



# 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

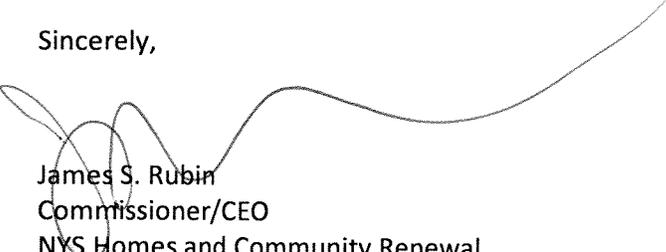
Dear Mr. Buyce,

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