



CONTRACTS & GRANTS AUDIT

AUDIT # 25-04

OCTOBER 21, 2025

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 grant and contract management are sufficient to ensure compliance with selected agreements and applicable regulations relevant to salaries.

AUDIT RECOMMENDATIONS

Recommendation	Risk Level	Implementation Date
1. Strengthen internal controls related to time and effort by: <ul style="list-style-type: none"> • Providing additional training to grant-funded employees on the requirements pertaining to the completion of effort certifications. • Ensuring the published Grants Management Handbook is up to date. • Developing a standard Personnel Activity Report for the college. • Reviewing effort certifications for split-funded personnel periodically. • Reviewing discrepancies identified during the audit to determine if corrected grant reports need to be filed the cognizant agency. • Uploading all required grant documentation to Workday. 	High	August 2026

Less significant opportunities for improvement were shared with management separately.

DESIGNATED MANAGEMENT

Dr. Jay Corwin, Senior Vice President Student and Community Engagement

Melissa Irby, Chief Financial Officer

Barbara Johnston, Deputy Chief Financial Officer

Christi Drilling, Executive Director Accounting

Laura Henry, Interim Executive Director Grants Management

CONCLUSION

Overall, based on the audit work performed, we conclude that key controls and processes over contracts, grants, and the recording of time and effort charged to grants can be improved. Implementation of the recommendations outlined in this report will help to enhance controls and compliance with applicable requirements.