



CITY OF ORLANDO

Office of Audit and Evaluation Director

MEMORANDUM

To: Lelia Allen, Housing Department Director

From: Beryl H. Davis, CPA, CGFM, Audit and Evaluation Director

Re: Follow-Up Review of Audit of Housing Department Fiscal Responsibilities
(Report No. 06-04)

Date: December 15, 2005

Attached is a summary of the status of our recommendations as determined from our follow-up review of the Audit of Housing Department Fiscal Responsibilities (Report No. 05-11) issued December 16, 2004. Our review procedures consisted of inquiries of the Housing Division Manager. Our follow-up was made in accordance with generally accepted government auditing standards, except that we did not perform substantial tests of evidence supporting the replies from the officials responsible for resolving audit findings and recommendations.

Two of the eight recommendations contained in the original report have been implemented. Three of the recommendations are partially implemented, and three are planned for implementation. Two of the recommendations planned for implementation are expected to be implemented by February 2006 when an accounting staff position is filled. Full implementation of the remaining four recommendations to improve program effectiveness and efficiency has been delayed in connection with a shifting of responsibilities within the department. We encourage the Housing Department staff to complete implementation of the recommendations as soon as possible.

We will follow up on the status of all recommendations not fully implemented, during our annual review of open recommendations in all City departments.

We wish to thank the officials of the Housing Department for their cooperation with the follow-up request.

Mona S. Mellon, Audit Program Manager, performed this follow-up review.

BHD/mm

Attachment

c: Honorable Buddy Dyer, Mayor
Cheryl J. Henry, Chief of Staff
Joseph Robinson, Deputy Chief of Staff
Byron W. Brooks, Chief Administrative Officer
Kevin J. Edmonds, General Administration Director
Rebecca W. Sutton, Chief Financial Officer