

Bernard "Barney" Smith, Chairman  
Brian Katz, Chair of the Audit Committee  
Steve Auger, Executive Director

Chris Hirst, Inspector General

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February 16, 2015

Steve Auger  
Executive Director  
227 N. Bronough Street, Suite 5000  
Tallahassee, Florida 32301

Dear Executive Director Auger:

In accordance with Section 20.055(7)(b), Florida Statutes, I am submitting the Annual Report on the activities of the Office of Inspector General for the Fiscal Year of 2014.

The Office of Inspector General is committed to providing leadership in the promotion of accountability and integrity. Over the coming year, it is our goal to continue to work with the Board of Directors, the Audit Committee, and Corporation management and staff to promote our mission of "Enhancing Public Trust in Florida's Affordable Housing."

Sincerely,



Christopher T. Hirst  
Inspector General



we make housing affordable

## **Office of Inspector General**

Annual Report  
Fiscal Year 2014

February 16, 2015

Chris Hirst, Inspector General

Enhancing Public Trust in Florida's Affordable Housing

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## Introduction

Section 20.055, Florida Statutes, requires each Inspector General to submit an annual report summarizing its activities during the preceding fiscal year. This report includes, but is not limited to:

- 🏠 A summary of each audit and investigation completed during the reporting period;
- 🏠 A description of significant abuses and deficiencies relating to the administration of programs and operations of the agency disclosed by investigations, audits, reviews, or other activities during the reporting period; and
- 🏠 A description of recommendations for corrective action made by the Office of Inspector General (OIG) during the reporting period with respect to significant problems, abuses, or deficiencies identified.

This annual report summarizes the OIG's activities and accomplishments for FY 2014 (January 1 – December 31).

## Background

Florida Housing Finance Corporation (Florida Housing or Corporation) was created by the Florida Legislature more than 25 years ago to help Floridians obtain safe, decent affordable housing that might otherwise be unavailable to them.

Today, Florida Housing continues its mission by increasing affordable housing opportunities and ensuring that its programs are well matched to the needs of those served. As such, the Corporation continues to work with federal, state and local governments, non-profits, elected officials, and others to help spread the importance of affordable housing in Florida's communities.

In 2000, Florida Housing re-established the internal audit function and in 2011, Sections 20.055 and 420.506, Florida Statutes, were amended to create the Office of Inspector General within the Corporation.

## Office of Inspector General

The Office of Inspector General is an essential component of the Corporation providing independent, objective assurance and consulting services designed to add value and improve Corporation operations.









The OIG serves as a central point of coordination and is responsible for activities that provide accountability, integrity, and efficiency. This is accomplished by the OIG conducting independent audits, investigations, and other accountability activities. The OIG's purpose is to promote economy and efficiency and to prevent and detect fraud, waste, and abuse in programs and operations carried out or financed by the Corporation.

The OIG ensures effective coordination and cooperation between the Florida Auditor General, the Office of Program Policy Analysis and Government Accountability (OPPAGA), federal auditors, and other governmental bodies to avoid duplication of services.

Pursuant to statute, the OIG has full, free, and unrestricted access to all Corporation activities, records, data, and property, and may request any other information deemed necessary to carry out audit assignments or investigative needs. The unrestricted access ensures audits, investigations, and other activities are independent.



## Statutory Requirements

As outlined in Section 20.055, Florida Statutes, the specific duties and responsibilities of the Inspector General include:

-  Providing direction for, supervising, and coordinating audits, investigations, and management reviews relating to the programs and operations of the agency;
-  Keeping the agency head [the board of directors of the Florida Housing Finance Corporation] informed of fraud, abuses, and deficiencies relating to programs and operations administered or financed by the agency, recommending corrective actions concerning fraud, abuses, and deficiencies, and reporting on the progress made in implementing corrective action;
-  Reviewing the actions taken by the agency to improve program performance and making recommendations for improvement;
-  Conducting, supervising, and coordinating activities that promote economy and efficiency and prevent or detect fraud, waste, and abuse;
-  Ensuring effective coordination and cooperation between the Auditor General, federal auditors, and other governmental bodies;
-  Reviewing rules relating to programs and operations and making recommendations regarding impact;
-  Assessing the reliability and validity of information provided on performance measures and standards and making recommendations as needed; and
-  Ensuring an appropriate balance between audit, investigative, and other accountability activities.








## Professional Standards

Pursuant to Section 20.055, Florida Statute, the Office of Inspector General is required to:

-  Comply with the General Principles and Standards for Offices of Inspector General as published and revised by the Association of Inspectors General.
-  Conduct audits in accordance with the current International Standards for the Professional Practice of Internal Auditing as published by the Institute of Internal Auditors, Inc., or, where appropriate, in accordance with generally accepted governmental auditing standards.









## Professional Certifications

Current staff members hold the following certifications:

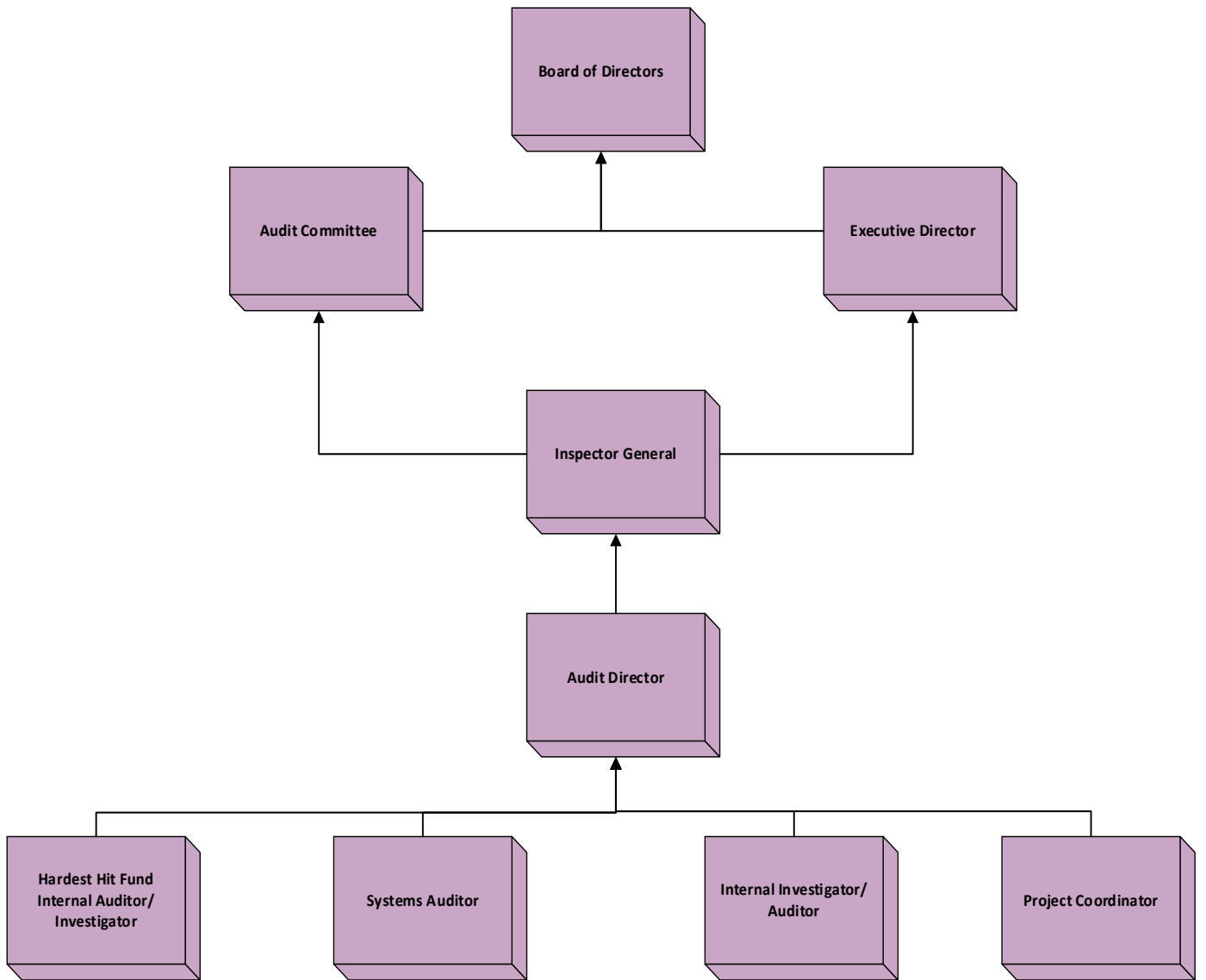
-  Certified Authorization Professional (1)
-  Certified Government Financial Manager (1)
-  Certified Information Systems Auditor (1)
-  Certified Information Systems Security Professional - Information Systems Security Management Professional (1)
-  Certified Inspector General (3)
-  Certified Public Accountant (2)
-  Notary Public (3)

## Professional Organizations

Current staff members belong to the following organizations:

-  Association of Government Accountants (AGA)
-  Association of Inspectors General (AIG)
-  Federal Bureau of Investigation National Academy (FBINA)
-  Institute of Internal Auditors (IIA)
-  Information Systems Audit and Control Association (ISACA)
-  International Information Systems Security Certification Consortium ((ISC)<sup>2</sup>)
-  State Law Enforcement Chiefs' Association (SLECA)
-  InfraGard (A partnership between the FBI and the private sector dedicated to improving national security.)

# Organizational Chart







## Investigations

### Investigations Section

The Investigation Section's primary responsibility is initiating, conducting and coordinating investigations that are designed to detect, deter, prevent and eradicate fraud, waste, abuse, mismanagement, misconduct and other abuses within the Corporation and the contracted entities of the Corporation.

The Office of Inspector General (OIG) typically receives complaints or requests for assistance from the Office of the Chief Inspector General, Corporation or Contracted Employees, and the general public via website complaint form submission, telephone, letter, fax or email. The OIG received a total of **142** complaints or requests for assistance during 2014. Complaints received by the OIG are reviewed and either investigated, referred or resolved.

Of the total number of complaints or requests for assistance reviewed:

-  **32** were resolved by the OIG;
-  **18** were non-jurisdictional and were referred to the appropriate entity;
-  **57** were referred to Corporation management for resolution as deemed appropriate; and
-  **15** were opened for investigation or management review.

Staff initiate internal investigations or management reviews when violations of rule, statute, policy and/or contract requirements are alleged, including those filed under the Whistle-blower's Act.<sup>1</sup> While internal investigations are administrative in nature, criminal violations are often discovered during the investigative process. When a determination is made that a potential criminal violation has occurred, the investigation is coordinated with the Florida Department of Law Enforcement (FDLE), the applicable State Attorney's Office, or the appropriate agency for criminal prosecution.

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<sup>1</sup> The Whistle-blower's Act, §112.3187-112.31895, F.S., is intended to protect current employees, former employees, or applicants for employment with state agencies or independent contractors from retaliatory action. Whistle-blower designation is determined by the OIG in consultation with the Governor's Chief Inspector General's office. If a complaint meets whistle-blower criteria, the whistle-blower's identity is protected from release and an investigation is conducted pursuant to §112.3189, F.S.



## Investigations

- 🏠 **15** cases were opened for investigation.
- 🏠 **7** investigations were referred to the appropriate law enforcement agency.
- 🏠 **8** investigations were completed.

Through the course of investigative activity, the OIG was able to recover funds totaling \$15,834.24.

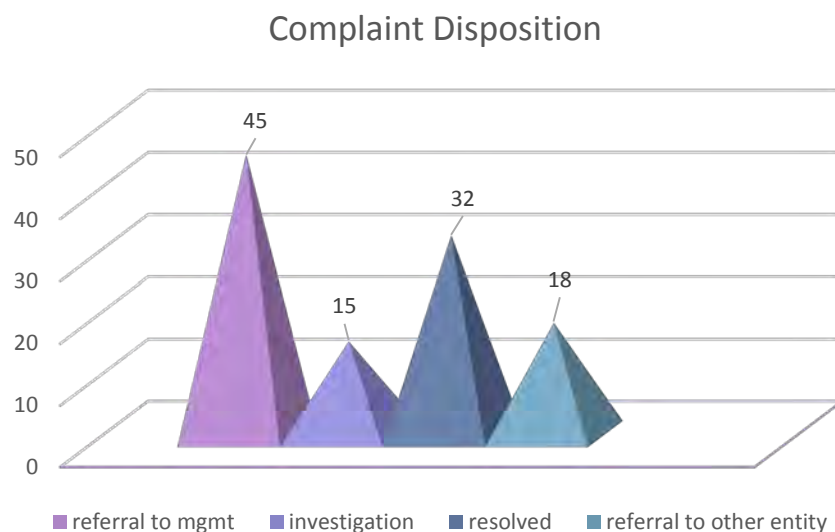
## Final Investigative Reports

Final reports are distributed to the Audit Committee, the Executive Director, and others as needed for review, resolution, and any needed actions. Final investigative reports are also distributed to program leadership responsible for the employee or program investigated for appropriate personnel actions or recommended policy changes. Additionally, the final reports are posted on the Florida Housing website. (<http://www.floridahousing.org/AboutUs/OfficeOfInspectorGeneral/>)

## Recommended Corrective Actions

Based on the investigative findings, the OIG may make recommendations in the form of a corrective action. The recommendations are for the purpose of process improvement and are made to Corporation management or contracted providers. The recommendations are tracked to completion by the OIG.

The following chart provides a comparative analysis of the disposition of the complaints received in the OIG for Fiscal Year 2014.



## Summary of Investigations and Corrective Actions Completed During FY 2014

### 130130-01

**Allegation:** A Hardest Hit Fund (HHF) recipient was allegedly indicted for various fraud related activities totaling approximately \$5,000,000.

**Finding:** Supported

**Corrective Action:** The OIG forwarded the investigative report to the U.S. Treasury in accordance with HHF procedures.

### 130529-01

**Allegation:** A Hardest Hit Fund (HHF) applicant (and former Executive Director of the now defunct Center for Independent Living of Southwest Florida), was under investigation for embezzlement of funds from the Center. The OIG initiated an investigation to determine if the HHF application file had been properly reviewed in accordance with HHF program requirements.

**Finding:** The allegation was supported regarding the embezzlement of funds by the HHF applicant. The OIG determined that the advisor agency and underwriting staff adequately reviewed the file consistent with HHF requirements.

**Corrective Action:** The OIG had no recommendations regarding the processing of this file. Going forward though, Florida Housing's HHF program management may want to consider adding a "hold status" in Counselor Direct<sup>2</sup> to ensure that payments are not made to applicants who have subsequently been found to be under investigation or arrested for acts related to their prior employment. The OIG forwarded the investigative report to the U.S. Treasury in accordance with HHF procedures.

### 130729-01

**Allegation:** A Hardest Hit Funds (HHF) recipient did not disclose assets (inheritance) which would have made them ineligible to receive any further HHF assistance.

**Finding:** Supported

**Corrective Action:** The HHF recipient repaid the full amount of funding that she had received. The OIG had no further recommendations.

### 131204-01

**Allegation:** The Director/Officer for Project Hope for Housing, Incorporated (an Advisor Agency for the HHF Programs, Unemployment Mortgage Assistance Program/Mortgage Loan Reinstatement Payment Program (UMAP/MLRP) and Principal Reduction (PR) and was assigned to manage, process, and make eligibility determinations for 1198 files related to these HHF Programs) was arrested and charged with organized fraud under Section 817.034(4)(A)1, Florida Statutes.

**Finding:** Supported

**Corrective Action:** It was recommended that HHF management provide a copy of this investigative report to the Project Hope for Housing Administrator. In accordance with §20.055(6)(c), Florida Statutes, this

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<sup>2</sup> Counselor Direct is a web-based system used by applicants, advisors and underwriters to enter, store and maintain HHF files.

investigation was forwarded to the State Attorney's Office in the Fourth Judicial Circuit Court as the criminal case remains open.

#### **140130-01**

**Allegation:** Hardee County's Director of Community Development and General Services (and State Housing Initiatives Partnership [SHIP] Administrator) created a conflict of interest with her involvement with the real estate transaction between her sister and a SHIP funding recipient.

**Finding:** Supported

**Corrective Action:** It was recommended that an administrator and/or a person with decision-making authority recuse themselves or seek outside review at the earliest sign of a potential conflict of interest or the perception of such. As such, prior to the release of this report, Hardee County revised and implemented their policy to reflect the recommendation. It was also recommended that Florida Housing's Special Programs Administrator review the report and take any corrective actions deemed necessary. The Office of Inspector General forwarded this report to the Hardee County Board of County Commissioners, the County Manager, and all other pertinent entities.

#### **140320-01**

**Allegation:** A Hardest Hit Fund Principal Reduction (HHF PR) recipient falsified the HHF PR application by failing to report rental income provided by a roommate.

**Finding:** Not Supported

**Corrective Action:** The OIG recommended that the investigation be closed.

#### **140623-02**

**Allegation:** The Executive Director of Dream Home Organization (DHO) Incorporated, emailed a Hardest Hit Fund Principal Reduction (HHF PR) recipient their PR application with personally identifiable information through an unsecured email. It was further alleged that the Executive Director violated DHO's policies by requesting the information via email and ignored the recipient's request to ensure that the data was transmitted in a secure manner.

**Finding:** Supported

**Corrective Action:** The OIG recommended that DHO adhere to its' policies which require that transmissions of PII data, including via email, be done in a secure manner. The OIG recommended that DHO either remove its email disclaimer regarding PII confidentiality or revise it to be consistent with current practices, policies and other legal requirements. The OIG recommended that since DHO sent out the PII despite the concerns conveyed by the applicant, DHO should take proactive measures and employ best practices for responding to data exposures. This could include providing the applicant and co-borrower with credit monitoring or the purchase of a subscription to fraud alert services for an established period of time. The OIG recommended that Florida Housing verify the implementation of DHO's corrective actions recommended in this investigation. If corrective actions are not taken, the OIG recommends that Florida Housing take appropriate enforcement actions authorized by the HHF contract. The OIG recommended that Florida Housing survey advisor agencies to determine how other advisor agencies currently store, transmit, respond to and report incidents of PII security violations and review best

practices. In addition, Florida Housing should provide written guidelines relating to the transmission of PII for all advisor agencies to follow.

**140707-01**

**Allegation:** The Wakulla County State Housing Initiatives Partnership (SHIP) program did not act on proper authority to demolish a housing structure (mobile home), as it was alleged that mobile homes did not conform to the County's local housing assistance plan (LHAP). As such, a request was made for the OIG to review the Wakulla County SHIP Administrator's file regarding the property and to determine if Wakulla County had followed the County's LHAP

**Finding:** Based on the information provided, the OIG determined that the project approved for SHIP funding (the demolition and reconstruction of the housing structure) was eligible under the existing LHAP. Florida Housing believes that based on evidence provided to date, the County acted within the bounds of statute, rule, and the County's LHAP. The program office also felt that the County performed reasonable due diligence in determining the rightful owner of the property.

**Corrective Action:** It was recommended that the Florida Housing Special Programs Office issue an advisory and/or conduct training with all of the SHIP Administrators throughout the state, pertaining to the issues addressed in the report. The advisory and/or training should include and emphasize the need for legal review any time property ownership is in question. Wakulla County implemented a policy prior to the conclusion of the OIG review detailing remedies in the event of future occurrences.

## Internal Audit

### Internal Audit Section

The Internal Audit Section's primary responsibility is to assist Corporation management in determining whether adequate controls exist and risks are mitigated to ensure the orderly and efficient conduct of business. In addition, Section 20.055(7)(a), F.S., requires a description of activities related to the development, assessment, and validation of performance measures. These activities are integrated into the audit process.

The Internal Audit Section published two audit reports, which included eight recommendations for improvement, one management review, and one consulting engagement. Follow-up on one external audit was completed. There were no significant recommendations described in the previous annual report on which corrective action has not been completed.

### Assurance Engagements

Assurance engagements are conducted to provide an independent assessment on governance, risk management and control processes for the Corporation. The nature and scope of the assurance engagements are determined by the OIG Internal Audit staff and are performed in accordance with the *International Standards for the Professional Practice of Internal Auditing (Standards)* published by the Institute of Internal Auditors (IIA).

The assurance engagements result in a written report of findings and recommendations, including any response by management. The reports are distributed to the Audit Committee, Executive Director, affected program managers, the Executive Office of the Governor's Chief Inspector General and the Office of the Auditor General.

### Consulting Engagements

Consulting engagements provide assistance to the Corporation's management or staff with the intention of improving specific program operations and/or processes. Consulting engagements are usually performed at the request of management, in which the nature and scope are agreed upon by the OIG Internal Audit staff and management. The engagements are performed in accordance with the *Standards*. The written reports are issued to the affected program management.

### Management Reviews

Management Reviews are reviews of programs or processes that do not require a complete audit. These reviews may include compliance reviews of Corporation contractors or entities under the Corporation's oversight. Management reviews result in a written report or a letter of findings and recommendations, including responses by management. The *Standards* are not cited. These reports are typically distributed to the Audit Committee, Executive Director and affected program management. Additionally, certain reports may be sent to the Executive Office of the Governor's Chief Inspector General and to the Office of the Auditor General.

## Summary of Internal Audit Reports Issued During FY 2014

### 2014-07 – Audit of Information Technology Policies

In accordance with the Office of Inspector General's (OIG) Annual Audit Plan for Fiscal Year 2014, an audit of the Corporation's information technology (IT) policies was conducted to determine the adequacy of the information technology (IT) policies of the Corporation. Comparisons of the Corporation's IT policies to accepted best practices disclosed that the policies addressed most of the key components identified in best practices, but some areas did not have adequate coverage. Those areas needing improvement were incident response, data classification, policy education and training and violations of policy and potential disciplinary actions.

- 🏠 The OIG recommended that the Corporation develop a stand-alone incident response policy encompassing key incident response components, ensuring that staff can readily locate the policy and informing staff of their responsibilities for responding to any computer security incident.
- 🏠 The OIG recommended that the Corporation develop and implement a data classification policy to ensure the confidentiality, integrity and availability of the Corporation's data is properly maintained.
- 🏠 The OIG recommended that the IT policies be revised to require training of all new employees on all areas of IT security and training of all current employees on significant policy changes.
- 🏠 The OIG recommended that the Corporation include language in the IT policies addressing how those policies will be enforced and how violations will be handled.

### 2014-17 - Audit of Compliance with Personally Identifiable Information Security Requirements by Southside Affordable Housing and Investment Showcase, Inc. - A Hardest-Hit Fund Advisor Agency – with Requirements to Safeguard Personally Identifiable Information

The OIG audit of advisor agency Southside Affordable Housing and Investment Showcase (SAHIS) was to evaluate SAHIS' compliance with personally identifiable information (PII) requirements included in their contracts with the Corporation. Overall, SAHIS had established adequate internal controls to ensure adherence to the contractual PII requirements; however, the OIG noted that improvements were needed in methods used to transmit, store and access PII.

- 🏠 The OIG recommended that SAHIS revise its policy to provide guidance to staff on how to email documents containing PII to applicants in accordance with industry best practices.
- 🏠 To provide greater security of records containing PII, the OIG recommended that SAHIS destroy paper and electronic files once they are stored in Counselor Direct. The OIG also recommended that paper files be stored in a secured room or locked file cabinet while preparing them for destruction.
- 🏠 The OIG recommended that SAHIS include in their procedures a requirement that passwords not be shared. The OIG also recommended the implementation of procedures to ensure prompt notification to Florida Housing for employees performing services under the contract and those accessing Counselor Direct, as required by the contract.
- 🏠 Although Florida Housing staff have provided guidance and instructions to advisor agencies regarding methods to secure PII during transmission to and receipt from applicants, guidance had not been incorporated into the HHF Advisor Manuals. The OIG recommended that Florida Housing incorporate written guidance for transmitting PII into the HHF Advisor Manuals.

## Summary of Reviews Completed During FY 2014

### **140401-09 – 2013 Annual FHFC Performance Measures Review**

### **140425-12 – 2014 First Quarter FHFC Performance Measures Review**

### **2014-15 – 2014 Second Quarter FHFC Performance Review**

### **2014-19 – 2014 Third Quarter FHFC Performance Measures Review**




Section 20.055, Florida Statutes, requires that the OIG perform a validity and reliability assessment of the agency performance measures and, if needed, make recommendations for improvements. The Florida Housing Performance Measures Reports, prepared pursuant to the Affordable Housing Services Contract with the Department of Economic Opportunity (DEO), are reviewed quarterly and annually. These reports contain data pertaining to the performance measures and targets established by Section 420.511(1)(a) through (e), Florida Statutes. The OIG reviewed the performance measure data to ensure its accuracy prior to submission of the report to the DEO Executive Director. Each of the OIG's reviews determined that the reports were accurate and supported by the appropriate documentation.

### **130820-02 – Florida Housing Personally Identifiable Information (PII) Security**

Recently, several employees of the Corporation became the victims of identity theft. Management asked the Office of Inspector General (OIG) to determine if the number of cases was unusual and if there was any indication that the identity thefts were the result of possible negligence by Florida Housing in safeguarding employee personally identifiable information (PII). The OIG initiated a review to address management's concerns related to PII security. Based on the review of Corporation's policies, the OIG determined that the Corporation had established adequate policies for safeguarding PII. The OIG found that the employee PII obtained, leading to the identity thefts, was unrelated to and outside of the Corporation's management and control. The discussions with affected employees disclosed that the identify thefts that occurred were the result of thefts of personal credit cards, debit card information being obtained from illegal card readers at gas stations, and the theft of a social security number which led to the subsequent filing of a false tax return using that number.

### **2014-13 – Consulting Engagement Report -Review of the Contract Management Process**

The OIG conducted a consulting engagement to review and evaluate the contract management process. The review resulted in recommendations related to policies and procedures, delineation of roles and responsibilities, training, implementation of a shared contract management system, and records retention.

-  The OIG recommended that, policy and procedures be updated to document current practices and expanded to provide clear guidance on contract management roles and responsibilities. The OIG also recommended that guidelines be developed to outline the procedures related to the phases of the contract management process which occur after contract execution.
-  The OIG recommended that the Corporation develop training opportunities for all staff with duties related to contract management.
-  The OIG recommended that the Contract Manager provide the required notifications allowing sufficient time for the contract renewal to be executed prior to the expiration date if the contract is to be renewed instead of terminated. The procedure and timeframes should be included in the contract management guidelines.

- 🗨️ The OIG recommended the development of an automated/semi-automated contract management system with robust retention, sharing, storage, generating alerts and notifications, and reminders of milestone dates and deadlines for each contract.
- 🗨️ The OIG recommended that the procedures and responsibilities for storage and retention of contract documents be included in the contract management guidelines and training materials.



### **Coordinated External Audit Reports During FY 2014**

Auditor General's 2014 Quality Assurance Review (QAR) of the Florida Housing Finance Corporation's Internal Audit Function, Report No. 2014-189

Ernst & Young's Audit of Corporation's 2013 Financial Statements

Ernst & Young's Agreed upon Procedures related to HHF

U.S. Treasury Follow-up on HHF Compliance Review

### **Follow-up Reviews Completed During FY 2014**

Report No. 2014-22 – Six Month Status Report of Corrective Actions Taken for Auditor General (AG) Report No. 2014-189

## Special Projects

### Special Projects and Other Projects

Services other than assurance engagements, consulting engagements, and management reviews performed by OIG staff members for Corporation management or entities outside of the Corporation, are considered special projects. Special projects may include things such as participation in intra-agency reviews and/or workgroups; or assisting the Governor's office or the Legislature. Special projects may also include atypical activities that are completed within the OIG such as self-assessments or policy revisions.

### Lottery Number Assignments

**Lottery Number Assignment for RFA 2014-101**  
**Lottery Number Assignment for RFA 2014-102**  
**Lottery Number Assignment for RFA 2014-103**  
**Lottery Number Assignment for RFA 2014-104**  
**Lottery Number Assignment for RFA 2014-105**  
**Lottery Number Assignment for RFA 2014-106**  
**Lottery Number Assignment for RFP 2014-108**  
**Lottery Number Assignment for RFP 2014-109**  
**Lottery Number Assignment for RFA 2014-111**  
**Lottery Number Assignment for RFA 2014-112**  
**Lottery Number Assignment for RFA 2014-113**

The instructions for various Florida Housing competitive funding programs provide that each request for funding will receive a random lottery number at or prior to the issuance of final scores or ranking. Florida Housing's, Office of Inspector General, has a process to assign lottery numbers using a random number generator program. The process depends on seed numbers being input into the program and to remove any bias, the seed numbers are selected by the Chairman of the Florida Housing Board of Directors.

The Chairman is presented a booklet containing 1500 line numbers in 14 columns. This booklet was produced in 1949 by tabulating 75,000 machine cards that recorded the waybills received during three months by the Interstate Commerce Commission, Bureau of Transport Economics and Statistics. Persons who generated lists of random numbers have continued to use this set of numbers as seed numbers for much more modern random numbers generation software. The Chairman selects 10 sets of column and row numbers. The five digit numbers selected in this matter are the seed numbers used to generate the lottery numbers used for the competitive funding programs.

## **Risk Assessment and Development of Annual Audit Plan**

In accordance with Section 20.055, F.S., the OIG performed a risk assessment of the Corporation's programs and activities to assist in the development of the Annual Audit Plan. The risk assessment process included identifying programs and activities performed by the Corporation, interviewing Corporation managers to gather their perspectives on the Corporation's current risks and exposures, addressing concerns of the Audit Committee members, identifying applicable risk factors (such as compliance risk, financial risk, reputational risk, etc.) and determining the risk ranking for selected programs and activities. The risk ranking of each programs and activity was reviewed and evaluated by the Office of Inspector General and used to develop the Annual Audit Plan.

The 2014 Annual Audit Plan identified the programs and activities to be audited or reviewed. The plan established the priorities of the Internal Audit staff while optimizing the use of internal audit resources and allowing the OIG to add value to the Corporation. The plan also included audit issues that may be addressed in FY 2015 and FY 2016. The Audit Committee and the Executive Director approved the audit plan.

## Office of Inspector General Projects During FY 2014

Project Number	Project Type	Project Name	Final Report Issued
2014-01	Special Project	OIG Policies and Procedures	On-Going
2014-02	Special Project	HHF Audit- related activities	On-Going
2014-03	Special Project	Assistance to Governor's Chief Inspector General	Completed
2014-04	Special Projects	Coordination - U.S. Treasury Review of HHF	Completed
2014-05	Special Project	Coordination - Auditor General's (AG) Quality Assessment Review of Internal Audit Activity	Completed
2014-06	Mgmt. Review	Review of 2013 4th Quarter Perf. Measures Report	Memo issued 1/29/2014
2014-07	Audit	Audit of IT Policies	Report Released 7/1/2014
2014-08	Special Project	Advising in Development of Interim Performance Measures	Completed
2014-09	Mgmt. Review	Review of 2013 Annual Performance Measures Report	Memo issued 4/30/2014
2014-10	Special Project	2014 Legislation Tracking	Completed
2014-11	Special Project	FHFC Strategic Plan/Guiding Principles	Completed
2014-12	Mgmt. Review	Review of 2014 1st Quarter Performance Measures Report	Memo issued 4/30/2014
2014-13	Consulting Engagement	Review of Contract Management Process	Report Released 10/16/2014
2014-14	Special Project	Assistance to SHIP Staff	On-Going
2014-15	Special Project	Review of 2014 2nd Qtr PMR	Report Released 7/23/2014
2014-16	Special Project	Developing Electronic Working Paper System (Audit Leverage, IIAMS; FDOT System, etc.)	Completed 10/31/2014
2014-17	Audit	Audit of Southside Affordable Housing & Investment Showcase's Compliance with PII Requirements	Report released 10/21/2014
2014-18	Advisory	Safeguarding PII - FHFC & Third Party Providers	In Progress
2014-19	Mgmt. Review	Review of 2014 3rd Qtr. PMR	10/27/2014
2014-20	Special Project	Follow up on 2014 Treasury HHF Review	In Progress
2014-21	Special Project	2nd Follow up on AG Report #2013-047	In Progress
2014-22	Special Project	Follow up on AG Report #2014-189 - OIG QAR	10/28/2014
2014-23	Special Project	Risk Assessment & 2015 Audit Plan	On-Going
2014-24	Special Project	Follow up - OIG Audit of IT Policies (#2014-07)	In Progress
2014-25	Mgmt. Review	Review of HHF Advisors' Compliance with Quarterly Touch Requirements	Review Terminated 12/31/2014

## OIG Initiatives

Since the start of the 2014 fiscal year, the OIG has begun several projects to improve the efficiency and effectiveness of the office. The OIG is working diligently to meet its statutory mandates and fulfill its mission of “Enhancing Public Trust in Florida’s Affordable Housing.” These projects include:

- 🏠 Completing Office of Inspector General Outreach sessions with National Foreclosure Mitigation Counseling Services (NFMC) and State Housing Initiatives Partnership (SHIP) Administrators at the Florida Housing Coalition State Conference. Both sessions included approximately 248 people.
- 🏠 Assisting with the Active Shooter presentations for the Corporation and delivered it to 87 staff members.
- 🏠 Creating an OIG Outreach presentation to conduct with the staff of various Florida Housing programs and contracted vendors.

This report was prepared by the Office of Inspector General at the Florida Housing Finance Corporation, in compliance with Section 20.055(7)(b), Florida Statutes, which states: *The inspector general of the Florida Housing Finance Corporation shall, not later than 90 days after the end of each fiscal year, prepare an annual report summarizing the activities of the office of inspector general during the immediately preceding fiscal year.*



we make housing affordable