

CHICAGO HOUSING AUTHORITY
The Office of the Inspector General



Audit and Program Review
2018 Annual Plan

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I. Mission

The OIG is an independent oversight office whose mission is to promote economy, efficiency and integrity in the administration of programs and operation of the Chicago Housing Authority.

The OIG achieves this mission through criminal and administrative investigations, reviews, advisories and performance audits. From these activities, the OIG issues reports of findings and disciplinary and policy recommendations to ensure that CHA officers, the Board of Commissioners, employees and vendors are held accountable for running an efficient, cost-effective operation. The OIG is tasked to identify inefficiencies, waste, fraud, potential for misconduct, and to promote economy, efficiency, effectiveness, and integrity in the administration of CHA programs and operations. The role of the OIG is to audit CHA operations and make recommendations for improvement, when appropriate. CHA management ultimately the CEO is responsible for establishing and maintaining processes to ensure that CHA programs operate economically, efficiently, effectively, and with integrity.

II. Purpose of Annual Plan

The purpose of the Audit and Program Review Annual Plan is to express priorities for the year and outline a list of potential projects that fit those priorities. Our approach for executing these performance audits generally consists of interviews with key employees and contractors, review of documents, inspections, data extractions and the usage of applicable audit tools and investigating techniques.

A. Subject to Change

The Annual Plan is a guiding document subject to change and does not prohibit the introduction of new priorities or topics throughout the year. Some topics on the Plan may not be initiated or completed in the year. This may occur if time-sensitive priority projects emerge during the year, or if circumstances arise that reduce the priority of a planned project. In addition, a project originally launched as an audit may instead be completed as non-audit report, or it may be closed if the OIG determines that further work on the topic is not necessary.

B. Standard

The OIG conducts audits of programs in accordance with *Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States and Principles and Standards for the Offices of Inspector General*. Those standards require that we plan and perform the audit to obtain sufficient, and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. The adherence to these standards ensures that audits and program reviews comprise the requisite independence, planning, organizing, staff qualifications, direction and control, coordination, reporting, confidentiality and quality assurance.

III. Selection of Topics for Inclusion in Annual Plan

OIG gathers potential audit topics from a variety of sources including: complaints received from the public through the OIG hotline, past OIG reviews, current HUD events, CHA Internal Audit Annual Risk Assessment, OIG investigations and other government agencies performance audits. At all times the OIG audits strive to identify the existence of fraud and/or abuse environment in the administration of the particular programs.

A. Chicago Police Department (CPD) Intergovernmental Agreement

Audit Activity: Use of Intergovernmental Contract

Division: Property Office

Summary: Perform the audit to determine whether CHA has adequate controls to accurately monitor the intergovernmental agreement with CPD.

Projected Completion Time Frame: Q4

B. Fixed Assets

1. CHA Fleet Usage

Division: General Services

Summary: Perform an audit to evaluate the operational activities of the General Services Department as it relates to Fleet Usage.

Projected Completion Time Frame: Q1

2. IT Assets

Division: Information Services

Summary: Perform an audit to evaluate the process of purchasing CHA assets.

Projected Completion Time Frame: TBD

C. Social Services Programs Review

Review Activity: Social Services Programs

Division: Resident Services

Summary: Perform a review to assess the compliance of service delivery and reporting requirements of the selected Social Service Program.

Projected Completion Time Frame: TBD

D. Grants

Audit Activity: Grant compliance with contract requirements.

Division: Agency-wide

Summary: Perform an audit to evaluate CHA's effectiveness and efficiency on grant compliance and reporting requirements.

Projected Completion Time Frame: TBD

E. Follow-Up Occupancy Rate

Audit Activity: Available Public Housing units throughout the four regions.

Division: Property Office – Public Housing

Summary: Perform a follow-up review to determine whether CHA has adequately implemented the recommended controls to accurately monitor and track available units throughout the four regions.

Projected Completion Time Frame: Q1

F. Follow-Up Construction Change Order

Review Activity: Change Orders

Division: Capital Construction

Summary: Perform a follow-up review to evaluate CHA's effectiveness and efficiency on the revised process and usage of Change Orders in the construction process.

Projected Completion Time Frame: Q3

G. Follow-Up CHA PBV Wait List

Audit Activity: CHA's PBV Wait List process

Division: Asset Management

Summary: Perform a follow-up review of CHA's PBV Wait List process to determine whether CHA is adequately controlling and managing the PBV waitlist in compliance with Chapter 17 of the CHA Housing Choice Voucher Program Administrative Plan.

Projected Completion Time Frame: Q4