



RESULTS OF FOLLOW-UP PROCEDURES OVER OPEN FINDINGS

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RESULTS OF FOLLOW-UP PROCEDURES OVER OPEN FINDINGS

OBJECTIVES

The purpose of this report is to provide an update on the status of open audit findings. The last update was provided in October 2025.

BACKGROUND

There was a total of 23 open findings as of October 2025. Fifteen of these findings were new as they were issued in October 2025, while the remaining eight are being carried forward from previous fiscal years (FY 2020 - FY 2025).

PROCEDURES

The Office of Internal Audit conducted validation procedures to evaluate the corrective action steps that have been taken to remediate these findings. The procedures performed included interviewing process owners, reviewing evidence and performing testing to validate the corrective actions. Based on the results of the procedures performed, six findings were closed out, with the 17 remaining findings classified as follows:

Risk Rating	Total Findings	Closed	In Progress
Priority	-	-	-
High	7	1	6
Medium	14	4	10
Low	2	1	1
Total	23	6	17

The following pages include a detailed listing of the validated findings and their current status, risk rating, and targeted implementation dates.

DETAILED LIST OF FINDINGS

#	Project Code	Project Name	Risk Rating	Date Issued	Target Implementation Date	Recommendation	Status
1	20-02	TAC 202	Medium	8/25/2020	8/31/2026	Develop framework to implement separation of duties.	Delayed - In Progress
2	22-03	Vulnerability Management and Scanning	Medium	9/20/2022	N/A	Develop complete inventory with designated owners.	Closed
3	23-02	Data Backup and Recovery	High	5/16/2023	12/31/2026	Develop a contingency plan that fulfills all requirements mandated by TAC 202.	Delayed - In Progress
4	23-03	Faculty Workload	Low	10/17/2023	N/A	Formally designate the officer who will monitor workloads and prepare workload reports to the board.	Closed
5	24-02	Promotional Items Expenditures	Medium	5/21/2024	N/A	Develop policy to govern promotional item expenditures.	Closed

DETAILED LIST OF FINDINGS

#	Project Code	Project Name	Risk Rating	Date Issued	Target Implementation Date	Recommendation	Status
6	24-03	Canvas Learning Management System and Honorlock	High	9/17/2024	6/30/2026	Update password configuration to enhance security of the application.	Delayed - In Progress
7	24-03	Canvas Learning Management System and Honorlock	Low	9/17/2024	6/30/2026	Implement monitoring for privileged “act as a user” functionality.	Delayed - In Progress
8	25-01	Key Shop	High	1/21/2025	N/A	Enhance the key management process.	Closed
9	25-02	Active Directory	High	10/21/2025	9/1/2026	Develop a process to maintain and keep current the inventory of computer lab computers in active directory.	In Progress
10	25-02	Active Directory	High	10/21/2025	9/1/2026	Validate that anti-malware, endpoint protection, and Deepfreeze are installed across all computer labs.	In Progress

DETAILED LIST OF FINDINGS

#	Project Code	Project Name	Risk Rating	Date Issued	Target Implementation Date	Recommendation	Status
11	25-02	Active Directory	Medium	10/21/2025	N/A	Create and finalize the data privacy policy.	Closed
12	25-02	Active Directory	Medium	10/21/2025	12/31/2026	Implement data classification for on-premise solutions.	In Progress
13	25-03	Accounts Payable	Medium	10/21/2025	3/1/2026	Strengthen internal controls.	In Progress
14	25-03	Accounts Payable	Medium	10/21/2025	3/1/2026	Customize Workday reporting.	In Progress
15	25-04	Contracts & Grants	High	10/21/2025	8/31/2026	Strengthen internal controls related to time and effort.	In Progress

DETAILED LIST OF FINDINGS

#	Project Code	Project Name	Risk Rating	Date Issued	Target Implementation Date	Recommendation	Status
16	25-05	Technical Campus Academic Program Consumables	Medium	10/21/2025	5/31/2026	Develop policies and procedures addressing identified gaps in consumables management.	In Progress
17	25-05	Technical Campus Academic Program Consumables	Medium	10/21/2025	5/31/2026	Centralize and standardize recording of consumable purchases.	In Progress
18	25-06	Job Order Contracting	Medium	10/21/2025	8/31/2026	Develop procedures over job order contracting.	Closed
19	25-07	Copier Lease Contract Review	Medium	10/21/2025	7/31/2026	Implement a formal, centralized inventory management and reconciliation process for multifunctional devices.	In Progress
20	25-07	Copier Lease Contract Review	Medium	10/21/2025	7/31/2026	Remove underutilized devices.	In Progress

DETAILED LIST OF FINDINGS

#	Project Code	Project Name	Risk Rating	Date Issued	Target Implementation Date	Recommendation	Status
21	25-08	Sick Bank Balance	Medium	10/21/2025	9/1/2026	Strengthen governance and oversight of the Sick Leave Pool (SLP) program.	In Progress
22	25-08	Sick Bank Balance	High	10/21/2025	9/1/2026	Update policies to align with Texas Government Code and State Auditor's Office.	In Progress
23	25-08	Sick Bank Balance	Medium	10/21/2025	9/1/2026	Ensure compliance with policies and procedures.	In Progress

CONCLUSION

Based on our evaluation, management is making progress toward achieving the remediation goals set forth in the corrective action plan of each finding. Follow-up procedures will be conducted periodically during fiscal year 2026 to monitor the remediation of the open audit findings.

The Office of Internal Audit appreciates the courtesies and considerations extended during this engagement.

APPENDIX A: RISK MATRIX

Definitions of Risks

Risk Level	Definition
Priority	High probability of occurrence that would significantly impact Collin College. If not addressed in a timely way, could directly impact the achievement of a strategic or important operational objective of Collin College as a whole.
High	Risks are considered to be substantially undesirable and pose a moderate to significant level of exposure to the college's operations. Without appropriate controls, the risk will happen on a consistent basis.
Medium	The risks are considered to be undesirable and could moderately expose the college. Without appropriate controls, the risk will occur some of the time.
Low	Low probability of various risk factors occurring. Even with no controls, the exposure to the college will be minimal.

It is important to note that considerable professional judgment is required in determining the overall ratings. Accordingly, others could evaluate the results differently and draw different conclusions.