



Homes and Community Renewal

ANDREW M. CUOMO
Governor

JAMES S. RUBIN
Commissioner/CEO

August 6, 2015

Mr. John F. Buyce
Audit Director
State Government Accountability
Office of the State Comptroller
110 State Street
Albany, NY 12236

Re: Quality of Internal Control Certifications – Report 2015-F-7

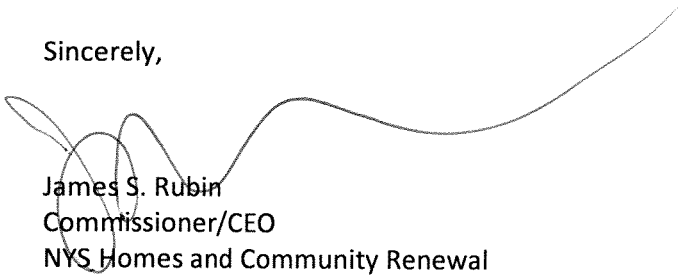
Dear Mr. Buyce,

This follow up review to the original audit on the quality of DHCR's Internal Control Certification (Report 2012-S-31) contains one recommendation out of the four that is still not fully implemented. I am pleased three have been assessed as implemented and will ensure the remaining recommendation is completely addressed.

Recommendation: "Separate the duties associated with the internal control and internal audit functions."

HCR Response: The agency will fully implement this recommendation by appointing an Internal Control Officer who is organizationally separate from the Office of Internal Audit. Office of Internal Audit staff will have no role in performing Internal Control activities.

Sincerely,



James S. Rubin
Commissioner/CEO
NYS Homes and Community Renewal

cc: Mary Beth Labate