



# Islip Housing Authority Cash Disbursements

## Report of Examination

Period Covered:

July 1, 2015 – March 31, 2017

2017M-167



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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## **Division of Local Government and School Accountability**

October 2017

Dear Authority Officials:

A top priority of the Office of the State Comptroller is to help authority officials manage their authorities efficiently and effectively and, by so doing, provide accountability for dollars spent to support authority operations. The Comptroller oversees the fiscal affairs of authorities statewide, as well as authorities' compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving authority operations and Board governance. Audits also can identify strategies to reduce authority costs and to strengthen controls intended to safeguard authority assets.

Following is a report of our audit of the Islip Housing Authority, entitled Cash Disbursements. This audit was conducted pursuant to the State Comptroller's authority as set forth in Article X, Section 5 of the New York State Constitution.

This audit's results and recommendations are resources for authority officials to use in effectively managing operations and in meeting the expectations of taxpayers. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller  
Division of Local Government  
and School Accountability*

# Introduction

## Background

The Islip Housing Authority (Authority) is located in the Town of Islip (Town) in Suffolk County. The Authority was established pursuant to Section 524 of the New York State Public Housing Law (PHL) to provide low-rent housing for qualified individuals in accordance with provisions of PHL and the rules and regulations prescribed by the United States Department of Housing and Urban Development (HUD). The Authority receives the majority of its funding from HUD and the expenditure of those funds must comply with HUD requirements. The Authority's remaining funding consists primarily of rental income from tenants. The Authority's 2016-17 operating expenditures totaled \$18,653,655.

The Authority's Board of Commissioners (Board) is composed of five members appointed by the Town, plus two tenant members elected by tenants. The Authority is independent of the Town, managing its own operational and financial affairs. The Board oversees an Executive Director (Director) and staff that carry out the Authority's daily operations. The Board-appointed Director is responsible for the Authority's day-to-day operations and, along with the Assistant Director and a senior account clerk, for receiving and disbursing funds. The Authority maintains 360 public housing units and currently administers the HUD Section 8 Housing Choice Voucher Program in which 1,035 families participate.

## Objective

The objective of our audit was to examine the Authority's cash disbursement procedures. Our audit addressed the following related question:

- Did the Board ensure that cash disbursements were properly processed?

## Scope and Methodology

We examined the Authority's cash disbursements process for the period July 1, 2015 through March 31, 2017.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix B of this report. Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

**Comments of  
Authority Officials and  
Corrective Action**

The results of our audit and recommendations have been discussed with Authority officials and their comments, which appear in Appendix A, have been considered in preparing this report. Authority officials generally agreed with our recommendations and indicated they plan to initiate corrective action.

Good management practices dictate that the Board has the responsibility to initiate corrective action. As such, the Board should prepare a plan of action that addresses the recommendations in this report and forward the plan to our office within 90 days.

## Cash Disbursements

The Board and Authority management are responsible for establishing and implementing effective cash disbursement policies and procedures to ensure disbursements are supported by appropriate documentation, for legitimate Authority purposes and properly recorded in the accounting records. Job duties must be segregated so that no one individual controls most or all phases of a cash disbursement transaction. Any authorized signers that imprint checks using electronic signatures must maintain custody of their electronic signatures and directly supervise the check signing process to safeguard and prevent unauthorized use of their signatures. Establishing and adhering to strong procedures decreases the risk that errors and irregularities may occur and not be detected and corrected, and that unauthorized payments could be made for non-Authority purposes.

While the Board has generally ensured that cash disbursements are adequately supported, for valid Authority purposes and properly recorded, it needs to improve the Authority's cash disbursements process to ensure that all aspects are properly performed. The Director, in his general management of the Authority's business affairs, approves purchases, audits all claims (after the account clerk assembles the claims packets and prepares the abstracts<sup>1</sup>) and signs checks. The Assistant Director also audits the claims and countersigns the checks. However, these duties (i.e., approving purchases, auditing claims and signing checks) are incompatible because the Director has the ability to procure and pay for goods or services that may not be for valid Authority purposes.

In addition, although the Director and Assistant Director manually sign many Authority checks, they also both have password-protected electronic signatures that are stored in the Authority's financial software. They authorized the account clerk to use their electronic signatures without their direct supervision. For example, the account clerk inputs the passwords to imprint both signatures on the high-volume batches of Section 8 program checks printed at the beginning of each month without the Director or Assistant Director being present. The Director and Assistant Director manually sign any Section 8 program checks that are printed subsequent to the initial monthly batch.

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<sup>1</sup> An abstract is a list of claims presented to the Board for approval. The Authority also refers to this as the accounts payable invoice listing report.

The Director and Assistant Director typically manually sign general disbursement checks. However, rather than either the Board Chairman or Vice Chair signing as authorized alternate signatories in the Director's place while he was on leave, the account clerk applied the Director's electronic signature to the general disbursement checks. The Director stated the account clerk is supposed to obtain his permission whenever using his signature for the general disbursement checks and he still reviews each check. However, the risk remains that the account clerk could use the signatures without the Director's or Assistant Director's knowledge and withhold checks from their review. In addition, abstracts are printed alphabetically by vendor rather than by check number, making it more difficult to verify that all checks have been presented and the check sequence is intact.

We examined 20 general disbursement checks totaling \$69,609 and five Section 8 program checks totaling \$15,250 to determine whether the checks were for valid Authority purposes and had been properly processed.<sup>2</sup> We found only minor discrepancies that we discussed with Authority officials. However, when those authorized to sign checks do not retain control of their electronic signatures, there is an increased risk that the signatures could be used to generate unauthorized checks.

## Recommendations

The Board should:

1. Ensure that the individual(s) auditing claims are independent of the purchasing and check signing functions.
2. Develop and adopt a check signature policy that authorizes designated signees to use electronic signatures to imprint on Authority checks and requires signees to maintain custody of their electronic signatures and/or passwords.

The Director and Assistant Director should:

3. Discontinue allowing their electronic signatures to be affixed to checks without direct authorization or supervision.

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<sup>2</sup> See Appendix B for details of our sampling methodology.

## **APPENDIX A**

### **RESPONSE FROM AUTHORITY OFFICIALS**

The Authority officials' response to this audit can be found on the following pages.



# TOWN OF ISLIP HOUSING AUTHORITY

Richard E. Wankel, Esq.  
Executive Director & Secretary

Jackie Foster  
Assistant Director of Housing



Dorothy A. Courten, Chairman  
Maureen Frase, Vice Chairman  
Mary Holmes-Reid  
Grace A. Schlosser  
Norma Downey

October 15, 2017

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Hauppauge, NY 11788-5533

Re: OSC Report of Examination 2017M-167

Dear Mr. McCracken,

The Town of Islip Housing Authority (IHA) is in receipt of your draft report referenced herein above and responds as follows:

The Town of Islip Housing Authority Board of Commissioners thank the Office of the State Comptroller for their efforts in examining the Housing Authority operations, more specifically the cash disbursements policies and procedures that are the subject matter of your report and recommendations to the Islip Housing Authority(IHA). The Board is cognizant of the cooperation and assistance provided to your audit examiners by the Housing Authority Management and staff during your onsite review conducted in the period extending from April 2017 through July 2017. The Board was advised by the IHA Management that the audit examiners conducted themselves professionally and courteously during the time spent at the Housing Authority.

The Town of Islip Housing Authority Board of Commissioners through its oversight of the Management staff, has always worked to ensure the public trust and proper administration of the federal housing subsidies the IHA receives from HUD to operate and to provide housing and related services to the 1,400 low income families receiving the benefits of such subsidies within the IHA jurisdiction. The IHA has perennially received U.S. Dept. Of Housing and Urban Development (HUD) High Performer scoring status for the two primary programs operated by the IHA during and prior to the Comptrollers audit, the Section 8 Housing Choice Voucher program and the Low Income Public Housing Program. The IHA is particularly proud of the perfect financial management and conditions score received from HUD every year dating back at least 12 years and for the most recent perfect score of 103 (100 + bonus) score earned from HUD for the IHA year ending 2016 Section 8 Management Assessment Program. The perfect financial condition score issued by HUD each year and level of financial reserves ranks among the top

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HA's in NY according to HUD data and allowed the IHA to submit an application and secure selection by HUD in the limited availability Rental Assistance Demonstration program designed to preserve the public facilities and housing units for the next forty years and beyond. Without achieving a level of financial stability and financial acumen derived from years of accountability, the IHA would not have had the level of financial resources to achieve the award from HUD.

Although the Islip Housing Authority Independent Audits (IPA) performed each year have never resulted in any findings, the IHA Board and Management recognize that any operation can utilize individual assessments performed by other entities to enhance operations. The audit performed by the Office of the NYS Comptroller is certainly no exception and the Office of the NYS Comptroller through its Division of Local Government and Schools Accountability is recognized for having advanced knowledge in governmental operations. The IHA Management recommendations for policies and established procedures are in large part based on the Independent Public Audit performed each year combined with reviewing and examining such processes on a continual basis. The IHA strives to avoid complacency and "the appearance of improprieties" within its operations. In addition to the Ethic Policies established in 2006 and Annual Ethics Statements executed by the Board and all IHA employees annually, as reflected in the Executive Directors monthly Report to the Board of Commissioners made part of the IHA Board Minutes, the IHA does perform additional departmental analysis and review on a consistent basis and formally each January through February after the annual IPA to identify areas of improvement and quality control. The IHA Management also prepares an annual report of Management initiatives and a report on the previous year's initiatives.

Regardless of whether the IHA activities designed to provide for effective and efficient operations achieve the desired results, the IHA recognizes that the processes, procedures and high achievement honors earned by the Islip Housing Authority, are only effective when combined with a sound management operation through consistent review. Additional policies and procedures and perspectives of analysis and review can be utilized to achieve an even better public administration. The NYS Comptroller's Office Division of Local Government and School Accountability recommendations as identified in the draft report presented to the Islip Housing Authority have been reviewed, accepted and a corrective action plan (CAP) as defined by the NYS Comptrollers guidance dated June 2016 has been implemented and approved by the IHA Board of Commissioners during its regularly scheduled meeting held on October 5, 2017. The IHA Board specific responses, description of the IHA policies and procedures attributable to the report and CAP follow.

The Board wishes to extend its appreciation for the efforts and initiatives of the Office of the NYS Comptroller to enhance governmental operations and for recommendations derived from the Comptroller's Office efforts.

Respectfully,

Dorothy A. Courten, Esq.  
as; Chairman.

## **Responses to Auditors Draft Report-IHA responses to the Auditors analysis and discussion leading to the recommendations.**

The Town of Islip Housing Authority response to the draft report is intended to provide additional informational responses relative to the audit analysis and recommendations. The Islip Housing Authority understanding of the report is that the audit report is not intended to provide an all-encompassing narrative of their extensive and detailed work and time spent reviewing the Housing Authority operations. The Board of Commissioners authorized the Chairman to effectuate the responses contained herein consistent with the discussions of the Board during the regularly scheduled October 2017 meeting and the CAP responses to the recommendations were authorized during said meeting. The IHA will address the specific recommendations at the end of the responsive comments below in the order presented by the Comptroller.

The Islip Housing Authority recognizes and accepts that the audit did not identify any misappropriated or inappropriate funds expended by the Housing Authority. The IHA expends funds for valid Housing Authority operational and allowable expenses. The IHA Executive Director is charged with ensuring that all expenses and disbursements are for valid IHA expenditures and as such must review all requests and disbursements. The IHA Management staff utilizes recommendations for checks and balances as discussed over years of review and assistance from the IHA independent public auditor(IPA). Although the Director and the Assistant Director review each such expenditure, additional procedures are in effect for review and approval. The IHA utilizes a Contract Management Analyst for procurement. This position handles primarily the purchasing responsibilities, augmented by the IHA Principal Clerk Typist relative to office supplies, to examine potential vendors, pricing and services purchases consistent with the IHA Procurement Policies/Procedures. Any such purchases are designed to be presented via a requisition and verified with a purchase order, but are all reviewed and approved prior to payment. Although the Director does also on occasion initiate and provide a purchase recommendation when appropriate for goods, less so for services except on an emergency basis, the completion of the requisition is handled by another staff member, typically the Principal Clerk Typist. Contractual or service purchases are typically initiated and reviewed by the Contracts Management Analyst and prepared utilizing IHA procedure to review that the necessary documentation and balances are in place prior to payment. This also includes processes and review consistent with the HUD Capital Fund Program expenditures for larger contracts. The Principal Account Clerk provides a layer of reviews for documents when presented for check writing prior to writing the check and attaches and/or records necessary documentation to the check prior to signature. The IHA Certified Public Accountant monthly and the independent public auditor tests and reports on the expenditures via an electronic submission to HUD annually with an unaudited then an audited financial submission electronically to HUD. The HUD Real Estate Assessment Center staff review the submissions with comments, if any, prior to authorizing the submissions for approval.

Although the Principal Account Clerk utilized electronic signatures for the large monthly Section 8 Voucher Program check run after pre-authorization only and with pre-authorization to effectuate timely payments, the IHA acknowledges the Comptroller's recommendation provides that risk associated with the IHA pre-existing procedures as established and discussed with the IHA independent auditor, can be further reduced. Such monthly check writing for the

pre-authorized use was on a scheduled day pre-approved by the Executive Director. The IHA Asst. Dir or Exec. Dir were scheduled in the office when such checks were being processed. The invoices or information needed to process the monthly run of checks to participant property owners are entered independent of these employee titles heretofore discussed by the IHA programs staff. The calculations and entries are handled according to HUD regulations governing program subsidies. The payments are made to property owners for portions of subsidy attributable to the IHA using HUD funds, the only source of IHA funding. Each such calculation documentation is submitted electronically to HUD via the HUD online submission system monthly and reviewed for consistency with HUD calculation regulations. The monthly invoices generated by the programs staff are reviewed by the Executive Director and tested randomly. The Principal Account Clerk uses the auto generated invoice system and prepares the printed record of the auto generated invoices for review and record keeping in a pre-designated manner and filing location. The total expenditures each month for the checks processed utilizing this method are reviewed consistent with the allowable and total monthly subsidy provided by HUD and matched against the HUD held restricted reserves. The reviews of the totals for consistency are handled by the CPA, the Director and the Programs Coordinator using the HUD Forecasting and actual expenditures tool. The physical checks are placed in envelopes by staff and mailed in bulk on the last day of the month as directed by the Executive Director by someone other than the Principal Account Clerk. The IHA utilizes an outside Certified Public Accountant to perform the monthly bank reconciliations separate from the internal IHA staff and discusses and reviews such reconciliations with the IHA Director. It is noted that there were no out of sequence checks or misappropriated funds identified during the audit. The Executive Director meets with the CPA monthly regarding the reconciliations. The CPA also submits the monthly total unit count attributable to the payments and expenditures for the checks written using the pre-authorized use of the electronic signatures to the online HUD Voucher Management System which are reviewed by the IHA Programs Coordinator and Executive Director and HUD for consistency. All of these measures were designed to provide efficiency in managing prompt payments to support the 1,000 or so low-income families living in privately owned housing while affording procedures designed toward mitigation of risks through checks and balances by different levels of staff combined with outside independent accountants.

However, the Islip Housing Authority does take note that an illicit minded employee could potentially attempt to write a fraudulent check to circumvent the established procedures and that through changing the policies and procedures as recommended by the Comptroller will enhance the efforts and provide additional opportunities to mitigate risk and deter fraudulent minded activities from occurring. The IHA during the audit period work prior to receiving the draft report implemented policies and procedures based on the discussions with the audit examiners about their analysis and although unofficial, the IHA did expect the aforementioned procedure to result in recommendations as a result of the audit discussions during the process leading up to the draft report. The IHA entered the audit process with the Comptroller's Office with an open-minded approach to enhancing the IHA operations, acting expeditiously when requests for documentation and requests for time and discussion with HA staff or vendors were requested and when discussing the matters with the audit examiners were part of that effort.

The Comptrollers examiners indicated in their draft report that the Director and Asst. Director generally affix their signature manually to general disbursement checks. The Director



and Asst. Dir. Authorize expenditures and purchases either through normal budgetary mechanisms, HUD regulatory calculations or authorization given to staff prior to check writing and the final approval is the execution of the checks as an added safeguard to general disbursement checks and to sign regardless of check amount, i.e. there is no threshold amount, which was the process and procedure reviewed and discussed with the IPA. The IHA policy was designed to provide for added examination of every expenditure to provide for as many eyes and checks and balances to alleviate or prevent erroneous payments. As demonstrated during the audit no improper payments were identified.

The report indicated that during a leave by the Director, referencing presumably a one week leave for an emergency medical procedure, during which time the Director was hospitalized, when the Comptrollers audit commenced, and that the Director authorized the Principal Account Clerk to utilize the electronic signature for checks. The Director chose this method in lieu of having the checks transported to him since the remote access to the IHA software systems provided the necessary information. The Director authorized any such use of the electronic signature so long as the Asst. Director manually affixes a signature and reviews each payment. The Director and Asst. Director communicate regularly. This was approved on a limited basis and the Director utilizes remote access to log into the HA computer systems during any absence, whether planned or otherwise, frequently, if not daily, to monitor software activities and electronic communications.

The Director, Asst. Dir. and Board Chair were in constant communication during the referenced emergency hospital stay electronically and via phone. The Director and Asst. Director have daily communication during any planned or unplanned Director absences. The Director always electronically remotes in to the IHA computer systems during any absence to provide for added oversight and for staff accountability during an absence. It is the practice that either the Director or Asst. Director are scheduled in the office and both are not scheduled off for the same day. An IHA Management employee is always scheduled in the office. All IHA offices, including the accounting office are within 25 feet proximity to each other affording continual interaction. The IHA accounting office where check writing is done, is monitored for entry and exit via a security camera with access to the camera system limited to the IHA Director and one computer systems maintenance vendor monitored by an access log. The IHA recognizes that different or enhanced procedures may be utilized, however, the internal controls were designed to afford a mix of checks and balances to prevent a fraudulent minded person from achieving a fraudulent appropriation. Following any absence from the office, the Director ensures and reviews all appropriations following the prescribed methodologies and separation of duties provided herein above. The IHA has continually examined and discussed with the IHA Independent Auditor how to best maximize the separation of duties specific to a Housing Authority relative to the size of the Islip Housing Authority consistent with Generally Accepted Accounting Principles, National Association of Housing and Redevelopment Officials training and HUD required programs regulations.

Although the IHA results of previous IPA audits did not result in any findings and the IHA achieved recognized HUD High Performer Status, the IHA acceptance of the Auditors recommendations follows. The IHA is always amenable to enhancing operations and further minimizing potential risk factors associated with operating a Housing Authority receiving HUD federal subsidies.

## **Auditors Recommendations and Correction Action Plans of the Town of Islip Housing Authority**

### **Audit Recommendation 1**

- 1- The Board Should ensure that individual auditing of claims are independent of the purchasing and check signing functions.

The Town of Islip Housing Authority Board of Commissioners accepts and acknowledges recommendation number one and will continue to ensure individual claims are audited separate from the purchasing and check signing functions. The Board has approved the Director's recommended action in response to the Comptroller recommendation to enhance internal controls by ensuring that a third party, presently assigned as the Contracts Management Analyst, audits all claims for services and procurement of goods consistent with the responsibilities of the title as is the present procedure, however, will ensure that such review is made additionally when the Director initiates a purchase or service purchase instead of the Principal Clerk Typist preparing the requisition. The Contract Management Analyst will additionally prepare a written report to the Board of Commissioners monthly to augment the process to ensure there is an added layer of review directly to the Board to provide additional risk mitigation of improper payments. The Director will provide an invoice listing to the Board with the monthly report in check number order in addition to the vendor alphabetical order. Note the Board had requested previously an alphabetical listing so the Board could have added review of names of any vendors consistent with the IHA Ethics policies.

### **Audit Recommendation 2**

- 2- The Board should develop and adopt a check signature policy that authorizes designated signees electronic signatures to imprint on Authority checks and requires signees to maintain custody of their electronic signatures and/or passwords.

The Town of Islip Housing Authority Board of Commissioners accepts and acknowledges recommendation number two. The IHA Director and Asst. Director changed the password for their electronic signature prior to the draft report presented to the IHA after the Comptrollers examiners indicated during the review process that despite the IHA procedures to mitigate the risk, the Comptroller's recommendation would likely be that the risk was not mitigated sufficiently. The Director shall ensure that the electronic signature passwords are maintained by the signatory. The Director requested and the software vendor for the IHA check writing has provided in an email on May 25, 2017 that the software will be changed so that an email will be sent to the holders of the electronic signatures every time the electronic signature process is utilized and additionally every time a new vendor is added or deleted from the software to augment the Director or Asst. Director directly entering any electronic signature into the check writing software. The Director will ensure all purchasing and check writing policies are updated as necessary to effectuate the Boards directive. The Board notes that the Director and Asst. Director changed their passwords through the software vendor prior to the October Board meeting. The software vendor only permits the actual signatory permission to change the

password after verification directly with the signatory and that the HA staff, including the Director, do not have direct access to change any electronic signature passwords. The process must be initiated by the software vendor. The software vendor initiates the access but does not have access to the password, the signatory enters it and the software vendor saves it without seeing the entry. This process will be noted in the revised policies.

### Audit Recommendation 3.

3-The Director and Assistant Director should discontinue their electronic signatures to be affixed to checks without direct authorization or supervision.

The Town of Islip Housing Authority Director and Assistant Direct have already discontinued allowing the use of the electronic signatures without direct supervision, i.e. maintaining sole authority to enter the password. The IHA does believe that pre-approved authorization was required previously and used mitigating processes and procedures to control the outcome, however, utilizing the recommendation of the Comptroller will render the point moot by only allowing direct entry of the password in lieu of any pre-authorized use. The existing mitigating reviews and checks and balances will continue to be used in addition to direct entry of the password, vendor software changes and to further enhance efforts to prevent risk or fraudulent misuse of Housing Authority appropriations.

## **APPENDIX B**

### **AUDIT METHODOLOGY AND STANDARDS**

To achieve our audit objective and obtain valid evidence, we performed the following procedures:

- We interviewed Authority officials and employees to gain an understanding of internal controls over the cash disbursements process, including check signing.
- We reviewed the Authority's policies and written procedures for cash disbursements.
- We selected and examined a sample of 20 general cash disbursements made during our audit period to determine whether they were properly approved, were for valid Authority purposes and had attached supporting documentation. We used a random number generator to select 11 disbursements from the cash disbursements journal. We judgmentally selected the other nine disbursements from canceled check images, selecting one per month paid to a vendor not already selected by the random number generator.
- We judgmentally selected five checks paid during our audit period to landlords who appeared to have unusual names. We reviewed corresponding tenant files to ensure that landlords are properly authorized and amounts paid are supported by documentation.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.



## **APPENDIX C**

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