



**NOTICE is hereby given that the Collin County Community College District Board of Trustees will hold a meeting of the Finance and Audit Committee (Collins, Adcock, Callison) at 5:00 p.m. on Tuesday, February 17, 2026, in Conference Room 400 at the Collin Higher Education Center, 3452 Spur 399, McKinney, Texas 75069.**

**Locations**

Celina Campus

Collin Higher Education Center  
McKinney, Texas

Courtyard Center  
Plano, Texas

Farmersville Campus

Frisco Campus

McKinney Campus

Plano Campus

Public Safety Training Center  
McKinney, Texas

Technical Campus  
Allen, Texas

Wylie Campus

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**PUBLIC COMMENT**

**REVIEW AND DISCUSSION ITEMS**

1. FY27 (2026-2027) Budget Timeline
2. Discuss Results of Follow-Up Procedures Over Open Findings
3. Consideration of Approval of the Workday Student, Finance, and Human Capital Management Annual Master Subscription Agreement, Enterprise Cloud Application Fee, and Training Credits

*Jay Saad*  
*Chair, Board of Trustees*

***Collin County Community College District Board of Trustees***

1. Finance and Audit Committee

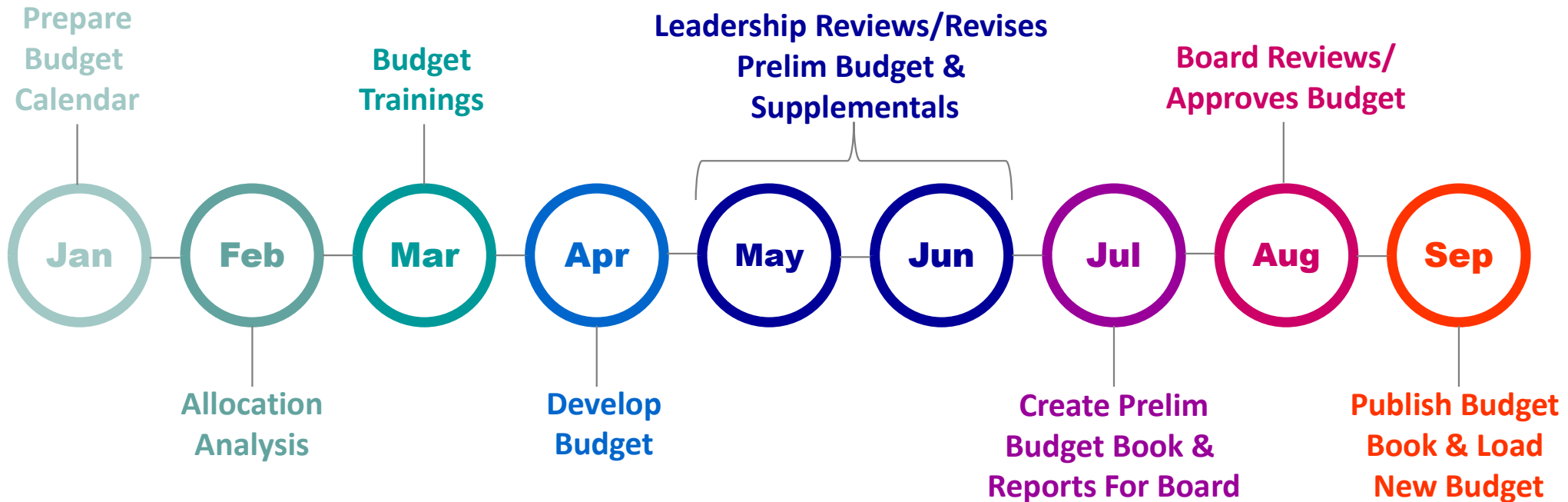
February 17, 2026

Resource: Melissa Irby  
Chief Financial Officer

**DISCUSSION ITEM:** FY27 (2026-2027) Budget Timeline

**DISCUSSION:** Melissa Irby, Chief Financial Officer, will review the FY27 budget timeline for the Finance and Audit Committee's review and discussion.

# Budget Timeline



***Collin County Community College District Board of Trustees***

2. Finance and Audit Committee

February 17, 2026

Resource: Melissa Irby  
Chief Financial Officer

**DISCUSSION ITEM:** Discuss Results of Follow-Up Procedures Over Open Findings

**DISCUSSION:** Melissa Irby, Chief Financial Officer, and Ilse Contreras, Senior Internal Auditor, will outline an Internal Audit Report for the results for follow-up procedures over open findings.



# RESULTS OF FOLLOW-UP PROCEDURES OVER OPEN FINDINGS

FEBRUARY 2026

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**Report Distribution:**

**Collin College Leadership:**

H. Neil Matkin, Ed.D., District President

Melissa Irby, Chief Financial Officer

**Members of the Board of Trustees:**

Chair, Jay Saad

Vice Chair, Dr. Raj Menon

Secretary, Dr. J. Robert Collins

Treasurer, Andrew Hardin

Trustee, Justin Adcock

Trustee, Cathie Alexander

Trustee, Glenn Callison

Trustee, Jim Orr

Trustee, Staci Weaver

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**Respectfully Submitted by:**

Ilse Contreras, Senior Internal Auditor



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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
<b>Total</b>	<b>23</b>	<b>6</b>	<b>17</b>

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
<b>Priority</b>	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.
<b>High</b>	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.
<b>Medium</b>	The risks are considered to be undesirable and could moderately expose the college. Without appropriate controls, the risk will occur some of the time.
<b>Low</b>	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.

**Collin County Community College District Board of Trustees**

3. Finance and Audit Committee

February 17, 2026

Melissa Irby  
Chief Financial Officer

**DISCUSSION ITEM:** Consideration of Approval of the Workday Student, Finance, and Human Capital Management Annual Master Subscription Agreement, Enterprise Cloud Application Fee, and Training Credits

**DISCUSSION:** The Board of Trustees approved the purchase and implementation of Workday Finance, Human Capital Management, and Payroll in January 2020. The Board of Trustees also approved the purchase and implementation of Workday Student in April 2022. The previous total cost approved by the Board of Trustees was for the first five years of the annual Master Subscription Agreement implementation, and training credits. The proposed five year amount of \$9,975,000 includes the total amount needed for Workday Student, Finance, and Human Capital Management annual Master Subscription Agreement, Enterprise cloud application fee, and training credits.

Workday serves as the College's enterprise system for payroll and benefits administration, accounting and procurement, grants and asset management, student onboarding, advising, registration, and academic records. Renewing the subscription ensures ongoing system reliability, strengthened data integrations, and access to Workday's continuous updates, security enhancements, and regulatory compliance features essential to maintaining efficient districtwide operations.

**Collin County Community College District Board of Trustees**

2026-02-X

February 24, 2026

Resource: Melissa Irby  
Chief Financial Officer

- AGENDA ITEM:** Report Out of the Finance and Audit Committee and Consideration of Approval of the Workday Student, Finance, and Human Capital Management Annual Master Subscription Agreement, Enterprise Cloud Application Fee, and Training Credits
- DISCUSSION:** The Board of Trustees approved the purchase and implementation of Workday Finance, Human Capital Management, and Payroll in January 2020. The Board of Trustees also approved the purchase and implementation of Workday Student in April 2022. The previous total cost approved by the Board of Trustees was for the first five years of the annual Master Subscription Agreement, implementation, and training credits. The proposed five year amount of \$9,975,000 includes the total amount needed for Workday Student, Finance, and Human Capital Management annual Master Subscription Agreement, Enterprise cloud application fee, and training credits.
- Workday serves as the College’s enterprise system for payroll and benefits administration, accounting and procurement, grants and asset management, student onboarding, advising, registration, and academic records. Renewing the subscription ensures ongoing system reliability, strengthened data integrations, and access to Workday’s continuous updates, security enhancements, and regulatory compliance features essential to maintaining efficient districtwide operations.
- DISTRICT PRESIDENT’S RECOMMENDATION:** The District President recommends approval of the proposed five year amount of \$9,975,000, the total amount needed for Workday Student, Finance, and Human Capital Management annual Master Subscription Agreement, Enterprise cloud application fee, and training credits.
- SUGGESTED MOTION:** This item may come as a motion and second out of committee. A suggested motion would be, “Mr. Chairman, I make a motion that the Board of Trustees of Collin County Community College District approves the proposed five year amount of \$9,975,000, the total amount needed for Workday Student, Finance, and Human Capital Management annual Master Subscription Agreement, Enterprise cloud application fee, and training credits.”