LEE COLLEGE FY 2027 Internal Audit Plan

Type	Area	Preliminary Scope
Assurance, Carryover	Policy & Procedure Governance	End-to-end process and control assessment
Assurance, Carryover	Receiving, Shipping, & Surplus	Process effectiveness and efficiency assessment
Management Request, Assurance	Vacation Accruals	Process effectiveness, & Compliance
Management Request, Assurance	Student Travel	Policies, Procedures, & Compliance
Management Request, Assurance	Emergency Aid Funding	Controls, Procedures, and Effectiveness
Assurance	Cash Handling	Policies, Procedures, and Controls
Management Request, Assurance	Inventory Management	Controls, Procedures, and Effectiveness
Assurance	Contractors	Policies, Procedures, and Controls
Management Request	Athletics	Enrollment, Dorm Residence, Practice Participation
Management Request, Assurance	Grants Process	Compliance, Communication, Management
Management Request, Compliance	Remote Work	Compliance with SB 2615
Management Request	Asset Management	Asset recording, management, & tracking
Regulatory Compliance	TAC 202 IT Controls	Compliance with TAC 202
N/A	Future Audits	
Follow-Up	Follow-Up Audits	

Approved by the Board of Regents Audit & Investment Committee on October 12, 2026.

Updated 10/6/2026
E. Martinez