



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 5:30 p.m. on Tuesday, March 10, 2026, in Conference Room 400C 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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Board of Trustees

- Jay Saad, *Chair*
- Raj Menon, Ph.D., *Vice Chair*
- J. Robert Collins, Ph.D., *Secretary*
- Andrew Hardin, *Treasurer*
- Justin Adcock
- Cathie Alexander
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- Staci Weaver

District President

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PUBLIC COMMENT

REVIEW AND DISCUSSION ITEMS

1. Consideration of Approval of No Increase of Tuition Rates and Fees Effective Fall 2026
2. Consideration of Approval for an Increase in Student Housing Fees Effective in the Academic Year 2026-2027
3. Consideration of Approval of the Student Housing Meal Plan Effective in Academic Year 2026-2027
4. Consideration of Approval to Engage Nonprofit Advisory Services from Forvis Mazars for the Next Three Years, Through Fiscal Year 2028
5. Consideration of Approval to Engage Consulting and Advisory Services from Whitley Penn, LLC
6. Discuss Results for Audit Report # 26-01 – Police Department
7. Discuss Results of Follow-Up Procedures Over Open Findings

Jay Saad
Chair, Board of Trustees

Collin County Community College District Board of Trustees

1. Finance and Audit Committee

March 10, 2026

Resource: Melissa Irby
Chief Financial Officer

DISCUSSION ITEM: Consideration of Approval of No Increase of Tuition Rates and Fees Effective Fall 2026

DISCUSSION: Information regarding instructional expenses and revenue generated from tuition fees and state funding will be shared with the Committee. The Committee will be provided with information to recommend no increase to 2026-2027 tuition rates and fees for consideration by the Board of Trustees.

Collin County Community College District Board of Trustees

2026-03-X

March 24, 2026

Resources: Melissa Irby
Chief Financial Officer

AGENDA ITEM: Report Out of the Finance and Audit Committee and Consideration of Approval of No Increase of Tuition Rates and Fees Effective Fall 2026

DISCUSSION: The recommendation is not to increase tuition and fees for Fall 2026. The Board is committed to providing high-quality education while offering low-cost tuition. Affordable tuition assists student debt concerns, maintains stability in enrollment, and attracts additional students.

DISTRICT PRESIDENT'S RECOMMENDATION: The District President recommends the current tuition rates and fees remain at \$67 per credit hour for in-district residents, \$127 per credit hour for out-of-district residents, and \$202 per credit hour for out-of-state/out-of-country residents, effective Fall 2026. No tuition increase is recommended.

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 current tuition rates and fees of \$67 per credit hour for in-district residents, \$127 per credit hour for out-of-district residents, and \$202 per credit hour for out-of-state/out-of-country residents to remain effective Fall 2026. There will not be an increase in tuition."

Collin County Community College District Board of Trustees

2. Finance and Audit Committee

March 10, 2026

Melissa Irby
Chief Financial Officer

DISCUSSION ITEM: Consideration of Approval for an Increase in Student Housing Fees Effective in the Academic Year 2026-2027

DISCUSSION: Board approval is required for all student fees, including Student Housing rental rates. A rent increase is necessary to sustain the Student Housing program and to enhance amenities that support student success, retention, and overall residential experience.

This proposal presents a 3% increase per residency term. The recommended increase is driven by rising housing operational costs and the need to strengthen the housing contingency budget line to address unforeseen maintenance needs or emergency expenses.

The attached chart outlines the current and proposed rental rates. Rent is assessed on a semester basis (approximately 4.5 months), consistent with practices at comparable institutions. The average rent per semester will increase above the current rate depending on unit size and number of bedrooms for the Fall and Spring semesters as well as for the full Summer term.

**Proposed Student Housing Fees
Fall 2026, Spring 2027 and Summer 2027**

Description	2-Bedroom 2-Bath		4-Bedroom 2-Bath		Efficiency	
	25-26 Fee	3% Increase	25-26 Fee	3% Increase	25-26 Fee	3% Increase
Fall Semester Charge	\$3,095	\$3,190	\$2,460	\$2,535	\$4,110	\$4,235
Spring Semester Charge	\$3,095	\$3,190	\$2,460	\$2,535	\$4,110	\$4,235
Full Summer Charge	\$2,410	\$2,480	\$1,915	\$1,970	\$3,195	\$3,290
1/2 Summer Charge	\$1,210	\$1,250	\$970	\$995	\$1,600	\$1,650
Maymester Charge	\$160	\$165	\$160	\$165	\$160	\$165
Wintermester Charge	\$300	\$310	\$300	\$310	\$300	\$310
Refundable Security Deposit	\$200	\$0	\$200	\$0	\$200	\$0
Application Fee (Non-refundable)	\$50	\$0	\$50	\$0	\$50	\$0
Monthly Late Fee (3 rd Business Day)	\$25	\$0	\$25	\$0	\$25	\$0
NSF Fee	\$25	\$0	\$25	\$0	\$25	\$0
Lease Cancellation Fee	\$150	\$0	\$150	\$0	\$150	\$0

Collin County Community College District Board of Trustees

2026-03-X

March 24, 2026

Resource: Melissa Irby
Chief Financial Officer

AGENDA ITEM: Report Out of the Finance and Audit Committee and Consideration of Approval for an Increase in Student Housing Fees Effective in the Academic Year 2026-2027

DISCUSSION: Board approval is required for any student fees, including Student Housing rental fees. This proposal would increase rent for each housing option by 3% per residency term. The proposed increase is recommended to offset rising housing operating costs and to support an increase to the housing contingency budget line for emergency needs.

The attached chart outlines the current and proposed fees. Rent is charged on a semester basis (approximately 4.5 months), consistent with peer institutions. On average, the increase would be approximately \$75–\$125 more per semester during the Fall and Spring terms (depending on unit size and number of bedrooms) and approximately \$60–\$95 more for the Summer term.

DISTRICT PRESIDENT'S RECOMMENDATION: The District President recommends approval of a 3% increase in Student Housing rental fees in each of the full and partial semester options effective in the Academic Year 2026-2027.

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 a 3% increase in Student Housing rental fees in each of the full and partial semester options effective in the Academic Year 2026-2027."

**Proposed Student Housing Fees
Fall 2026, Spring 2027 and Summer 2027**

<i>Description</i>	<i>2-Bedroom 2-Bath</i>		<i>4-Bedroom 2-Bath</i>		<i>Efficiency</i>	
	<i>25-26 Fee</i>	<i>3% Increase</i>	<i>25-26 Fee</i>	<i>3% Increase</i>	<i>25-26 Fee</i>	<i>3% Increase</i>
Fall Semester Charge	\$3,095	\$3,190	\$2,460	\$2,535	\$4,110	\$4,235
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Collin County Community College District Board of Trustees

3. Finance and Audit Committee

March 10, 2026

Resource: Melissa Irby
Chief Financial Officer

DISCUSSION ITEM: Consideration of Approval of the Student Housing Meal Plan Effective in Academic Year 2026-2027

DISCUSSION: Two options are recommended for the Student Housing Meal Plan required for all Collin College housing residents for the academic year of 2026-2027.

Student Housing will be fully occupied with approximately 280 students in Fall 2026.

- Each Fall and Spring semester has one meal plan option proposed
- The Summer semesters I & II will have one meal plan option
- A meal plan, consisting of an average of 12 meals a week, will be required to be purchased by each student in housing
- If funds are depleted, students may add money to their account and continue to receive the 20% discount until the end of the semester
- Meal plan cost recommendations are attached
- Housing students will receive a 20% discount on all kitchen-prepared food items and fountain drinks. This discount will not include pre-packaged items, bottled beverages, or Starbucks

**2026-2027
Proposed Student Housing Meal Plans**

FALL 2026 Meal Plan - closed Labor Day and 3 days the week of Thanksgiving

Meal Plan Dates	Housing Meal Plan	Current Plan Cost	Proposed Plan Cost	20% Discount	2026-27 Plan Value
8/24/26 - 12/11/26	(minimum meal plan required)	\$ 1,640	\$ 1,720	\$ 345	\$ 2,065

SPRING 2027 Meal Plan - closed week of Spring Break and Spring Holiday

Meal Plan Dates	Housing Meal Plan Options	Current Plan Cost	Proposed Plan Cost	20% Discount	2026-27 Plan Value
1/19/27 - 5/14/27	(minimum meal plan required)	\$ 1,640	\$ 1,720	\$ 345	\$ 2,065

Maymester Meal Plan 2027 - closed Memorial Day

Students can purchase food using personal funds

SUMMER I Meal Plan 2027 - closed July 4

Meal Plan Dates	Housing Meal Plan Option	Current Plan Cost	Proposed Plan Cost	20% Discount	2026-27 Plan Value
6/4/27 - 7/8/27	(minimum meal plan required)	\$ 330	\$ 350	\$ 70	\$ 420

SUMMER II Meal Plan 2027

Meal Plan Dates	Housing Meal Plan Options	Current Plan Cost	Proposed Plan Cost	20% Discount	2026-27 Plan Value
7/12/27 - 8/12/27	(minimum meal plan required)	\$ 330	\$ 350	\$ 70	\$ 420

Collin County Community College District Board of Trustees

2026-03-X

March 24, 2026

Resource: Melissa Irby
Chief Financial Officer

AGENDA ITEM: Report Out of the Finance and Audit Committee and Consideration of Approval of the Student Housing Meal Plan Effective in Academic Year 2026-2027

DISCUSSION: Two options are recommended for the Student Housing Meal Plan required for all Collin College housing residents for the academic year of 2026-2027.

Student Housing will be fully occupied with approximately 280 students in Fall 2026.

- Each Fall and Spring semester has one meal plan option proposed
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- If funds are depleted, students may add money to their account and continue to receive the 20% discount until the end of the semester
- Meal plan cost recommendations are attached
- Housing students will receive a 20% discount on all kitchen-prepared food items and fountain drinks. This discount will not include pre-packaged items, bottled beverages, or Starbucks

DISTRICT PRESIDENT'S RECOMMENDATION: The District President recommends approval of the Student Housing Meal Plan for the academic year 2026-2027.

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 Student Housing Meal Plan for the academic year 2026-2027."

**2026-2027
Proposed Student Housing Meal Plans**

FALL 2026 Meal Plan - closed Labor Day and 3 days the week of Thanksgiving

Meal Plan Dates	Housing Meal Plan	Current Plan Cost	Proposed Plan Cost	20% Discount	2026-27 Plan Value
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Collin County Community College District Board of Trustees

4. Finance and Audit Committee

March 10, 2026

Resource: Melissa Irby
Chief Financial Officer

DISCUSSION ITEM: Consideration of Approval to Engage Nonprofit Advisory Services from Forvis Mazars for the Next Three Years, Through Fiscal Year 2028

DISCUSSION: The Collin County Community College District Foundation, Inc. (Foundation) operates as a separate nonprofit organization responsible for managing donor funds, investments, and philanthropic activities in support of the District's mission. The District has historically assisted with the accounting functions of the Foundation. As the Foundation's operations have grown in complexity, management has identified the need for additional time and resources to strengthen financial processes, reporting, internal controls, and audit readiness to align with current nonprofit accounting standards and industry best practices.

Management is requesting the engagement of a qualified firm specializing in nonprofit advisory services to provide comprehensive accounting support and process improvement services that will replace the District's Finance team and provide additional resources, segregation between entities, and a continuity of service.

The estimated cost for the next three years is \$303,000 and is budgeted in the Finance Department's annual operating budget subject to Board approval.



A proposal for

Collin College Foundation

Nonprofit Advisory Services

December 2025

Forvis Mazars, LLP
14221 Dallas Parkway, Suite 400
Dallas, TX 75254
P 972.702.8262
forvismazars.us



December 18, 2025

Ms. Laura Madden
Executive Director
Collin College Foundation
3452 Spur 399, Suite 429
McKinney, TX 75069

Dear Ms. Madden:

Collin College Foundation recognizes a robust accounting function is crucial to your organization's fiscal health. Outsourcing your accounting and finance functions to an experienced provider could help relieve your administrative burden, allowing you to focus on growth and other key business matters. That's where Forvis Mazars comes in. Our Nonprofit Advisory Services team can provide Collin College Foundation with traditional accounting services as well as insight and strategic advisory solutions to help you improve the performance of your technology and reporting. Our professionals have years of experience helping clients solve intricate business problems, so we're confident we can scale our communicative, innovative approach to help meet Collin College Foundation's changing needs.

Forvis Mazars can provide Collin College Foundation with the service-specific insight and knowledge you deserve. While similar services often look alike on paper, the quality of the service process, timing, and resulting ideas that can help improve profitability and operational efficiency can vary among providers. To Collin College Foundation, Forvis Mazars services can mean the difference between a check-the-box approach and a service process tailored to your specific needs that delivers additional value and proactive advice. Your proposed engagement team knows organizations similar to Collin College Foundation require an understanding of a number of accounting and reporting nuances, and we have the experience to help you navigate your complex environment.

We believe our proposal will help you select our firm for efficient and objective services delivered by experienced professionals. I will call you soon to answer questions you may have about this proposal, or you may reach me at 972.702.8262 or by email at heather.flabiano@us.forvismazars.com

Respectfully Presented,

A handwritten signature in black ink that reads "Heather L. Flabiano".

Heather L. Flabiano, CPA
Managing Director

Contents

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Executive Summary

Listening to Understand Your Needs

Collin College Foundation’s choice of an advisor is important. Beyond completing your requested services on time, Collin College Foundation should expect access to necessary technology and industry resources so you can be decisive on matters that may affect your bottom line. Forvis Mazars brings an established history of performance helping similar clients see improvements to operations, processes, and financial outcomes. With a fresh perspective from Forvis Mazars, Collin College Foundation can be confident you are connecting to the tools and services you need to thrive and receiving significant value through year-round thought leadership, best practice recommendations, and proactive ideas.

Why Forvis Mazars: Unmatched Client Experience®

When our partners created Forvis Mazars, we set out to build a different professional services firm, one so special that our people, clients, and future clients couldn’t help but notice. It takes courage to take a step like we did, but we have the confidence to do so because of our history of and commitment to client service.

Our commitment to these values is memorialized in our book - The Forvis Mazars Way in Action. This book is about our passion, 100-year legacy, and aspiration to be special and different from our peers. It is about our commitment to providing an Unmatched Client Experience (or UCX for short), while putting integrity first in all we do. We provide this book to our people and our clients. We ask them to hold us accountable. What does an Unmatched Client Experience look like for Collin College Foundation? It includes professionals who are committed to the following:

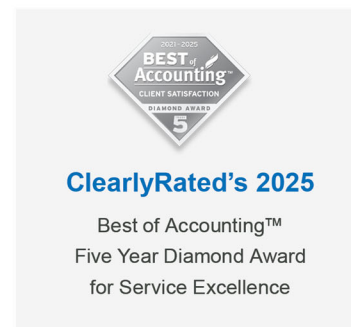
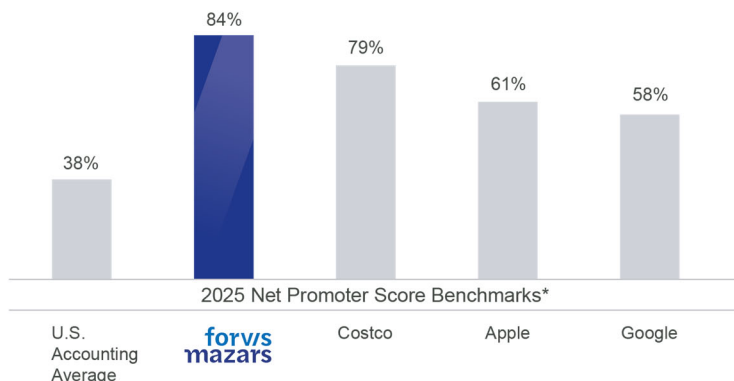
UNMATCHED CLIENT EXPERIENCE

- 1 Listen to Understand
- 2 Be Responsive
- 3 Consult with Purpose to Deliver Value

[View our UCX book](#)

Proven Experience

Our firm is committed to delivering an Unmatched Client Experience® through exceptional quality and client service. In 2025, Forvis Mazars won ClearlyRated’s Best of Accounting™ Five Year Diamond Award for Service Excellence. ClearlyRated® utilizes a Net Promoter® Score (NPS®) to determine the results. NPS is a simple metric based on a survey question that asks your clients how likely they are to recommend your firm to a friend or colleague on a numeric scale of 0–10. To better understand how the NPS of Forvis Mazars was calculated, visit ClearlyRated’s resource for [NPS for Accounting firms](#). Below, we have shared statistics regarding the NPS of Forvis Mazars and comparable scores from other leading brands and our industry.



NPS Data Source: CustomerGauge (<https://customergauge.com/benchmarks/blog/top-highest-nps-scores>).
Net Promoter®, NPS®, NPS Prism®, and the NPS-related emoticons are registered trademarks of Bain & Company, Inc., NICE Systems, Inc., and Fred Reichheld.
*ClearlyRated – NPS 101 for Accounting Firms & Forvis Mazars FYE 25 Relational Survey.

Proposed Services

Nonprofit Advisory Services

We know Collin College Foundation is busy managing your day-to-day operations and may not have the time, staff, or resources to perform certain accounting services in-house. For organizations similar to yours, Forvis Mazars offers a wide range of outsourcing services to meet accounting, tax, financial management, technology, and consulting needs. Each year, Forvis Mazars helps thousands of clients—large and small—with their accounting.

Whether we are on site or in our offices, Forvis Mazars can complete our services efficiently. Because we have trained staff ready to serve you directly, you can be confident Forvis Mazars will not outsource your work to a third party.

Proposed Tasks & Fees

Our goal is to be candid, timely, answer your questions about fees upfront, and avoid fee surprises. We determine our fees by evaluating a number of variables: the complexity of the work, the project’s scope, the time we will spend, and the level of professional staff needed. Below is a summary of our proposed services and fees.

Task	Estimated Fees & Annual Hours
Onboarding – 100% Discounted	
Procedures necessary to understand monthly close process and complete set up, including access to client systems, and report configuration to be provided at no cost. Valued at \$5,600.	\$0 20 hours
Recurring Monthly Accounting Services	
Accounts Payable & Expenses Processing accounts payable including invoice coding and review of coding of transactions processed through system such as Bill.com.	\$10,584 72 hours
Accounts Receivable & Revenue Recording cash receipts including coding and review of coding of transactions to the proper revenue account.	\$7,938 60 hours
Cash and Credit Card Reconciliations Monthly reconciliation of bank, PayPal, and credit card accounts.	\$8,250 72 hours
Investment Reconciliations Monthly reconciliation of investment accounts.	\$16,038 72 hours
In-Kind Reconciliation Monthly capture and recording of in-kind goods and services information including a review of supporting documentation.	\$2,220 12 hours
Other Reconciliations Completion of other monthly reconciliations including prepaid expenses, accounts and contributions receivable, accounts payable, fixed assets, and other key balance sheet areas as determined.	\$18,088 96 hours
Monthly Reporting Monthly preparation of system-generated reports such as a balance sheet and income statement. These are statements for management use and are generated utilizing the reporting functionality in the accounting software.	\$7,200 24 hours
Project Management and Meetings Setting up request lists, document management, meetings with management to evaluate key risk areas and hold oversight meetings, planning conferences, and presentations.	\$18,000 60 hours

Audit Preparation	
Coordinate steps to properly prepare for an upcoming audit including assembling prepared-by-client schedules, drafting financial statements and disclosures and account reconciliations.	\$24,948 99 hours
Compliance Monitoring	
Form 990 Preparation for and completion of the 990 return for the organization.	\$3,598 14 hours
Form 1099 Assessment of required filings and completion of the required filings for transactions that meet reporting requirements.	\$2,336 8 hours
Administrative Cost	
5% flat fee of each invoice for costs of software and administrative time.	\$6,000
Estimate Total	\$125,200 609 hours

An administrative fee of 5% will be billed to cover items such as technology-related costs, such as computer processing, software licensing, research and library databases, and similar expense items. In addition, you will be billed travel costs, if any.

Our fees may increase if our duties or responsibilities change because of new rules, regulations, and accounting or auditing standards. We will consult with you should this happen.

Service Team

We take team selection seriously and have the appropriate team of advisors to meet your needs. Previous experience is a primary determinant for assigning professionals to your engagement, and we have assigned individuals to your engagement who are experienced in providing nonprofit advisory and accounting services.

Team Biographies & Experience



Heather Flabiano, CPA, PhD
Managing Director/Consulting
972.702.8262
heather.flabiano@us.forvismazars.com

Heather serves as a managing director in the Nonprofit Advisory Practice, providing services related to accounting and financial management, including CFO support services, budget planning, financial operational assessments, internal control reviews, and special projects to help support the implementation of best practices.

For more than 20 years, she has focused her career on the strategic financial management of nonprofit and higher education institutions. Having held the chief financial officer role at Girl Scouts of Northeast Texas and The Dallas Foundation, she has a deep knowledge of the social service and philanthropic sectors, allowing her the ability to approach and advise on key opportunities and challenges facing these organizations.

Heather has spent more than half of her career supporting private higher education institutions. She has held financial management positions within academic areas at both Southern Methodist University and Saint Louis University and was the chief financial officer at University of Health Sciences and Pharmacy in St. Louis. These experiences gave her a broad understanding of the importance of shared governance, the nuances of higher education finances, and the skills necessary to maneuver the complexities of these organizations.

She has experience in budgeting and financial modeling, bond issuances, endowment oversight, new academic program evaluation, grants management, fiscal sponsorship management, board governance, software implementation, and finance departmental structure and development.

Heather is a graduate of Southern Methodist University, Dallas, Texas, with a B.B.A. degree in accounting as well as an M.B.A. degree. In addition, she earned her Ph.D. in public affairs from The University of Texas at Dallas, focusing her dissertation research on the strategic utilization of endowments at private higher education institutions.

Additional Resources



Sara E. Grenier, CPA
Partner/Assurance

A member of the Nonprofit Practice and the Healthcare Practice, Sara provides an array of audit services to nonprofit and governmental organizations, colleges, universities, charitable organizations, and healthcare providers. She has approximately 15 years of accounting experience, all with this firm. In addition, she is experienced with Single Audit requirements, including U.S. Department of Housing and Urban Development, U.S. Department of Education, and U.S. Department of Health and Human Services programs.

She has served as an instructor for internal training, is a reviewer for Forvis Mazars' interoffice inspection program, and has participated in peer reviews of other CPA firms.

Sara is a member of the American Institute of CPAs (AICPA) and Texas Society of Certified Public Accountants. She holds the AICPA's Advanced Single Audit Certificate. This certificate requires the ability to evaluate and analyze the core concepts related to client acceptance, engagement planning, engagement analysis, concluding an engagement, and the guiding principles for Single Audits at an advanced level as outlined in the AICPA Competency Framework: Governmental Auditing.

She serves as chair of the board of directors of Child Care Associates in Fort Worth, Texas.

Sara is a 2004 *magna cum laude* graduate of Missouri State University, Springfield, with a B.S. degree in accounting, and a 2005 graduate with an M.Acc. degree.



Neely D. Duncan, CPA, CFE
Partner/Consulting

Neely is a member of Forvis Mazars' Nonprofit Practice and Center of Excellence. She has more than 20 years of audit and advisory experience in public accounting. Her expertise includes financial statement audits, Single Audits, grants management, assessments and compliance, outsourced accounting functions, standards implementation, internal audit procedures, strategic planning, and tax-exempt matters for a wide range of nonprofit entities. Neely also performs forensic work related to various cases for technical matters for nonprofits.

In addition to handling the accounting, consulting, and audit needs of her clients, she advises clients on operational efficiencies, internal controls, and governance issues and routinely shares best practices with clients gained from working with a variety of organizations. She is a highly sought national speaker on technical matters in the accounting community. Neely also served in the United States Navy for four years.

Neely is a member of the American Institute of CPAs; TXCPA, where she serves as a board member; TXCPA - Dallas, where she serves as a board member; and Association of Certified Fraud Examiners, Inc. She holds the Certified Fraud Examiner (CFE) designation.

She has been involved with many other professional associations, including Social Venture Partners Dallas, Arthritis Foundation, Dallas Heroes Project, and Great Girls Network.

Neely is a 2000 *magna cum laude* graduate of Old Dominion University, Norfolk, Virginia, with a B.S. degree in accounting.

Nonprofit Experience

Drive your mission and plan for the future with help from Forvis Mazars' nonprofit knowledge and experience. Our professionals provide revenue recognition and operational efficiency strategies to nonprofit management teams, boards, and audit committees, so they can carry out their mission and uphold donor trust. We're proud to work with leading nonprofits and boards to provide a greater understanding of your financial resources and risks. We understand your challenges and stay in front of industry and regulatory changes that affect organizations like yours.

Nonprofit Advisory Services

CFO Advisory Services

Project management services for audit prep, cash flow modeling, succession planning, monthly reporting, dashboards, and more.

Grants Management & Compliance

We don't just report on noncompliance; we identify potential opportunities, more efficient ways to comply, and best practices to help you reduce the risk of sanctions or reduced funding.

Implementation of Accounting Standards

We can help with the planning, prep, and implementation of new accounting standards.

Financial Operational Assessments

We can complete an assessment of your current operations and provide recommendations on best practices and help to implement.

Internal Controls

We can help you navigate which policies and procedures are needed and can assess how well your teams comply with your existing internal policies.

Organizational & Board Leadership Consulting

We provide assessments and recommendations across a broad range of services including strategic planning, board and leadership development, and more.

Representative Client Listing

- Endeavors
- Greater Kansas City Community Foundation
- The Houston Food Bank
- Stowers
- Unbound
- Women in Need
- Children International
- Damar Services
- YMCA
- Texas A&M Foundation
- The Peter Kiewit Foundation
- The Winston-Salem Foundation

Nonprofit Advisory Services

Nonprofit organizations are increasingly using external CPAs for portions of their financial reporting, project management, and accounting needs. Working with an experienced, professional team of trusted professionals can save you time and money while increasing peace of mind.

Common services include:

- General Organization
- Board Governance
- Financial Reporting & Monitoring
- Budgeting & Financial Planning
- Endowment & Restricted Funds
- Cash Disbursements
- Payroll
- Tax Compliance
- Information Technology Security
- Asset Management
- Cash Receipts & Contributions, including Grant Management

Appendix



Forvis Mazars

Overview

With a legacy spanning more than 100 years, Forvis Mazars is committed to providing a different perspective and an unmatched client experience that feels right, personal and natural. We respect and reflect the range of perspectives, knowledge and local understanding of our people and clients. We take the time to listen to deliver consistent audit and assurance, tax, advisory and consulting services worldwide.

We nurture a deep understanding of our clients' industries, delivering greater insight, deeper specialization and tailored solutions through people who listen to understand, are responsive and consult with purpose to deliver value.

Deep industry understanding

Forvis Mazars' deep understanding of industry-specific environments, issues and trends helps us anticipate and address evolving needs to prepare you for strategic opportunities ahead.

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\$5B

combined revenue
(2023)

100+

combined countries,
territories & markets

400+

combined offices
& locations

1,800+

combined partners

40,000+

combined team members

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Collin County Community College District Board of Trustees

2026-03-X

March 24, 2026

Resource: Melissa Irby
Chief Financial Officer

- AGENDA ITEM:** Report Out of the Finance and Audit Committee and Consideration of Approval to Engage Nonprofit Advisory Services from Forvis Mazars for the Next Three Years, Through Fiscal Year 2028.
- DISCUSSION:** The Collin County Community College District Foundation, Inc. (Foundation) operates as a separate nonprofit organization responsible for managing donor funds, investments, and philanthropic activities in support of the District's mission. The District has historically assisted with the accounting functions of the Foundation. As the Foundation's operations have grown in complexity, management has identified the need for additional time and resources to strengthen financial processes, reporting, internal controls, and audit readiness to align with current nonprofit accounting standards and industry best practices.
- Management is requesting the engagement of a qualified firm specializing in nonprofit advisory services to provide comprehensive accounting support and process improvement services that will replace the District's Finance team and provide additional resources, segregation between entities, and continuity of service.
- The estimated cost for the next three years is \$303,000 and is budgeted in the Finance Department's annual operating budget subject to Board approval.
- DISTRICT PRESIDENT'S RECOMMENDATION:** The District President recommends approval of nonprofit advisory services from Forvis Mazars for the next three years, through fiscal year 2028, at an estimated cost of \$303,000.
- 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 approve nonprofit advisory services from Forvis Mazars for the next three years, through fiscal year 2028, at an estimated cost of \$303,000 as presented."

Collin County Community College District Board of Trustees

5. Finance and Audit Committee

March 10, 2026

Resource: Melissa Irby
Chief Financial Officer

DISCUSSION ITEM: Consideration of Approval to Engage Consulting and Advisory Services from Whitley Penn, LLC

DISCUSSION: To ensure continued compliance with federal employment verification requirements, Collin College must maintain accurate and complete Form I-9 records for all full-time and part-time employees. Recent federal guidance emphasizes the importance of proactive internal reviews to validate document completeness, correct errors, and mitigate institutional risk. A comprehensive audit will help ensure that the College maintains strong internal controls, reduces potential exposure to penalties, and adheres to all requirements. It also ensures independent validation of current practices, enhances compliance oversight, and provides recommendations for continuous improvement.

The estimated cost for this engagement is \$50,000 and is budgeted in the Finance Department's annual operating budget.

Collin County Community College District Board of Trustees

2026-03-X

March 24, 2026

Resource: Melissa Irby
Chief Financial Officer

AGENDA ITEM: Report Out of the Finance and Audit Committee and Consideration of Approval to Engage Consulting and Advisory Services from Whitley Penn, LLC

DISCUSSION: To ensure continued compliance with federal employment verification requirements, Collin College must maintain accurate and complete Form I-9 records for all full-time and part-time employees. Recent federal guidance emphasizes the importance of proactive internal reviews to validate document completeness, correct errors, and mitigate institutional risk. A comprehensive audit will help ensure that the College maintains strong internal controls, reduces potential exposure to penalties, and adheres to all requirements. It also ensures independent validation of current practices, enhances compliance oversight, and provides recommendations for continuous improvement.

The estimated cost for this engagement is \$50,000 and is budgeted in the Finance Department's annual operating budget.

DISTRICT PRESIDENT'S RECOMMENDATION: The District President recommends approval of consulting and advisory services from Whitley Penn, LLC at an estimated cost of \$50,000.

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 consulting and advisory services from Whitley Penn, LLC at an estimated cost of \$50,000."

Collin County Community College District Board of Trustees

6. Finance and Audit Committee

March 10, 2025

Resource: Isle Contreras
Senior Internal Auditor

DISCUSSION ITEM: Discuss Results for Audit Report # 26-01 – Police Department

DISCUSSION: The Senior Internal Auditor plans to outline the results of Audit Report # 26-01 – Police Department

Collin County Community College District Board of Trustees

7. Finance and Audit Committee

March 10, 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

MARCH 2026

Report Distribution:

Collin College Leadership:

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

Melissa Irby, Chief Financial Officer

Members of the Board of Trustees:

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Treasurer, Andrew Hardin

Trustee, Justin Adcock

Trustee, Cathie Alexander

Trustee, Glenn Callison

Trustee, Jim Orr

Trustee, Staci Weaver

Respectfully Submitted by:

Ilse Contreras, Senior Internal Auditor



EXECUTIVE SUMMARY

OBJECTIVES

The purpose of this report is to provide an update on the status of open audit findings. The last update was provided in February 2025 with information as of January 2025.

BACKGROUND, PROCEDURES & RESULTS

As of January 2025, there were a total of 17 open findings. 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. Follow-up procedures are performed close to or after the target implementation date. Based on the results of the procedures performed, two findings were closed, with the 15 remaining findings classified as follows:

Risk Rating	Total Findings	Closed	In Progress
Priority	-	-	-
High	6	-	6
Medium	10	2	8
Low	1	-	1
Total	17	2	15

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.