Purchase Request #5
Regular Board Meeting August 25, 2026
Consideration of Approval of Funds for
Internal Audit Plan and Estimate

ADMINISTRATION RECOMMENDATION/REPORT
The District President recommends the Board of Trustees approves the funds for the internal audit plan and estimate from Weaver and Tidwell, L.L.P for the FY2027 Audit Plan.

BACKGROUND
On August 7, 2026, the Board of Trustees approved the Audit Plan for fiscal year 2027.

Audits for FY2027 include:
- Emergency Management
- Workforce Economic Development
- Data Privacy and HIPPA

Reference Number SCON-101705 has been issued to track the contract spend for the internal audit plan and estimate for FY2027. The purpose of an internal audit engagement is to assist in improving the processes by which the College monitors and manages the risks.

IMPACT OF THIS ACTION
Weaver and Tidwell, L.L.P will collaborate with management to identify critical risk areas that could impact the College's ability to achieve its objectives and evaluate the effectiveness of the College's processes.

BUDGET INFORMATION (INCLUDING ANY STAFFING IMPLICATIONS)
- Authorization Request: $150,000
- Funding Source: District's FY27 operating budget

MONITORING AND REPORTING TIMELINE
The contract term is September 1, 2026 through August 31, 2027.

RESOURCE PERSONNEL
Melissa Irby, Chief Financial Officer
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