 percent of the total revenues or expenses, no procedures were performed for that specific category.
3. Unless otherwise specified, all sample sizes consisted of three items.

We obtained the Statement, as prepared by the management of the University. We noted that the Statement consisted of amounts from the University's general ledger and the general ledger of the Missouri State University Foundation (the "Foundation") aggregated by management to include items in the Statement as required under Bylaw 3.2.4.17.1. We obtained a reconciliation of the Statement from management of the University which reconciled the activity recorded in the Statement to the activity included in the University's audit of Intercollegiate Athletics Program Accounts included in the audited financial statements. We inquired with the management of the Foundation who indicated that the amounts included from the Foundation agreed to the amounts provided which were included in the audited financial statements of the Foundation. We obtained a copy of the Foundation's audited financial statements.

For revenue and expense categories, we performed the following:

1. We compared the amount of each operating revenue and expense category reported in the Statement during the year ended June 30, 2021, to supporting schedules provided by the administration of the University, noting that they agreed without exception. We recalculated the totals per the supporting schedules, without exception. The following revenue reporting categories were less than 4.0 percent of total revenues and the following expense categories were less than 4.0 percent of total expenses and, therefore, as prescribed in the NCAA Agreed-Upon Procedures Guidelines, no procedures were performed for these categories:

Revenues

- a. Ticket sales
- b. Guarantees
- c. In-kind contributions
- d. Media rights revenue
- e. NCAA revenue distribution
- f. MVC reimbursement
- g. Program, novelty, parking, and concession sales
- h. Royalties, licensing, advertising, and sponsorships
- i. Athletics restricted endowment and investment income
- j. Other operating revenue

Expenses

- a. Guarantees
- b. Severance payments
- c. Recruiting
- d. Sports equipment, uniforms, and supplies
- e. Game expenses
- f. Fundraising, marketing, and promotion
- g. Spirit groups

- h. Medical expenses and insurance
 - i. Memberships and dues
 - j. Student-athlete meals (nontravel)
2. We inquired of the University's management whether there were any of the following revenues, expenses, or other reporting items during the year ended June 30, 2021, and University management replied that there were none:

Revenues

- a. Direct state or other government support
- b. Compensation and benefits paid by a third party
- c. Sports camps revenues
- d. Bowl revenues
- e. Transfers back to the Institution

Expenses

- a. Coaching other compensation paid by a third party
 - b. Support staff/administrative other compensation paid by a third party
 - c. Sports camp expenses
 - d. Bowl expenses
 - e. Conference realignment expenses
 - f. Direct overhead and administrative expenses
3. We compared each revenue and expense amount greater than 10 percent of the total to prior year amounts and inquired of University management regarding individual changes greater than 10 percent from prior year amounts. University management's explanation of variances greater than 10 percent from prior year are included in the attached Supplemental Schedule.
4. Per inquiry of University personnel, the athletic department is not budgeted to the level of the Statement thus comparison of each major revenue and expense account over \$1 million and/or percent of total revenues and expenses to budget estimates was not performed.

Revenues

5. *Student Fees* – We compared and agreed student fees reported by the Institution in the Statement to the reporting of student enrollments during the same reporting period.

We obtained and documented an understanding of the Institution's methodology for allocating student fees to intercollegiate athletics programs.

We recalculated student fee totals and agreed to the Statement, without exception.

6. *Direct Institutional Support* – We compared the direct institutional support recorded by the Institution during the year ended June 30, 2021, with institutional general ledger detail, without exception. The athletic department is not budgeted to the level of the Statement and therefore; we were unable to compare to budgeted financials.

We recalculated direct institutional support and agreed to the Statement, without exception.

7. *Indirect Institutional Support* – We compared the indirect institutional support recorded by the Institution during the reporting period with expense payments, cost allocation detail, and other corroborative supporting documentation, without exception.

We recalculated totals, without exception.

8. *Contributions* – We compared the supporting schedule of contributions of moneys, goods, or services received directly by the University Athletics Department to contributions per the Statement and recalculated the total without exception. We selected a sample of all single contributions that constituted 10 percent or more of all contributions received during the year ended June 30, 2021, and compared them to supporting documentation, noting that they agreed without exception.

Operating Expenses

9. *Athletic Student Aid* – The University uses the NCAA's compliance assistant (CA) software to prepare athletic aid detail, therefore, we selected a sample of 40 of the total student athletes from the listing of University student aid recipients captured from a squad list by sport. We recalculated total student aid provided for each sport and overall.

We obtained individual student account detail per the Institution for each selection and compared to the student's detail in the CA software. Management indicated that the University has opted to report "average aid" in the CA software as opposed to "actual aid" for students who receive a full scholarship, therefore, for 7 of the student-athletes selected, the aid provided by the Institution was agreed to the "2020-2021 Undergraduate Costs Report" for resident and nonresident students provided by the University Athletics Compliance department. Amounts reported in the CA software agreed to the individual student account detail without exception.

We compared the following details to the information recorded in the NCAA's CA software (where applicable) for each of the 40 students selected in the sample:

- a. The equivalency value for each student-athlete was converted to a full-time equivalency value without exception.
- b. Grants-in-aid is calculated by using the revenue distribution equivalencies by sport and in value without exception.
- c. Other expenses related to attendance were not included in grant-in-aid revenue distribution equivalencies.
- d. The full grant amount was the full cost of tuition for an academic year, not semester or quarter.
- e. Student-athletes had been counted only once and did not receive a revenue distribution equivalency greater than 1.00 with the following exceptions.
- f. Athletic aid was awarded only in sports in which the NCAA conducts championship competitions, emerging sports for women, or football.
- g. All sports for which grants-in-aid were distributed met the minimum contest and participants' requirements of Bylaw 20.9.6.3.
- h. Student-athletes listed on the CDRE as "Exhausted Eligibility (fifth-year)" or "Medical" received credit in the grants-in-aid component.
- i. The athletics aid equivalency does not exceed maximum equivalency limits.
- j. Students receiving aid from athletics grants for a discontinued sport which is still being honored by the University are included in student-athlete aid for revenue distribution purposes.
- k. The equivalency calculation was rounded to two decimal places.
- l. If the student received a Pell Grant, the value of the grant was not included in the total dollar amount of student athletic aid expense.
- m. The University has not yet entered Pell Grants in the NCAA Membership Financial Reporting System as management indicated that the submission will be made in January 2022. Pell Grants awarded to student-athletes in the sample were agreed between the University's financial aid records to a University Athletics Department listing provided by Compliance, without exception. Management indicated that the list provided by Compliance is the information it will enter into the NCAA Membership Financial Reporting System.

10. *Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities* – We obtained a listing of coaches employed by the University during the year ended June 30, 2021. We selected a sample of three coaches' contracts that included football, men's basketball, and women's basketball. We agreed the financial terms and conditions of each selection to the payroll summary registers for the reporting year provided by the University and recalculated totals for each selection, without exception. We also recalculated totals recorded in the Statement, without exception.
11. *Support Staff/Administrative Salaries, Benefits and Bonuses Paid by the University, and Related Entities* – We selected a sample of three athletic support staff/administrative personnel employed by the University. We obtained supporting salary information per the financial system for each selection and agreed the information to the payroll summary registers provided by the University and recalculated totals recorded in the Statement, without exception.
12. *Team Travel* – We obtained and documented the University's team travel policies and compared them to the NCAA policies, noting no exceptions. We obtained supporting schedules for team travel expenses, recalculated totals and compared to the Statement without exception.
13. *Athletic Facilities Debt Service, Lease, and Rental Fees* – We obtained a listing of debt service schedules, lease payments, and rental fees for athletics facilities for the year ended June 30, 2021, and recalculated totals without exception. We compared a sample of the three highest facilities payments to supporting documentation without exception.
14. *Other Operating Expenses and Transfers to the Institution* – We obtained a schedule for all other operating expenses and agreed the listing to the Statement without exception. We selected a sample of three other operating schedules without exception.

Minimum Agreed-Upon Procedures – NCAA Membership Financial Reporting System

15. We compared and agreed the sports sponsored reported in the NCAA Membership Financial Reporting System to the squad lists of the University, noting they agreed without exception. We compared current Grants-In-Aid revenue distribution equivalencies to prior year reported equivalencies per the Membership Financial Report submission noting no variance greater than 4.0 percent.
16. We obtained the University's Sports Sponsorship and Demographics Forms Report for the year ended June 30, 2021, and agreed the countable sports reported by the University with the minimum requirements set forth in Bylaw 20.9.6.3 for the number of contests and the number of participants in each contest that is counted toward meeting the minimum contest requirement. We noted the University has reported these sports as countable for revenue distribution purposes within the NCAA Membership Financial Reporting System. We also compared the current year number of Sports Sponsored to the prior year total reported per the Membership Financial Reports submission noting no variance.

17. We obtained a listing from the University financial aid records of all student athletes' receiving Pell Grants during the year ended June 30, 2021, and agreed it to the listing of athletes receiving Pell Grants provided by compliance. As noted in *Item 9(m)* the University has not yet reported Pell Grants in the NCAA Membership Financial Reporting System as management indicated that the submission will be made in January 2022. We also compared the current year Pell Grants total to prior year reported total per the Membership Financial Report submission noting the variance was below 20 grants.

Minimum Agreed-Upon Procedures For Other Reporting Items

18. We obtained from management and recalculated repayment schedules and annual maturities for all outstanding intercollegiate debt identified by management during the reporting period. We agreed the total annual maturities and total outstanding athletic related debt to the University's general ledger.
19. We obtained a schedule of outstanding institutional debt from management and the University's audited financial statements. We agreed the schedule of outstanding institutional debt to the University's audited financial statements, without exception.
20. We obtained the detail of all athletics dedicated endowments and agreed the fair market value of the endowments to supporting documentation. The value of athletics dedicated endowments is included in the total value of the institutional endowments.
21. We obtained the detail of all institutional endowments and agreed the fair market value of the endowments to supporting documentation. We agreed the value of institutional endowments to the audited financial statements of the Missouri State University Foundation.
22. We obtained a schedule of capital expenditures for the University Athletics Department from management and recalculated totals without exception. We selected a sample of two items from the schedule and agreed to supporting documentation without exception.

We were engaged by management to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying University Athletics Department Statement of Revenues and Expenses for the year ended June 30, 2021, or the specified elements, accounts, and items or internal control over financial reporting and compliance described above. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Missouri State University and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

Clifton Smart, III, President, and the Board of Governors
Missouri State University
Page 8

This report is intended solely for the information and use of the specified parties listed above and is not intended to be, and should not be, used by anyone other than these specified parties.

BKD, LLP

Springfield, Missouri
January 7, 2022

Missouri State University
Intercollegiate Athletics Department
Statement of Revenues and Expenses
Year Ended June 30, 2021

	Men's Program	Women's Program	Nongender	Support Services	Other Sources	Total
Operating Revenue						
Ticket sales	\$ 430,509	\$ 118,420	\$ -	\$ -	\$ -	\$ 548,929
Student fees	-	-	-	-	2,677,885	2,677,885
Guarantees	612,000	6,000	-	-	-	618,000
Program, novelty, parking, and concession sales	25,481	10,367	-	-	-	35,848
Radio and television, net	-	-	50,000	-	-	50,000
MVC reimbursement	138,685	46,229	449,419	-	-	634,333
Royalties, licensing, advertisement, and sponsorships	15,000	-	493,981	-	-	508,981
Other operating income	378,158	295,963	12,128	6,400	308,439	1,001,088
NCAA Revenue Distribution	332,786	307,529	-	-	-	640,315
Direct Institutional Support	7,494,534	5,031,263	895,386	1,117,746	2,028,530	16,567,459
Indirect Institutional Support	-	-	-	-	1,985,182	1,985,182
Contributions	301,524	76,031	54,519	972	803,912	1,236,958
In-Kind Contributions	70,823	43,931	-	-	-	114,754
Athletics Restricted Endowment Investment Income	81,713	37,791	-	3,120	-	122,624
Total Revenues	<u>9,881,213</u>	<u>5,973,524</u>	<u>1,955,433</u>	<u>1,128,238</u>	<u>7,803,948</u>	<u>26,742,356</u>

Missouri State University
Intercollegiate Athletics Department
Statement of Revenues and Expenses
Year Ended June 30, 2021

	Men's Program	Women's Program	Nongender	Support Services	Other Sources	Total
Expenditures						
Athletic student aid	\$ 3,024,067	\$ 2,474,761	\$ -	\$ 23,450	\$ -	\$ 5,522,278
Guarantees	177,000	49,250	-	-	-	226,250
Coaching salaries, benefits, and bonuses paid by the University and related entities	3,175,892	1,868,469	-	-	-	5,044,361
Support staff/administrative compensation, benefits, and bonuses paid by the University and related entities	372,769	93,552	1,375,814	972,929	-	2,815,064
Severance payments	107,650	-	-	-	-	107,650
Recruiting	123,966	75,420	-	-	-	199,386
Team travel	853,387	556,606	-	-	-	1,409,993
Sports equipment, uniforms, and supplies	445,380	206,832	-	-	-	652,212
Game expenses	469,819	162,679	-	-	-	632,498
Fundraising, marketing, and promotion	13,215	-	1,883	2,036	-	17,134
Medical expenses and insurance	309,739	126,513	-	-	-	436,252
Spirit groups	-	-	-	33,860	-	33,860
Membership and dues	23,695	5,456	34,115	3,360	-	66,626
Athletic facilities lease	236,195	21,705	-	-	5,818,766	6,076,666
Direct institutional support	-	-	-	-	-	-
Indirect institutional support	-	-	-	-	1,985,182	1,985,182
Student-athlete meals (nontravel)	5,574	3,134	-	-	-	8,708
Other operating expenses	542,865	329,147	543,621	92,603	-	1,508,236
Total Expenditures	9,881,213	5,973,524	1,955,433	1,128,238	7,803,948	26,742,356
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Missouri State University
Intercollegiate Athletics Department
Notes to Statement of Revenues and Expenses
June 30, 2021

Note 1: NCAA Reporting Requirements

The accompanying Statement of Revenues and Expenses (the "Statement") has been prepared on the accrual basis of accounting and is presented in a manner which intends to report all activity of the Missouri State University (the "University") Athletics Department, including activity reported by the Missouri State University Foundation (the "Foundation") related to intercollegiate athletics. Revenues without donor restrictions are recorded when earned and expenditures are recorded when incurred. Revenues with donor restrictions are reported when expended rather than when received. The revenues and expenditures have been classified on a basis consistent with the account structure of the University.

The National Collegiate Athletic Association (NCAA) mandates the financial reporting timeline to specify agreed-upon procedures and related reporting requirements. The primary purpose of the agreed-upon procedures report is to ensure that the president of the University is made aware of all financial activity (both internal and external) for athletics purposes and to assist the Institution in exercising control over financial activity made by or on behalf of the intercollegiate athletics program.

Note 2: Capital Assets

Capital assets purchased by the University are recorded at cost at the date of acquisition.

Building additions and improvements with a cost in excess of \$200,000 are capitalized if the life of the building is extended. Equipment with a cost in excess of \$5,000 with a useful life greater than one year is capitalized. Donated assets are transferred from the Missouri State University Foundation and are recorded at the fair value at the date of donation to the Foundation. Infrastructure assets are included in the financial statements and are depreciated. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Depreciation is computed using the straight-line method over the estimated useful life of the asset. Assets under capital lease obligations are depreciated over the shorter of the lease term or their respective estimated useful lives. Expenditures for construction in progress are capitalized with depreciation beginning when the project is completed. The following estimated useful lives are being used by the University:

Land improvements	20 years
Buildings and improvements	7 – 40 years
Furniture, fixtures, and equipment	3 – 15 years
Infrastructure	20 years
Library materials	10 years

Missouri State University
Intercollegiate Athletics Department
Notes to Statement of Revenues and Expenses
June 30, 2021

Note 3: Affiliated Organizations

The Missouri State University Foundation (Foundation) is a related entity of the University. The Foundation conducts fundraising activities that support the University.

Note 4: Long-Term Debt

The scheduled maturities of the revenue bonds and leases are as follows as of June 30, 2021:

	Basketball Arena	Athletic Fields	Total
2022	\$ 2,610,000	\$ 1,317,753	\$ 3,927,753
2023	3,147,000	1,352,893	4,499,893
2024	3,198,000	1,388,033	4,586,033
2025	3,251,000	1,042,489	4,293,489
2026	3,305,000	1,068,844	4,373,844
Thereafter	20,973,000	11,309,244	32,282,244
	<u>\$ 36,484,000</u>	<u>\$ 17,479,256</u>	<u>\$ 53,963,256</u>

Supplemental Schedule

Missouri State University
Intercollegiate Athletics Department
Statement of Revenues and Expenses Variance Schedule of the University Athletics
Department and Affiliates
Year Ended June 30, 2021

	2021	2020	Difference	Explanation
Revenues				
Men - Direct Institutional Support	\$ 7,494,534	\$ 6,451,993	\$ 1,042,541	Overall decrease in student fees, ticket sales, and contributions caused an increase in direct institutional support.
Other Sources - Student Fees	2,677,885	3,569,086	(891,201)	Decrease was due to the University not being able to charge as much in student fees since classes went virtual for part of the year.
Total Student Fees	2,677,885	3,569,086	(891,201)	Decrease was due to the University not being able to charge as much in student fees since classes went virtual for part of the year.
Total direct institutional support	16,567,459	13,330,245	3,237,214	Overall decrease in student fees, ticket sales, and contributions caused an increase in direct institutional support.
Expenses				
No variances over scope				

IV.

RECOMMENDED ACTION - Resolution authorizing closed meeting

BE IT RESOLVED by the Risk Management and Audit Committee of the Board of Governors for the Missouri State University that a closed meeting, with closed records and closed vote, be held during a recess of the Risk Management and Audit Committee meeting of the Board of Governors to consider items pursuant the revised statute of the State of Missouri 610.021 sections...

- A. R.S.Mo. 610.021(1). "Legal actions, causes of action, or litigation involving a public governmental body..."
- B. R.S.Mo. 610.021(2). "Leasing, purchase or sale of real estate by a public governmental body..."
- C. R.S.Mo. 610.021(3). "Hiring, firing, disciplining or promoting of particular employees by a public governmental body..."
- D. R.S.Mo. 610.021(6). "Scholastic probation, expulsion, or graduation of identifiable individuals..."
- E. R.S.Mo. 610.021(9). "Preparation, including any discussions or work product, on behalf of a public governmental body or its representatives for negotiations with employee groups;"
- F. R.S. Mo. 610.021(11) and (12). "Specifications for competitive bidding...;" and "Sealed bids and related documents...;"
- G. R.S.Mo. 610.021(13). "Individually identifiable personnel records, performance ratings or records pertaining to employees or applicants for employment,..."
- H. R.S.Mo. 610.021(14). "Records which are protected from disclosure by law;" and
- I. R.S.Mo. 610.021(17). "Confidential or privileged communications between a public governmental body and its auditor,...."
- J. R.S.Mo. 610.021(21). "Records that identify the configuration of components or the operation of a computer, computer system, computer network, or telecommunications network,..."