



# TECHNICAL CAMPUS ACADEMIC PROGRAM CONSUMABLE REVIEW

AUDIT # 25-05

OCTOBER 21, 2025

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

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**Respectfully Submitted by:**

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## EXECUTIVE SUMMARY

### AUDIT OBJECTIVES & SCOPE

The objectives of the audit were to evaluate internal controls over inventory and consumables for the automotive, construction, and welding workforce programs and to determine if lab fees are aligned with program costs.

### AUDIT RECOMMENDATIONS

Recommendation	Risk Level	Implementation Date
<b>1.</b> Develop policies and procedures addressing identified gaps in consumables management to include: <ul style="list-style-type: none"> <li>Standardized process to classify consumables and monitor usage</li> <li>Policies and procedures for tracking inventory</li> <li>Course level listings of expected consumable needs</li> <li>Utilizing inventory management systems for tracking levels and forecasting needs</li> <li>Introducing enrollment-based forecasting using historical per-student consumption and course schedules</li> </ul>	<b>Medium</b>	January 2026
<b>2.</b> Centralize and standardize recording of consumable purchases by: <ul style="list-style-type: none"> <li>Creating a dedicated cost center for consumables</li> <li>Requiring programs to code purchases to this account and reviewing it periodically</li> </ul>	<b>Medium</b>	January 2026

Less significant opportunities for improvement were shared with management separately.

### DESIGNATED MANAGEMENT

Dr. Abe Johnson, Senior Vice President Campus Operations

Brenden Mesch, Campus Provost

Tripat Baweja, Dean Academic Affairs/ Workforce Programs

### CONCLUSION

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