



# SICK BANK BALANCE AUDIT

AUDIT # 25-08

OCTOBER 21, 2025

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**Report Distribution:****Collin College Leadership:**

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## EXECUTIVE SUMMARY

### AUDIT OBJECTIVES & SCOPE

The objectives of the audit were to determine whether internal controls over Sick Leave Pool (SLP) sub-processes are designed to efficiently and effectively address risks within the processes and achieve compliance with state and federal law and to ensure that these controls are operating efficiently and effectively.

### AUDIT RECOMMENDATIONS

Recommendation	Risk Level	Implementation Date
<b>1.</b> Strengthen governance and oversight of the Sick Leave Pool (SLP) program by: <ul style="list-style-type: none"> <li>• Implementing segregation of duties and designating a responsible party for program oversight</li> <li>• Establishing data monitoring protocols to analyze SLP usage and metrics</li> <li>• Conducting regular reconciliations from the SLP spreadsheet to Workday</li> <li>• Require documented approval from the employee's supervisor and an independent reviewer</li> <li>• Define lifetime and annual usage caps and formalize an annual policy review process</li> </ul>	<b>Medium</b>	FY 2026
<b>2.</b> Update policies to align with Texas Government Code and State Auditor's Office by addressing the following: credit and deduction documentation, retirement donation rights, withdrawal limits, treatment of withdrawn time, estate payment prohibition, and retirement credit clarification. In addition, include the following operational control enhancements: confidentiality and data protection, appeals process, voluntary donations, hotline reference, forms access and other operational controls.	<b>High</b>	FY 2026
<b>3.</b> Ensure compliance with policies and procedures by: <ul style="list-style-type: none"> <li>• Reinforcing adherence to policy requirements</li> <li>• Implementing pre-award validation controls such as a checklist</li> <li>• Ensuring timely reconciliation of unused awards to identify and return any unused time</li> <li>• Preventing overdrawn awards</li> <li>• Enhancing documentation retention by creating a centralized and secured repository</li> </ul>	<b>Medium</b>	FY 2026

Less significant opportunities for improvement were shared with management separately.

## EXECUTIVE SUMMARY

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### DESIGNATED MANAGEMENT

Melissa Irby, Chief Financial Officer

Allison Venuto, Chief Human Resources Officer

### CONCLUSION

Overall, based on the audit work performed, we conclude that key controls and processes over the sick leave pool program can be improved. Implementation of the recommendations outlined in this report will help to enhance controls and compliance with applicable requirements.