



**COLLIN
COLLEGE**

INTERNAL AUDIT

FY 2026 AUDIT PLAN

OFFICE OF INTERNAL AUDIT

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

Texas Administrative Code (TAC) 202 is audited periodically as required by statute, and the last TAC 202 audit was performed in FY 2025.

Date: October 21, 2025**To:** H. Neil Matkin, Ed.D., District President
Members of the Finance and Audit Committee**From:** Ilse Contreras, CPA
Senior Internal Auditor, Office of Internal Audit**Subject:** Fiscal Year 2026 - Audit Plan Approval

The Internal Audit Charter requires that the Board of Trustees approve the annual Audit Plan. Based on the methodology detailed on page three, the following projects are recommended for approval:

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 plan was based on the utilization of Weaver and Tidwell, L.L.P. and one full-time Senior Internal Auditor.