

TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS

AUDIT COMMITTEE MEETING

9:00 a.m.  
Thursday, May 8, 2014

Room 140  
John H. Reagan Building  
105 West 15th Street  
Austin, Texas

MEMBERS PRESENT:

LESLIE BINGHAM ESCAREÑO, Chair  
TOM GANN  
MARK McWATTERS

STAFF PRESENT:

TIM IRVINE, Executive Director  
SANDY DONOHO

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1  
2 MS. BINGHAM ESCAREÑO: Call the Audit  
3 Committee to order and take roll real quickly. I am here.  
4 Mr. Gann?

5 MR. GANN: Here.

6 MS. BINGHAM ESCAREÑO: Here. And Dr. McWatters  
7 is here.

8 MR. McWATTERS: Here.

9 MS. BINGHAM ESCAREÑO: Very good. We are all  
10 present, then. All right. We'll go ahead and start with  
11 the agenda. Our first item for action is the review and  
12 possible approval of the minutes. You had those in your  
13 packet.

14 Sandy, do you have any comments on the minutes?

15 MS. DONOHO: Just for the record, I am Sandy  
16 Donoho, Director of Internal Audit. The Audit Committee  
17 minutes for January 23, 2014, our last Audit Committee  
18 meeting, are in the Audit book. Are there any questions  
19 regarding the minutes?

20 (No response.)

21 MS. DONOHO: If not --

22 MS. BINGHAM ESCAREÑO: Do you have any  
23 questions?

24 (No response.)

25 MS. DONOHO: If not, staff recommends approval

1 of the minutes.

2 MS. BINGHAM ESCAREÑO: Very good. I will  
3 entertain a motion.

4 MR. GANN: I will move, make a motion to  
5 approve the minutes.

6 MS. BINGHAM ESCAREÑO: Okay. Mr. Gann motions.

7 MR. McWATTERS: Second.

8 MS. BINGHAM ESCAREÑO: Dr. McWatters seconds.  
9 All of those in favor, aye.

10 (Chorus of ayes.)

11 MS. BINGHAM ESCAREÑO: Opposed?

12 (No response.)

13 MS. BINGHAM ESCAREÑO: The motion carries.

14 Okay. Let's review Item 2, presentation and discussion on  
15 the status of the fiscal year 2014 Internal Audit  
16 workplan.

17 MS. DONOHO: Okay. There are six audits on the  
18 plan this year, plus one contingency audit. We have  
19 completed four of the six audits, and we will talk about  
20 these under Agenda Item 3.

21 We are finishing up our planning on the audit  
22 of financial administration. And we are currently  
23 conducting field work on the performance measures audit.  
24 Performance measures was our contingency audit, which we  
25 put in our plan, in case there weren't any Board requests.

1           We had a few hundred extra hours that we could  
2 use for Board requests. And if not, then we were going to  
3 do the performance measures audit. We went ahead and  
4 started that, because we are going to be shorthanded this  
5 summer, and it made more sense to start those two audit,  
6 rather than start the two largest audits on the plan with  
7 only two staff.

8           So we anticipate that the final audit on our  
9 plan which is the home audit, will be our carryover audit.

10          We always try and have one that we carry over into next  
11 fiscal year, so that we can get a new audit plan in place  
12 in September. And the staff is working on that audit,  
13 while we are developing the plan.

14          It will be done sometime -- we will start it  
15 late July or early August. And we plan on having it done  
16 later this fall. That way, we will have time to prepare  
17 the 2015 plan for September.

18          In January, I talked to you about the fact that  
19 we were somewhat behind, due to some staffing issues. And  
20 I am happy to report that through a lot of hard work, we  
21 are now caught up. I did a lot of auditing myself,  
22 actually.

23          I anticipate we will be able to complete this  
24 year's plan in spite of being about six months of one FTE  
25 down for this year. We had one staff that was out for

1 three months. And we now have another staff out on  
2 maternity leave for three more months.

3 We are, however, excited about the new arrival,  
4 which is Jacob Francis Klute. He was born on Sunday. And  
5 he weighed in at 6 pounds, three ounces, and everybody is  
6 doing fine. So we have a new little auditor. Any  
7 questions on the status of the audit plan?

8 MS. BINGHAM ESCAREÑO: I am sure he is going to  
9 appreciate when he is older being called the new little  
10 auditor, but we will see how that goes. Any questions for  
11 Sandy on the Internal Audit workplan?

12 (No response.)

13 MS. BINGHAM ESCAREÑO: Great job. Great job  
14 catching up. Thanks for the heads up, because you  
15 definitely had some workforce obstacles earlier. But it  
16 is good to know that we are caught up. Let's see, action  
17 item or no?

18 MR. GANN: No.

19 MS. BINGHAM ESCAREÑO: Okay. Very good. We  
20 will move on to Item number 3 then, presentation and  
21 discussion of the most recent Internal Audit reports. We  
22 will start with LIHEAP and then Amy Young after that.

23 MS. DONOHO: Okay. As we talked about, we  
24 completed three audits since the last meeting. One of  
25 these I wanted to mention real quick was the Manufactured

1 Housing Division's titling process.

2 As you may recall, we have an agreement with  
3 the Manufactured Housing Division to provide audit  
4 services in exchange for partial funding of one of our  
5 staff positions. They have a separate Board. So we  
6 report the results of that audit to their Board rather  
7 than to you all. But I wanted to make you aware of this  
8 audit, because it is on our plan, and it utilizes some of  
9 our audit resources.

10 The LIHEAP audit was one that we recently  
11 completed. The Department administers the LIHEAP grant.  
12 It is provided by the Department of Health and Human  
13 Services. The Department has a subrecipient network of 44  
14 nonprofit community action agencies, councils of  
15 government and local governments that administer these  
16 grant funds for us.

17 LIHEAP provides for two programs; the  
18 Comprehensive Energy Assistance Program also called CEAP,  
19 and the Weatherization Assistance Program, called WAP.  
20 CEAP provides utility assistance to low income households  
21 and WAP provides funds for weatherization-related home  
22 improvements and client education.

23 The 2014 LIHEAP grant is \$128.7 million. So it  
24 is one of the largest funding sources in the Agency.  
25 Overall, we found that the Department generally ensures

1 grant funds from LIHEAP are spent as intended by our  
2 federal, state and program rules.

3 The Community Affairs Division has processes in  
4 place to track the performance of its subrecipients in  
5 using LIHEAP funds to provide services to eligible  
6 households. Also there are processes in place to track  
7 subrecipients' progress through the contract period,  
8 reconcile reported expenditures to the Department's  
9 accounting system and reallocate funds as needed, to  
10 ensure that as many households as possible are served.

11 We tested a judgmentally selected sample of 48  
12 of the Department's administrative expenditures. This  
13 included twelve months of payroll reports and 36 non-  
14 payroll transactions that were paid between January 1,  
15 2011 and December 31, 2013, using LIHEAP funds.

16 We didn't find any problems with payroll costs  
17 allocated to LIHEAP. But the basis for other  
18 administrative expenses that were allocated to LIHEAP  
19 cannot always be determined from the supporting  
20 documentation.

21 Eleven or 30.6 percent of the 36 non-payroll  
22 transactions we tested did not indicate on the expense  
23 documentation how the allocation was determined, and how  
24 it was calculated. And without adequate documentation for  
25 cost allocation to LIHEAP funds, it is hard to tell



1 whether the allocation is reasonable and allowable. The  
2 rationale for cost allocations should be noted on the  
3 purchase request or purchase vouchers in order to document  
4 that reasonableness, and allowableness of the cost.

5 Also, we felt like the Community Affairs  
6 Division should review the LIHEAP expenditure reports on a  
7 regular basis, so that they can catch and correct errors  
8 promptly. Management has indicated they agree with the  
9 recommendations and they are working to implement them.  
10 Any questions on the LIHEAP report?

11 MS. BINGHAM ESCAREÑO: Committee members, any  
12 questions on LIHEAP?

13 (No response.)

14 MS. DONOHO: Okay. The second audit that we  
15 have completed is the Amy Young Barrier Removal program.  
16 The Amy Young Barrier Removal program is funded through  
17 the Housing Trust Fund. Those are state funds  
18 appropriated by the Texas Legislature.

19 The Amy Young program provides one-time grants  
20 of up to \$20,000 for persons with disabilities who need  
21 modifications to increase accessibility of their home or  
22 eliminate hazardous conditions. During 2012 and '13, \$5.2  
23 million was committed and expended for Amy Young. So it  
24 is a smaller program, but one that we have never looked  
25 at, because it is relatively new.

1           We determined overall, the program is providing  
2 services as intended, and in accordance with the  
3 Department's policies. We looked at a judgmental sample  
4 of 50 activities which are basically 50 homes that work  
5 was done on. And we looked at every stage of those  
6 transactions through the completion of construction and  
7 the draw request.

8           We didn't find any significant problems at all.

9       I think they are doing a good job with those. However,  
10 when we were looking at the activity setup phase, we  
11 noticed that both the first- and second-level review is  
12 performed by the program staff. Part of the reason, I  
13 think, is because they only have three or four staff.

14           So and each staff has two separate logins to  
15 the Department's housing contract system, so that they can  
16 be both first- and second-level reviewer. I think there  
17 is a risk there that one individual could review a file  
18 and then approve their own work.

19           There are some compensating controls. It has  
20 to go through accounting in order to be paid and that sort  
21 of thing, so, you know, one would hope that they would  
22 catch it if somebody tried to pay themselves or something  
23 like that.

24           We didn't notice any instances of this  
25 happening in the files that we looked at. The approver

1 and reviewer were two separate people. However we  
2 recommended that the program ensure that individuals who  
3 perform the review of the activity setups are also not  
4 performing the second-level review of those same activity  
5 setups.

6 I think they could do that by maybe management  
7 or one of the supervisory staff reviewing those  
8 transactions to make sure that that doesn't happen, or  
9 periodically testing them. Management indicated they  
10 agree with this recommendation, and they are working to  
11 implement it as well. Are there any questions regarding  
12 this one?

13 MS. BINGHAM ESCAREÑO: Questions? Is it an  
14 electronic approval or a manual?

15 MS. DONOHO: Manual.

16 MS. BINGHAM ESCAREÑO: And there is no IT  
17 solution for that, to like have --

18 MS. DONOHO: We can talk to Curtis and see.

19 MS. BINGHAM ESCAREÑO: Just curious.

20 MS. DONOHO: Because we have had this problem  
21 on other programs as well.

22 MS. BINGHAM ESCAREÑO: Okay. Good morning.

23 MR. HOWE: Good morning. Good morning Audit  
24 Committee members. I am Curtis Howe, Director of  
25 Information Systems. There is actually a control within

1 the system that prevents the approval of -- that prevents  
2 one user ID from receiving both the first-level and the  
3 second-level approval roles.

4 What has happened is, because the staff is  
5 smaller, they have requested two accounts. And so that is  
6 actually moving around the control. We did discuss with  
7 Internal Audit that we could implement a control. It may  
8 be fairly expensive, like 40 to 80 hours of development  
9 work.

10 But we could -- it is something we have  
11 discussed and we could look at doing it, if we needed to.

12 I think we were recommending a reporting control where  
13 reports are periodically run.

14 MS. BINGHAM ESCAREÑO: Okay. Thank you.

15 MS. DONOHO: And the reason that we didn't  
16 recommend that they go the IT route is because of the time  
17 and expense of the priority for the IT projects. I think  
18 that when we talk with management about what the, you  
19 know, best recommendation would be that they could  
20 implement, that was not their choice.

21 MS. BINGHAM ESCAREÑO: Okay. Any questions for  
22 Curtis?

23 (No response.)

24 MS. BINGHAM ESCAREÑO: Thank you.

25 MR. HOWE: You are welcome.

1 MS. BINGHAM ESCAREÑO: So management is  
2 comfortable with putting a manual process in place to take  
3 care of it. Great.

4 MS. DONOHO: That is my understanding.

5 MS. BINGHAM ESCAREÑO: Good. Okay.

6 MS. DONOHO: Next up.

7 MS. BINGHAM ESCAREÑO: So let's see. So that  
8 covers LIHEAP and Amy Young. So congratulations to Brooke  
9 and Olmedo, great job. I know it is a new program. And  
10 it sounds like it was a really favorable audit result. So  
11 great work on your part.

12 And I was going to mention, too. I had an  
13 offline question with Sandy about manufactured housing and  
14 that it doesn't even come through this Audit Committee.  
15 We were clear, it doesn't go through our Board.

16 But it really doesn't even go -- it is a small  
17 enough board. And manufactured housing that the results  
18 go directly to them. But I saw an email from the Executive  
19 Director that was thanking the Audit team for their  
20 professionalism and the thorough audit.

21 So great job with taking care of that through  
22 an agreement that we have with that organization. If  
23 there are no other questions, then, we will move on to  
24 Item 4, presentation and discussion of the status of our  
25 external audits.

1 MS. DONOHO: We have completed or had completed  
2 four external audits, or they are underway. The State  
3 Auditors Office completed our annual financial reports.  
4 We talked about those in January.

5 KPMG completed work on the Department's portion  
6 of the statewide audit of federal funds. We will talk  
7 about that under Agenda Item 5.

8 The State Auditor's Office is also working on  
9 the audit of the Texas Facilities Commission and their  
10 management of state agency data center security. They had  
11 selected the Department as one of the agencies they  
12 examine as part of the audit of the Facilities Commission.  
13 We anticipate that they will have some issues for us,  
14 though.

15 And that report, I believe, will be issued in  
16 June. They have not yet given us their draft report or  
17 anything on that. And HUD announced they will be visiting  
18 us in June as well, to look at the emergency solutions  
19 grant program.

20 I am a little bit concerned about the decrease  
21 in audits or monitoring visits from our federal oversight  
22 agencies this year. Last year around this time, we saw  
23 ten visits from these agencies compared to the four that  
24 we have only had this year.

25 If this trend continues, it may be necessary to

1 talk about increasing our resources and efforts in order  
2 to cover the association -- the associated risks that we  
3 have had. We can talk about this more in the fall when we  
4 see what happens in the last quarter of this fiscal year.

5 Sometimes the auditors, the federal auditors schedule  
6 their stuff toward the end of our fiscal year, and during  
7 the summer.

8 So not really sure how that is going to all  
9 shake out. But right now, they don't seem to be visiting  
10 us at the same degree that they have in the past six or  
11 seven years.

12 MS. BINGHAM ESCAREÑO: Do you guys have any  
13 thoughts on that?

14 MR. GANN: I hope that is due to that ARRA  
15 stuff.

16 MS. DONOHO: Some of it could be. Yes.

17 MR. GANN: Most likely. Because we were  
18 finishing up, last year.

19 MS. DONOHO: But even six or seven years ago,  
20 we were still running you know, about eight to ten visits.

21 MS. BINGHAM ESCAREÑO: So just some thoughts  
22 on -- so we will chew on it until next Committee meeting.

23 But just some thoughts on what do we need to do  
24 internally, just to make sure that we are watching things  
25 that traditionally were watched on a more regular basis

1 externally.

2           Okay. Thank you for bringing that to our  
3 attention. Any other questions on the status of the  
4 external audit?

5           (No response.)

6           MS. BINGHAM ESCAREÑO: Awesome. Then we will  
7 move on to Item 5, presentation and discussion of the  
8 recent external audit reports.

9           MS. DONOHO: Okay. KPMG under contract with  
10 the State Auditors Office released their report on the  
11 statewide audit of federal funds in March. They only had  
12 one finding for the Department. Last year, we didn't have  
13 any findings. This year, we only had one.

14           The Department didn't retain documentation to  
15 support the number of elderly, disabled and young children  
16 on an annual report that is required for the LIHEAP  
17 rollout grant. They also looked at LIHEAP this year, but  
18 what they audited was different from what Internal Audit  
19 looked at.

20           This was because the database that Community  
21 Affairs uses to track this information continuously  
22 overwrites. And they didn't print out the reports or keep  
23 the reports that supported the numbers that they had. So  
24 KPMG recommended that they retain the supporting  
25 documentation for all the federal reports that they file.



1 MS. BINGHAM ESCAREÑO: There was not a problem  
2 with that.

3 MS. DONOHO: There was no costs associated with  
4 that, no correction costs. Any questions?

5 MS. BINGHAM ESCAREÑO: No questions?

6 (No response.)

7 MS. BINGHAM ESCAREÑO: Very good. We will move  
8 on to Item 6.

9 MS. DONOHO: Okay. Item 6 is presentation and  
10 discussion of the status of prior audit issues. We added  
11 new issues to our prior audit issues list after the Board  
12 has been briefed on the audit results. And so, the number  
13 is never static.

14 For example, now that we have briefed you on  
15 the two internal audits we talked about under Item 3 and  
16 the external audit finding we just talked about, they will  
17 be added to the list of tracked. The findings that roll  
18 off of the prior audit issues list when we verified and  
19 closed them.

20 We recently verified and closed several issues  
21 that were reported as implemented in January. We have six  
22 left. Of the six that we have remaining on our prior  
23 audit issues list, five were recently reported by  
24 management as implemented, and they are on the attached  
25 list. We will verify and close these, once we have

1 reviewed the supporting documentation.

2 I believe several of them will require us to go  
3 back and do some testing before we can close them. So we  
4 will probably work on those hopefully later on this  
5 summer. The five issues cover multiple divisions.

6 We have one issue that is still pending. It is  
7 on the attached report. And it is for the Asset  
8 Management Division. And it is related to, I think, some  
9 properties that HUD wanted us to clear up. Are there any  
10 questions regarding prior audit issues?

11 MS. BINGHAM ESCAREÑO: The detail was in the  
12 packet, if any questions on the open items?

13 (No response.)

14 MS. BINGHAM ESCAREÑO: Very good. Great.  
15 Thank you, Sandy. Item 7.

16 MS. DONOHO: Is our Fraud, Waste and Abuse  
17 complaints. In 2014, as of April 15, we had received 67  
18 fraud complaints. This is an increase over the 54 that we  
19 had last year at this time.

20 Even if most of the complaints don't involve  
21 the Department, it still takes significant staff time --  
22 that would be my staff, generally -- to investigate,  
23 respond, document and dispose of all of these complaints.

24 We are considering adding some additional information to  
25 our Internal Audit webpage to try and cut down on the

1 number of complaints that we receive that don't involve  
2 TDHCA.

3 We really felt like even though the numbers are  
4 really -- you know, 13 more, that we seem to have gotten  
5 just a big blow of those in the last three months or so.  
6 But we don't want to discourage any legitimate complaints.

7 So we answer all of them. Of the 67 we received, 63 of  
8 them were on our hotline. Only ten of them related to the  
9 Department.

10 The other 53, 51 we worked and then there were  
11 two that we didn't have enough information to determine.  
12 A lot of times there are other agencies, or they think  
13 that they are one of our properties and they are not. Or  
14 think that they are a Section 8 client of ours, and they  
15 are not.

16 We received four complaints from other sources.

17 All of those were related to the Department's programs.  
18 There was one for CEAP, WAP, one for CSBG, one for  
19 Compliance, one for Tax Credits. The sources for those  
20 complaints were staff. One from the public and one from  
21 one of our contract administrators.

22 Fifty-four of the 67 complaints we received  
23 were not under the Department's jurisdiction. That is 80  
24 percent. The thirteen complaints that we did feel were  
25 applicable and we resolved, seven were investigated and

1 closed. Four were referred to the State Auditor's Office  
2 or other oversight agency.

3 Sometimes -- we always refer anything that we  
4 feel is fraudulent to the State Auditor's Office. And  
5 then sometimes, depending upon the agency, HUD or our  
6 other oversight agencies, we will refer them there as  
7 well. And two are pending.

8 Both of the pending ones were received in March  
9 2014. So they are relatively new. And I believe  
10 Compliance is looking into those. Are there any questions  
11 regarding the hotline calls and fraud complaints?

12 MS. BINGHAM ESCAREÑO: Any questions?

13 (No response.)

14 MS. BINGHAM ESCAREÑO: So the hotline, it is a  
15 push-button prompt. Are you guys brainstorming, if there  
16 is a way through the prompts, that if you can direct  
17 people to the hotlines of the appropriate organizations  
18 for the complaints?

19 I mean, you have a good point. If only 13 of  
20 67 contacts were actually, you know, for agencies that we  
21 oversee, then --

22 MS. DONOHO: The problem is that it is not a  
23 prompt -- we have a third-party contractor. And they call  
24 the -- because it is totally anonymous.

25 And they call the third party contractor. And

1 they have a person who just interviews the person who  
2 calls. They also accept complaints in the mail and via  
3 email. Those are a little harder to control.

4 We have a link on the front page of our website  
5 that is required by statute that has the State Auditor's  
6 Office hotline, and then we also have a link to our  
7 hotline. And then, if you click on that link, it takes  
8 you to the information about the hotline. And so that is  
9 where we were planning on maybe, you know, elaborating a  
10 little bit more about maybe here is the kind of things we  
11 cover.

12 Because lately, it seems like we have gotten  
13 complaints that are way out in left field that have  
14 nothing to do with housing, really. There are complaints  
15 that would be more appropriate for Children's Protective  
16 Services or for the police department or something like  
17 that. And so those, at least, if we cut down on those,  
18 that might help a little bit.

19 MR. GANN: I had a question about the sources.  
20 Tell me how, just an example of maybe what may come in  
21 from staff. How does that work?

22 MS. DONOHO: Well, we have had personnel issues  
23 come in from staff. We have had issues about the  
24 recipients come in from staff. You know, I looked at this  
25 file, and it just looks funny. Or you know, there is a

1 subrecipient here who would be --

2 MR. GANN: That is okay. I just wanted to see  
3 what an example would be.

4 MS. DONOHO: You know, here is what they did.  
5 You know, a lot of times, we get questions about, you  
6 know, we think this is fraud. And it is not really fraud.  
7 It is bad management or questionable decision making or  
8 something like that, that doesn't necessarily rise to the  
9 level of fraud. But you know, I personally would rather  
10 weed through all of those than not get them at all.

11 MR. GANN: Sure.

12 MS. DONOHO: But I think if we can kind of  
13 target toward -- you know, we get a lot of complaints from  
14 people who say, Well, this person lives in supportive  
15 housing and they are not -- you know, they have other  
16 sources of income. They have a job under the table. That  
17 sort of thing. And you know, a lot of times, they are not  
18 one of our clients, or they don't live in a tax credit  
19 property.

20 And so, or they are a Section 8 client, that is  
21 not under our jurisdiction, because they are in a  
22 participating jurisdiction. So then we just refer them to  
23 the housing authority, you know, the City of Dallas, here  
24 is the phone number for the Housing Authority. So in some  
25 ways, a public service as well.

1 MS. BINGHAM ESCAREÑO: Any other questions?

2 (No response.)

3 MS. BINGHAM ESCAREÑO: That is the last agenda  
4 item on the formal agenda. Anything else from the  
5 Committee?

6 (No response.)

7 MS. BINGHAM ESCAREÑO: Any comments from staff,  
8 public?

9 (No response.)

10 MS. BINGHAM ESCAREÑO: Then this will conclude  
11 the Audit Committee meeting. Thank you very much. We are  
12 adjourned.

13 (Whereupon, at 8:30 a.m., the meeting was  
14 adjourned.)

C E R T I F I C A T E

1  
2  
3 MEETING OF: TDHCA Board Audit Committee

4 LOCATION: Austin, Texas

5 DATE: May 8, 2014

6 I do hereby certify that the foregoing pages,  
7 numbers 1 through 24, inclusive, are the true, accurate,  
8 and complete transcript prepared from the verbal recording  
9 made by electronic recording by Penny Bynum before the  
10 Texas Department of Housing and Community Affairs.

11  
12  
13  
14  
15  
16 /s/ Carol Bourgeois 05/12/2014  
17 (Transcriber) (Date)

18  
19 On the Record Reporting  
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22  
23