



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) at 5:00 p.m. on Tuesday, October 21, 2025, in the Board Conference Room 135 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

iCollin
www.collin.edu

PUBLIC COMMENT

REVIEW AND DISCUSSION ITEMS

1. Consideration of Approval of the Proposed Property and Insurance Contract
2. Consideration of Approval of a Budget Amendment to the Fiscal Year 2026 Operating Budget and Start Up and Stabilization Budget
3. Consideration of Approval to Exit Frisco TIRZ No. 1 and Approval of Related Board Resolution Pending Agreement
4. Consideration of Approval of a Resolution Authorizing a Letter of No Opposition for Qorvo U.S., Inc. to File a Foreign-Trade Zone Subzone Application
5. Consideration of Approval of the Annual Audit Report for Fiscal Year 2025
6. Consideration of Approval of the Audit Plan for Fiscal Year 2026

Jay Saad
Chair, Board of Trustees

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
- Jim Orr
- Staci Weaver

District President

H. Neil Matkin, Ed.D.
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Collin County Community College District Board of Trustees

1. Finance and Audit Committee

October 21, 2025

Resource: Melissa Irby
Chief Financial Officer

DISCUSSION ITEM: Consideration of Approval of the Proposed Property and Insurance Contract

DISCUSSION: The District purchases insurance to meet legal requirements and to ensure protection and preservation of the District's human, physical, and financial assets. The District purchases the following insurance coverage types through this contract: property, crime, cyber liability, general liability, law enforcement, educator's legal, and auto. If approved, the total fiscal year 2026 premium is \$1,756,016.

Premium Summary November 1, 2025 - October 31, 2026

Line of Coverage	Carrier	Expiring Annualized Premium	Estimated Renewal Premium	% Change
Property	Affiliated FM/XL Ins American	\$ 1,160,865	\$ 1,132,571	-2.44%
Crime	Great American	7,529	7,529	0.00%
General Liability	TPS	26,356	27,542	4.50%
Law Enforcement Liability	TPS	28,491	27,899	-2.08%
Auto	TPS	137,572	175,423	27.51%
Educator's Legal Liability	TPS	115,561	118,231	2.31%
Cyber Liability	Beazley	103,044	102,299	-0.72%
*Excess Cyber Liability	Resilience	77,409	76,819	-0.76%
*Excess Cyber Liability	Resilience	n/a	57,703	
	Total Account Premium	\$ 1,656,827	\$ 1,726,016	
	Difference		\$ 69,189	

Estimated premiums:

Auto Liability for Purchases (November 2025 - October 2026) - new policy - premiums paid when vehicles purchased, loaned or donated

30,000

Total Spend Authorization Request

\$ 1,756,016

Collin County Community College District Board of Trustees

2025-10-X

October 31, 2025

Resource: Melissa Irby
Chief Financial Officer

AGENDA ITEM: Report Out of the Finance and Audit Committee and Consideration of Approval of the Proposed Property and Insurance Contract

DISCUSSION: The District purchases insurance to meet legal requirements and to ensure protection and preservation of the District's human, physical, and financial assets. The District purchases the following insurance coverage types through this contract: property, crime, general liability, law enforcement, educator's legal, and auto. If approved, the FY26 premium is \$1,756,016.

DISTRICT PRESIDENT'S RECOMMENDATION: The District President recommends approval of the insurance contract for the District for the period of November 1, 2025 through October 31, 2026 in the amount of \$1,756,016, which is budgeted in the District's FY26 operating budgets.

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 property and insurance contract for fiscal year 2026 as presented."

Collin County Community College District Board of Trustees

2. Finance and Audit Committee

October 21, 2025

Resource: Melissa Irby
Chief Financial Officer

DISCUSSION ITEM: Consideration of Approval of a Budget Amendment to the Fiscal Year 2026 Operating Budget and Start Up and Stabilization Budget

DISCUSSION: The Board approved expenses totaling \$2,700,000 in the fiscal year 2026 Start Up and Stabilization budget. The District is now requesting a budget amendment to increase budgeted expenses by \$25,400,000. This request consists of \$4,400,000 to purchase land in Frisco and \$21,000,000 to make a one-time lump sum to the Frisco Tax Increment Reinvestment Zone Number One.

Board approval of the amendments will allow the Board-approved budget to be amended for the fiscal year 2026 Operating Budget for the purchase of land near the Frisco Campus and effectuate a one-time lump sum payment to the Frisco Tax Increment Reinvestment Zone Number One.

Collin County Community College District Board of Trustees

2025-10-X

October 31, 2025

Resource: Melissa Irby
Chief Financial Officer

AGENDA ITEM: Report Out of the Finance and Audit Committee and Consideration of Approval of a Budget Amendment to the Fiscal Year 2026 Operating Budget and Start Up and Stabilization Budget

DISCUSSION: The District's fiscal year 2026 operating budget was approved by the Board with Start Up and Stabilization Fund expenses totaling \$2,700,000.

The District will be purchasing land near the Frisco Campus for possible future expansion. The purchase of the land will not exceed \$4,400,000 and will be funded by the Start Up and Stabilization Fund.

The District is negotiating the final terms to exit TIRZ No. 1 with the City of Frisco and the Chair of the TIRZ Board. The one-time lump sum payment will be \$21,000,000 and will be funded by the Start Up and Stabilization Fund.

Approval of this item by the Board will allow the Board-approved budget to be amended for fiscal year 2026.

DISTRICT PRESIDENT'S RECOMMENDATION: The District President recommends approval of an amendment to the fiscal year 2026 budget to recognize an increase in fiscal year budgeted expenses for the purchase of land in Frisco and the one-time lump sum payment to the Frisco TIRZ No. 1.

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 an amendment to the fiscal year 2026 budget to recognize an increase in fiscal year budgeted expenses for the purchase of land in Frisco and the one-time lump sum payment to the Frisco TIRZ No. 1.

Collin County Community College District Board of Trustees

3. Finance and Audit Committee

October 21, 2025

Resource: Melissa Irby
Chief Financial Officer

DISCUSSION ITEM: Consideration of Approval to Exit Frisco TIRZ No. 1 and Approval of Related Board Resolution Pending Agreement

DISCUSSION: In March 1997, Collin County Community College District (“Collin College”) entered into an agreement (“Agreement”) to participate in the Frisco Tax Increment Reinvestment Zone Number One (“TIRZ No. 1”) with the City of Frisco, Texas and the Board of Directors of TIRZ No. 1. The term of Collin College’s participation was 40 years with an end date of January 1, 2038. The original agreement was amended in 2005, and as a result, Collin College received annual funding for the IT Center located on the Frisco Campus.

In recent years, Collin College has been reevaluating its continued participation in TIRZ No. 1, considering the District’s best interests as new Master and Strategic Plan priorities are developed and evaluated. Accordingly, through discussions between the City of Frisco, the Chair of the TIRZ Board, and Collin College, an agreed pathway for the College to exit TIRZ No. 1 has been identified and negotiated. As part of that negotiated exit pathway, Collin College’s participation will end on November 28, 2025, with a one-time lump sum payment of \$21,000,000 to TIRZ No. 1.

Collin County Community College District Board of Trustees

2025-10-X

October 31, 2025

Resource: Melissa Irby
Chief Financial Officer

AGENDA ITEM: Report Out of the Finance and Audit Committee and Consideration of Approval to Exit Frisco TIRZ No. 1 and Approval of Related Board Resolution Pending Agreement

DISCUSSION: In March 1997, Collin County Community College District (“Collin College”) agreed (“Agreement”) to participate in the Frisco Tax Increment Reinvestment Zone Number One (“TIRZ No. 1”) with the City of Frisco, Texas and the Board of Directors of TIRZ No. 1. The term of Collin College’s participation was 40 years with an end date of January 1, 2038. The original agreement was amended in 2005, and as a result, Collin College received annual funding for the IT Center located on the Frisco Campus.

In recent years, Collin College has been reevaluating its continued participation in TIRZ No. 1, considering the District’s best interests as new Master and Strategic Plan priorities are developed and evaluated. Accordingly, through discussions between the City of Frisco, the Chair of the TIRZ Board, and Collin College, an agreed pathway for the College to exit TIRZ No. 1 has been identified and negotiated. As part of that negotiated exit pathway, Collin College’s participation will end on November 28, 2025, with a one-time lump sum payment of \$21,000,000 to TIRZ No. 1.

DISTRICT PRESIDENT’S RECOMMENDATION: The District President recommends approval of the attached resolution granting the District President or designee to negotiate the final terms and sign the amendment to the Agreement to effectuate a one-time lump sum payment of \$21,000,000 to TIRZ No. 1, with a termination date of November 28, 2025, for Collin College’s participation in TIRZ No. 1.

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 attached Board Resolution and grants authority to the District President or designee to negotiate the final terms and sign the amendment to the Agreement to effectuate a one-time lump sum payment of \$21,000,000 to TIRZ No. 1, with a termination date of November 28, 2025 for Collin College’s participation in TIRZ No. 1.”

Collin County Community College District Board of Trustees

4. Finance and Audit Committee

October 21, 2025

Resource: Melissa Irby
Chief Financial Officer

DISCUSSION ITEM: Consideration of Approval of a Resolution Authorizing a Letter of No Opposition for Qorvo U.S., Inc. to File a Foreign-Trade Zone Subzone Application

DISCUSSION: Approval of this resolution authorizes the District President to sign an agreement and issue a letter of no opposition to the Foreign-Trade Zones Board in support of Qorvo's subzone application. The request aligns with the Payment in Lieu of Taxes (Pilot) agreement between Collin College and Qorvo U.S., Inc., under which Qorvo will fully reimburse the District for any ad valorem tax exemption resulting from the Foreign-Trade Zone designation. As such, there will be no net financial loss to the District.

The proposed Foreign-Trade Zone designation is expected to encourage additional investment, enhance manufacturing and technology production capacity, support job creation, and promote economic growth within Collin County.

RESOLUTION OF BOARD OF TRUSTEES
Dated October 31, 2025

RESOLUTION OF THE COLLIN COUNTY COMMUNITY COLLEGE DISTRICT (“COLLIN COLLEGE”) BOARD OF TRUSTEES AUTHORIZING THE DISTRICT PRESIDENT SIGN AN AGREEMENT AND A LETTER OF NO OPPOSITION BY COLLIN COLLEGE TO THE FOREIGN-TRADE ZONE BOARD FOR THE SUBZONE APPLICATION FILED BY QORVO U.S., INC. FOR ITS SITE LOCATED AT 500 WEST RENNER RD., RICHARDSON, COLLIN COUNTY, TEXAS 75080, AND SETTING FORTH RELATED MATTERS THERETO

WHEREAS, Qorvo U.S., Inc. is a company bringing core radio frequency (RF) and power technologies and solutions to mobile, infrastructure, defense/aerospace and power management markets which is located in Collin County, Texas; and

WHEREAS, Qorvo U.S., Inc. is filing an application with the Foreign-Trade Zones Board of the United States Department of Commerce to be included in a Foreign-Trade Zone (“FTZ”) site or subzone in FTZ No. 39; and

WHEREAS, such FTZ site or subzone application will incentivize investment in vital production of technologies and manufacturing of products in this area and result in increased economic activity for Collin County; and

WHEREAS, the FTZ site subzone application will include an ad valorem tax exemption on certain taxes (the gross amount of which is currently estimated at \$ _____), which will be fully reimbursed to the District pursuant to the terms of the Foreign-Trade Zone Tax Equivalency and Contribution Agreement (the “Pilot Agreement”) between the District and Qorvo U.S., Inc., ensuring no net financial loss to the District; and

WHEREAS, Qorvo U.S., Inc. has requested that Collin College submit a letter of no opposition pursuant to Section 4 of the Pilot Agreement by Collin College to the FTZ site or subzone application, in the form attached hereto; and

WHEREAS, Collin College has considered such a request and, in connection with approval of the Pilot Agreement, grants authority to the District President to execute the Pilot Agreement and submit such a letter of no opposition because it will support future development in Collin County, new employment, and increased international trade which will benefit our county and region, subject to the Term and conditions of the Pilot Agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE COLLIN COLLEGE BOARD OF TRUSTEES

Section 1. Findings. The foregoing recitals are hereby found to be true and correct and are hereby adopted by the Board of Trustees of Collin College and made a part hereof for all

purposes as findings of fact.

Section 2. That Collin College does not oppose Qorvo U.S., Inc.'s FTZ site or subzone application and authorizes the District President to sign the Pilot Agreement and send a letter of non-opposition to the Foreign-Trade Zones Board with the U.S. Department of Commerce for said FTZ site or subzone application, as contemplated by the Pilot Agreement.

Section 3. Open Meetings. It is hereby officially found and determined that the meeting at which this resolution was passed was open to the public as required and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Local Government Code.

Section 4. Effective Date. This Resolution shall be in full force and take effect upon its adoption.

I, the Chair of the Board of Trustees, declare that the Board of Trustees has voted to approve and hereby approve this Resolution; and the Chair and the Secretary of the Board of Trustees hereby declare that their signing below shall constitute the signing of this Resolution for all purposes.

SIGNED AND SEALED ON OCTOBER __, 2025.

BY:

Chair, Board of Trustees

Secretary, Board of Trustees

(SEAL)

DISTRICT Letterhead

November __, 2025

VIA US MAIL

Elizabeth Whiteman
Executive Secretary
Foreign-Trade Zones Board
U.S. Department of Commerce
1401 Constitution Ave., NW, Room 21013
Washington, DC 20230

Re: Non-opposition to the Qorvo U.S., Inc. Application for a Foreign-Trade Zone Site or Subzone Designation

Dear Ms. Whiteman:

This letter serves as non-opposition to the Quorvo U.S. Inc.'s Application for a Foreign-Trade Zone Site or Subzone designation within the [GOVERNMENT] area located at [ADDRESS].

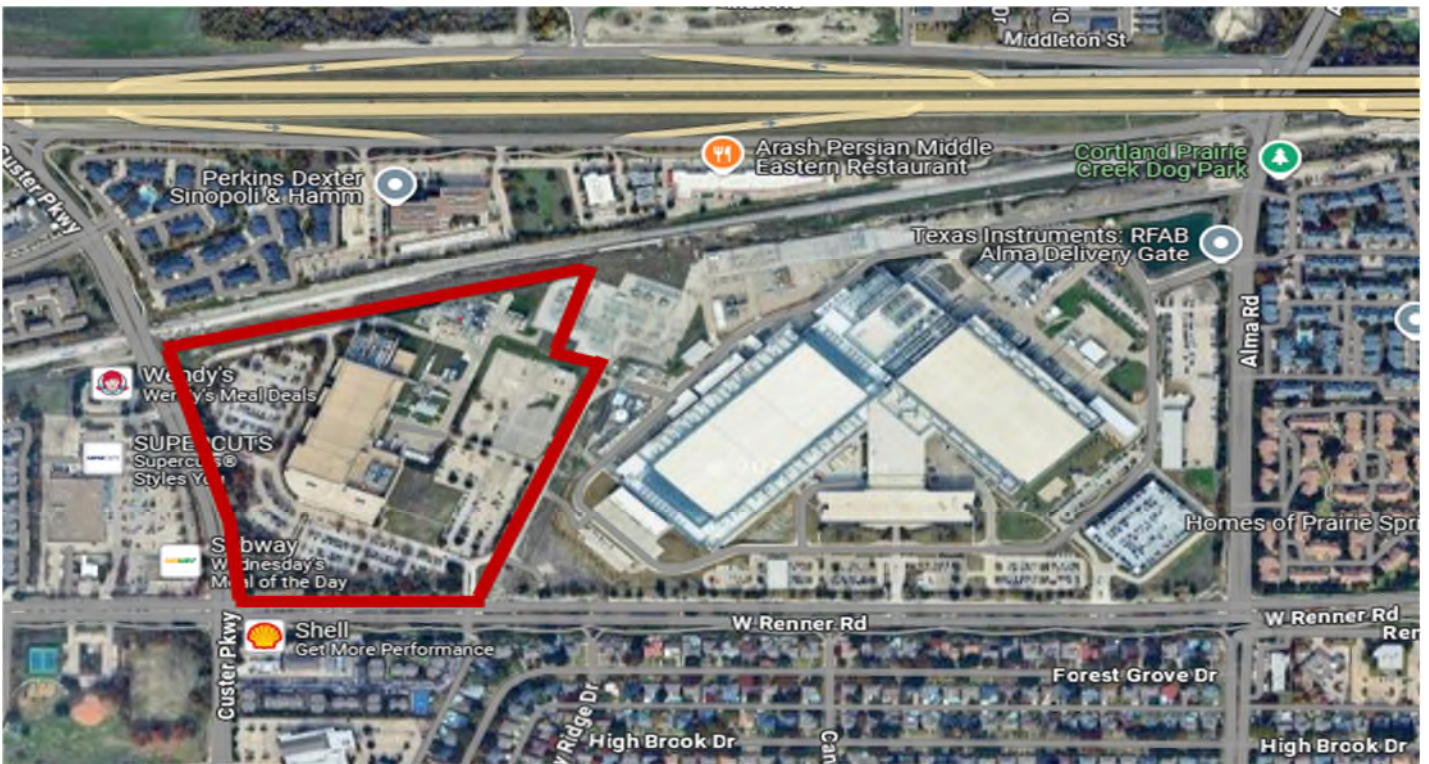
We have been informed that the proposed designation will be sponsored by the [GRANTEE], Grantee of Foreign-Trade Zone No. 39. We believe that such designation, if approved, will have a positive impact on the local economy. We understand that certain personal property admitted into an activated Foreign-Trade Zone Site or Subzone will be exempt from certain state and local ad valorem taxes by 19 U.S.C. 81o or its successor statute.

We also understand that this letter will be included as part of the Application, and as such, we respectfully request the Foreign-Trade Zones Board's favorable consideration of said Application. We do not object to its designation.

Sincerely,

[NAME]
[TITLE]

Qorvo Texas, LLC.
500 West Renner Rd., Richardson, TX 75080
FTZ 39



36.44 acres

Collin County Community College District Board of Trustees

2025-10-X

October 31, 2025

Resource: Melissa Irby
Chief Financial Officer

AGENDA ITEM: Report Out of the Finance and Audit Committee and Consideration of Approval of a Resolution Authorizing a Letter of No Opposition for Qorvo U.S., Inc. to File Foreign-Trade Zone Subzone Application

DISCUSSION: Approval of this resolution authorizes the District President to sign an agreement and issue a Letter of No Opposition to the Foreign-Trade Zones Board in support of Qorvo's subzone application. The request aligns with the Payment in Lieu of Taxes (Pilot) agreement between Collin College and Qorvo U.S., Inc., under which Qorvo will fully reimburse the District for any ad valorem tax exemption resulting from the Foreign-Trade Zone designation. As such, there will be no net financial loss to the District.

The proposed Foreign-Trade Zone designation is expected to encourage additional investment, enhance manufacturing and technology production capacity, support job creation, and promote economic growth within Collin County.

DISTRICT PRESIDENT'S RECOMMENDATION: The District President recommends approval of a resolution authorizing a letter of no opposition for Qorvo US., Inc. to file a Foreign-Trade Zone Subzone application.

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 resolution authorizing a letter of no opposition for Qorvo U.S., Inc. to file a Foreign-Trade Zone Subzone application."

Collin County Community College District Board of Trustees

5. Finance and Audit Committee

October 21, 2025

Resource: Melissa Irby
Chief Financial Officer

DISCUSSION ITEM: Discuss and Approve the Annual Audit Report for Fiscal Year 2025

DISCUSSION: Weaver and Tidwell, LLP, independent auditors; Melissa Irby, Chief Financial Officer; and Ilse Contreras, Senior Internal Auditor will outline the results for the Internal Audit Report:

- Internal Audit Follow-up Procedures Report over Prior Years' Audit Reports
- 25-02-B – Active Directory Internal Audit
- 25-03 – Accounts Payable Internal Audit
- 25-04 – Contracts and Grants Internal Audit
- 25-05 – Technical Campus Academic Program Consumables Internal Audit
- 25-06 – Job Order Contracting Internal Audit
- 25-07 – Copier Lease Contract Review Internal Audit
- 25-08 – Sick Bank Balance Internal Audit
- FY25 Internal Audit Plan



COLLIN COLLEGE

INTERNAL AUDIT

ANNUAL REPORT

FOR THE FISCAL YEAR ENDED

AUGUST 31, 2025

OFFICE OF INTERNAL AUDIT

October 21, 2025

H. Neil Matkin, Ed.D., District President
Members of the Board of Trustees:

Attached is the annual report for the Office of Internal Audit for the fiscal year (FY) which ended August 31, 2025. This report is required by the Texas Government Code, Section 2102.015, and provides information on the activities of the internal audit function.

If you have any questions about the contents of this report, please do not hesitate to contact me.

Respectfully submitted,

Ilse Contreras, CPA
Senior Internal Auditor

Report Distribution:

Members of the Board of Trustees:

Trustee Jay Saad
Trustee Dr. Raj Menon
Trustee Dr. J. Robert Collins
Trustee Andrew Hardin
Trustee Justin Adcock

Trustee Cathie Alexander
Trustee Jim Orr
Trustee Staci Weaver

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PURPOSE

The purpose of this annual report is to provide information on the assurance and consulting services and activities of the internal audit function. In addition, the annual internal audit report assists oversight agencies in their planning and coordination efforts.

I. COMPLIANCE WITH TEXAS GOVERNMENT CODE, SECTION 2102.015

Section 2102.015 of the Texas Government Code requires that the internal audit plan and the internal audit annual report be posted on the institution’s website. Accordingly, the Office of Internal Audit has posted the FY 2025 Annual Internal Audit Report and the approved FY 2026 Audit Plan on the Office of Internal Audit’s [departmental website](#).

II. INTERNAL AUDIT PLAN FOR FY 2025

Project		Report #	Status / Report Dates
1	Key Shop	25-01	Final report issued on January 21, 2025. Follow-up procedures to verify that corrective action has been performed on the remaining open finding is included in the proposed 2026 Internal Audit Plan.
2	Texas Administrative Code 202 - Directory Services	25-02	Final report issued on October 21, 2025
3	Accounts Payable	25-03	Final report issued on October 21, 2025
4	Contracts and Grants	25-04	Final report issued on October 21, 2025
5	Technical Campus Academic Programs Consumable Review	25-05	Final report issued on October 21, 2025

II. INTERNAL AUDIT PLAN FOR FY 2025 (CONT.)

Project		Report #	Status / Report Dates
6	Job Order Contracting	25-06	Final report issued on October 21, 2025
7	Copier Lease Review	25-07	Final report issued on October 21, 2025
8	Sick Bank Balance	25-08	Final report issued on October 21, 2025

The initial plan was approved on September 24, 2024. The Office of Internal Audit added a revision to the approved audit plan, which the Board of Trustees approved on January 31, 2025. Follow-ups will be conducted for all projects in FY 2026.

III. CONSULTING SERVICES AND NON-AUDIT SERVICES COMPLETED

In FY 2025, as defined in the IIA International Standards for the Professional Practice of Internal Auditing, there were no consulting services that were performed. Consulting services are advisory in nature and are generally performed at the specific request of a client.

IV. EXTERNAL AUDIT SERVICES PROCURED IN FY 2025

The following external audit services, including financial and performance audits and attestation engagements, reviews, and agreed-upon procedures, were procured or in process during FY 2025 by management :

- PSK CPA, LLP - Annual audit of the District's Foundation
- Whitley Penn, LLP - Annual audit of the District's financial statements
- Whitley Penn, LLP - Audit to evaluate compliance with requirements of the Texas Public Investments Act.

V. EXTERNAL QUALITY ASSURANCE REVIEW

An external quality assurance review was completed on October 9, 2024. the Office of Internal Audit received a rating of “Pass/Generally Conforms” and is in compliance with the Institute of Internal Auditors (IIA) Internation Standards for the Professional Practice of Internal Auditing and Code of Ethics.

VI. REPORTING SUSPECTED FRAUD AND ABUSE

Actions taken to implement the requirements of Article IX, Section 7.09, page IX-37, Fraud Reporting, General Appropriations Act (84th Legislature, Conference Committee Report) are noted below:

- The college has placed a link on the institution's homepage that states "[Fraud, Waste or Abuse](#)." The link offers guidance for directly reporting fraud, waste, and abuse to the State Auditor's Office.
- A policy on how to report suspected fraud is in place. See the [Policy](#).

Collin County Community College District Board of Trustees

2025-10-X

October 31, 2025

Resource: Melissa Irby
Chief Financial Officer

AGENDA ITEM: Report Out of the Finance and Audit Committee and Consideration of Approval of the Annual Audit Report for Fiscal Year 2025

DISCUSSION: The purpose of the internal annual Audit Report is to provide information on the assurance services, consulting services, and other activities of the internal audit function. A summary of the internal Audit Report will be provided.

DISTRICT PRESIDENT'S RECOMMENDATION: The District President recommends approval of the annual Audit Report for fiscal year 2025.

SUGGESTED MOTION: This item comes 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 annual Audit Report for fiscal year 2025."

Collin County Community College District Board of Trustees

6. Finance and Audit Committee

October 21, 2025

Resource: Melissa Irby
Chief Financial Officer

DISCUSSION ITEM: Consideration of Approval of the Audit Plan for Fiscal Year 2026

DISCUSSION: The following list outlines the projects that are planned by the Office of Internal Audit for fiscal year 2026:

Audits

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



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.

Collin County Community College District Board of Trustees

2025-10-X

October 31, 2025

Resource: Melissa Irby
Chief Financial Officer

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

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

Audits

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

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

SUGGESTED MOTION: This item comes 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 Audit Plan for fiscal year 2026."