COLLIN COLLEGE

INTERNAL AUDIT

REVISED FY 2026 AND FY 2027 PROPOSED AUDIT PLAN

OFFICE OF INTERNAL AUDIT

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Internal Audit

REVISED FY 2026 AUDIT PLAN

The FY 2026 audit plan was prepared using risk assessment techniques that identify the individual audits to be conducted during the year. The risk factors utilized by the department during the risk assessment process include:

- Criticality of the Unit
- Financial Impact
- Regulatory Compliance
- Public Sensitivity
- Control Environment
- Changes in the Unit
- Complexity of Monitoring Activities
- Audit History

The Board of Trustees approved the FY 2026 Audit Plan at the October 2025 Board meeting. Some of the audit areas approved will need to be conducted in FY 2027 due to organizational changes with the Information Technology Department and the resignation of the District's internal auditor. The District is engaging Weaver and Tidwell, L.L.P to complete the audit areas. The original FY 2026 Audit Plan was as follows:

Audit Area	Risk Rating	Estimated Hours
Workday Production Environment	High	315
Emergency Management	High	240
Workforce Economic Development	High	240
Data Privacy and HIPPA	High	315
Police Department	High	220
Procurement	High	240

The revised FY 2026 Audit Plan will be as follows:

Audit Area	Risk Rating	Estimated Hours
Police Department	High	220
Procurement	High	240
Esthetician Program	High	220
Workday Production Environment	High	315

OFFICE OF

Internal Audit

Date: August 4, 2026

To: H. Neil Matkin, Ed.D., District President
Members of the Finance and Audit Committee

From: Melissa Irby, CPA
Chief Financial Officer

Subject: Fiscal Year 2027 – Proposed Audit Plan Approval

The Internal Audit Charter requires that the Board of Trustees approves the annual Audit Plan.

Based on the methodology detailed previously, the following projects are recommended for approval in FY 2027:

Audit Area	Risk Rating	Estimated Hours
Emergency Management	High	240
Workforce Economic Development	High	240
Data Privacy and HIPPA	High	315

The revised plan will be based on the utilization of Weaver and Tidwell, L.L.P and the Chief Financial Officer.