

# Audit Committee



## Audit of NHSD Home Improvement Programs

Presented by: Abigail Estevez, Audit Manager

January 14, 2025

# Objective and Conclusion

## NHSD Home Improvement Programs

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### **Audit Objective**

Determine if home improvement programs are managed effectively and efficiently and in compliance with established guidelines to include vendor management.

*Major Repair, Minor Repair, and Under 1 Roof programs were included as part of our review.*

### **Overall Conclusion**

NHSD's home improvement programs are not managed effectively, efficiently, or in compliance with established guidelines.

# Results

## NHSD Home Improvement Programs

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### Program Management

- Projects were approved despite missing required eligibility documentation.
- Denial letters to participants were created during the audit and backdated.
- Projects proceeded prior to document completion or adequate approvals.
- Contractors did not have adequate insurance coverage.
- Approval was not obtained before change orders were executed.
- Amended restrictive covenants were not filed for projects with change orders.
- Payments were not made in compliance with policies.

# Results

## NHSD Home Improvement Programs

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### **Participant Feedback**

Participant feedback surveys are not available for review.

### **Performance Measures**

Performance measures are not clearly defined or adequately supported.

### **Participant Data Access**

User access to participant data is excessive.

# NHSD Home Improvement Programs

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NHSD management has agreed with the recommendations and has developed corrective action plans to address issues identified.

Anticipated completion: Completed November 2024

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