NOTICE is hereby given that the Collin County Community College District Board of Trustees will hold a meeting of the Finance and Audit Committee (Weaver, Callison, Saad) at 5:00 p.m. on Tuesday, August 4, 2026, in Conference Room 400A at the Collin Higher Education Center, 3452 Spur 399, McKinney, Texas 75069.

PUBLIC COMMENT

REVIEW AND DISCUSSION ITEMS

1. Preliminary Review of the Proposed Tax Rate Information for 2026

2. Preliminary Review of the Proposed Fiscal Year 2026-2027 Budget

3. Consideration of Approval of the Revised Audit Plan for Fiscal Year 2026 and the Proposed Audit Plan for Fiscal Year 2027

Jay Saad
Chair, Board of Trustees

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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Collin County Community College District Board of Trustees

1. Finance and Audit Committee August 4, 2026

Resource: Melissa Irby
Chief Financial Officer

DISCUSSION ITEM: Preliminary Review of the Proposed Tax Rate Information for 2026

DISCUSSION: Based on the preliminary information received from the Collin County Appraisal District, the College will be recommending no changes to the proposed tax rate. The Maintenance and Operations (M&O) tax rate will be proposed at $0.07500/$100, and the Debt Service (I&S) tax rate will be proposed at $0.00622/$100.

2. Finance and Audit Committee August 4, 2026

Resource: Melissa Irby
Chief Financial Officer

DISCUSSION ITEM: Preliminary Review of the Proposed Fiscal Year 2026-2027 Budget

DISCUSSION: The annual budget preparation began in February and will be presented to the Board of Trustees for consideration at the August 25 regular Board meeting. Information presented will include a summary and analysis of recommended changes to the fiscal year 2026-2027 proposed budget.

Collin County Community College District Board of Trustees

3. Finance and Audit Committee August 4, 2026

Resource: Melissa Irby
Chief Financial Officer

DISCUSSION ITEM: Consideration of Approval of the Revised Audit Plan for Fiscal Year 2026 and the Proposed Audit Plan for Fiscal Year 2027

DISCUSSION: Melissa Irby, Chief Financial Officer, will discuss the revised Audit Plan for fiscal year 2026 and the proposed Audit Plan for fiscal year 2027.

INTERNAL AUDIT

REVISED FY 2026 AND FY 2027 PROPOSED AUDIT PLAN

OFFICE OF INTERNAL AUDIT

REVISED 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

The Board of Trustees approved the FY 2026 Audit Plan at the October 2025 Board meeting. Some of the audit areas approved will need to be conducted in FY 2027 due to organizational changes with the Information Technology Department and the resignation of the District's internal auditor. The District is engaging Weaver and Tidwell, L.L.P to complete the audit areas. The original FY 2026 Audit Plan was as follows:

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 revised FY 2026 Audit Plan will be as follows:

Audit Area	Risk Rating	Estimated Hours
Police Department	High	220
Procurement	High	240
Esthetician Program	High	220
Workday Production Environment	High	315

OFFICE OF
Internal Audit

Date: August 4, 2026

To: H. Neil Matkin, Ed.D., District President
Members of the Finance and Audit Committee

From: Melissa Irby, CPA
Chief Financial Officer

Subject: Fiscal Year 2027 – Proposed Audit Plan Approval

The Internal Audit Charter requires that the Board of Trustees approves the annual Audit Plan.

Based on the methodology detailed previously, the following projects are recommended for approval in FY 2027:

Audit Area	Risk Rating	Estimated Hours
Emergency Management	High	240
Workforce Economic Development	High	240
Data Privacy and HIPPA	High	315

The revised plan will be based on the utilization of Weaver and Tidwell, L.L.P and the Chief Financial Officer.

Collin County Community College District Board of Trustees

2026-08-1-X August 7, 2026

Resource: Melissa Irby
Chief Financial Officer

AGENDA ITEM: Report Out of the Finance and Audit Committee and Consideration of Approval of the Revised Audit Plan for Fiscal Year 2026 and the Proposed Audit Plan for Fiscal Year 2027

DISCUSSION: The following list outlines the original projects approved by the Finance and Audit Committee and the revised projects that were approved by the Finance and Audit Committee for inclusion in the Audit Plan for fiscal year 2026:

Original Audits Approved for FY 2026

- Workday Production Environment
- Emergency Management
- Workforce Economic Development
- Data Privacy and HIPPA
- Police Department
- Procurement

Revised Audits for FY 2026

- Police Department
- Procurement
- Esthetician Program
- Workday Production Environment

The following list outlines the projects that were approved by the Finance and Audit Committee for inclusion in the Audit Plan for fiscal year 2027:

Proposed Audits for FY 2027

- Emergency Management
- Workforce Economic Development
- Data Privacy and HIPPA

DISTRICT PRESIDENT'S RECOMMENDATION: The District President recommends approval of the revised Audit Plan for fiscal year 2026 and the proposed Audit Plan for fiscal year 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 revised Audit Plan for fiscal year 2026 and the proposed Audit Plan for fiscal year 2027."