

Financial Audits

The Board engages a firm of independent Certified Public Accountants (CPA) for a designated period through a Request for Qualifications (RFQ) solicitation process that outlines the Board's expectations for the annual financial audit, which includes rendering opinions on the College's financial statements. Such engagement is conducted according to auditing standards generally applicable in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Additionally, the selected audit firm is required to audit the compliance of the College with the types of compliance requirements described in the *U.S. Office of Management and Budget's OMB Compliance Supplement* and the *State of Texas Single Audit Circular* that could have a direct and material effect on each of its major federal and state programs.

In each fiscal year that ends with an odd digit, the independent auditor is required to comply with the Public Funds Investment Act (PFIA), Texas Government Code Section 2256.005(n), by submitting the Biennial Compliance Audit Report to the State Auditor's Office.

An Annual Comprehensive ~~Annual~~ Financial Report (CAFRACFR) is submitted annually to the Board for approval no later than December 31. A copy of the independent audit becomes a part of the Board's official minutes and is available to the public for inspection during regular office hours.

Internal Audits

All College operations are subject to internal audit.

**College District
Contribution**

The College District will contribute the following amounts to the health insurance premiums for employees eligible to participate in the Texas Employees Uniform Group Insurance Program:

1. For an eligible full-time employee who works at least 30 hours per week, 100 percent to the premiums for the employee and 50 percent to the premiums for that employee's eligible dependents.
2. For an eligible part-time employee who works 20 or more but less than 30 hours per week, 50 percent to the premiums for the employee and 25 percent to the premiums for that employee's eligible dependents.

The Board may allocate funds as part of the annual budget development and adoption process for contributions to employee premiums for any additional health and life insurance programs available to employees.

Ineligibility of
Employees
Performing Services
Outside Texas

If at least 75 percent of an employee's services are performed outside Texas, then the employee may not participate in the Texas Employees Uniform Group Insurance Program unless the employee was employed by the College District on August 31, 1999, and is otherwise eligible. The College District will provide competitive marketplace health insurance options for an ineligible employee in accordance with College District regulations.

Outside Texas

An employee's services are performed outside Texas if ~~they~~the services are performed while the employee is located outside the state of Texas and do not include ~~instruction~~services to any College District student who is located in-state.

**Continuation
Coverage**

The College District will continue its contribution toward the cost of the employee's group health insurance coverage while the employee is on paid leave or, if applicable, while the employee is on family and medical leave. [See DEC]

The College District will not otherwise expend public funds for group health insurance coverage of an employee who is not on paid leave status. However, an employee who is not on paid leave status or Family and Medical Leave Act (FMLA) leave will be allowed to continue group health insurance coverage, at his or her own expense, for the period specified in the College District's group health insurance plan.

**Associate Faculty
Coverage**

A part-time associate faculty member who has worked for the College District in the immediate preceding year and is scheduled to teach 12 or more credit hours in the academic year of coverage is

INSURANCE AND ANNUITIES MANAGEMENT
HEALTH AND LIFE INSURANCE

CKD
(LOCAL)

eligible to participate in the Texas Employees Uniform Group Insurance Program through the Employees Retirement System of Texas. The employee will be responsible for 100 percent of the premiums.

FACILITIES CONSTRUCTION

CM
(LOCAL)

Compliance with Law

The DistrictCollege President or designee shall be responsible for establishing procedures ensuring that all facilities within the College District comply with applicable laws and local building codes.

Project Administration

All construction projects shall be administered by the DistrictCollege President or designee.

The DistrictCollege President or designee shall keep the Board informed concerning construction projects and also shall provide information to the general public.

Emergency Exception

In the event of a catastrophe, emergency, or natural disaster as declared by a federal, state, or local official or agency which affects the College District, the Board delegates to the District President the authority to contract for the replacement, construction, or repair of College District equipment or facilities in accordance with law if emergency replacement, construction, or repair is necessary for the health and safety of College District students and staff. The District President shall report to the Board at the next regular Board meeting any contract made under this authority.

Change Orders

Change orders shall be approved by the Board or its designee prior to executing any changes in the approved plans or in the actual construction of the facility.

Final Payment

Final payments for construction work and/or the supervision of such work in the College District shall not be made until the work has been completed and accepted by the College District.

COMPENSATION AND BENEFITS
HOLIDAYS

DED
(LOCAL)

Holidays

Upon employment, all full-time, benefits-eligible staff and administrators shall receive paid holidays as approved by the Board when approving the ~~master~~-academic calendar for an academic year.

To be granted paid holiday leave, eligible employees shall be in a paid status both the day before and the day after the holiday.

In cases when it is deemed necessary for the protection and safe operation of a campus and/or physical plant, or when it is deemed to be in the best interest of the College District, the employee's supervisor may require the employee to report for work on a holiday. An alternate day off shall be provided to the employee in those situations.

PUBLIC INFORMATION PROGRAM
REQUESTS FOR INFORMATION

GCB
(LOCAL)

Requests for public information shall be made to the College District by one of the following methods:

1. Hand delivery;
2. U.S. mail to 3452 Spur 399, Suite 411, McKinney, TX 75069; or
3. Email at publicinfo@collin.edu.

**Suspension of
Public Information
During a
Catastrophe**

In the event a catastrophe, as defined by law, significantly impacts the College District such that the catastrophe directly causes the inability of the College District to comply with the requirements of the Texas Public Information Act (PIA), the Board shall temporarily suspend the applicability of the PIA Texas Public Information Act to the College District for the time permitted by law and provide the required notices to the attorney general and the public. The Board shall extend an initial suspension period as necessary in accordance with law. [See GCB(LEGAL)]

**Charging for
Personnel Time**

In addition to other labor charges permitted by, and in accordance with law, the College District will charge a requestor for additional personnel time spent producing information for the requestor after College District personnel have collectively spent:

1. Thirty-six hours of time during the College District's fiscal year; or
2. Fifteen hours of time during a one-month period.