# FY 2026 Internal Audit Plan

| Type | Area | Preliminary Scope |
|---|---|---|
| Consulting Continuation | ERP Replacement | Consultative review of the proposed Program Governance Framework |
| Consulting Continuation | Data Center Colocation | Monitor project management, capacity planning, contracting and implementation activities |
| Assurance Continuation | Cybersecurity | Cyber governance and execution |
| Assurance | Content Management & Records Retention | End-to-end process and control assessment |
| Assurance | Policy & Procedure Governance | End-to-end process and control assessment |
| Assurance | Contract Management | End-to-end process and control assessment |
| Assurance | Cash Management | End-to-end process and control assessment of centralized and decentralized cash operations |
| Assurance | Receiving, Shipping, Surplus | Process effectiveness and efficiency assessment |
| Assurance | Asset Management | End-to-end process and control assessment of I&C |
| Assurance | Empirical Education Center | End-to-end process and control assessment |
| Assurance | PAC | Assessment of PAC's operations |
| Consulting | Resiliency | Facilitate the main campus physical risk assessment and a business impact analysis (BIA) |
| Follow-up | Various | Monitor open issues, action plan progress, selectively test completed action plans, and assess a SOC report |

*Approved by the Lee College Board of Regents' Audit & Investment Committee on September 2, 2025*