MEMORANDUM

TO: Billy Buzzett, Secretary
FROM: Candie M. Fuller, Inspector General
SUBJECT: Audit Follow-up
DATE: September 1, 2011

In accordance with Section 20.055 (5) (g), Florida Statutes, a report of the most recent audit relating to Department of Community Affairs issued by the Florida Auditor General is attached. The report includes a brief summary of the audit findings, recommendations, and agency response, with status of corrective actions at this time.

Please let me know if you would like additional information regarding this follow-up report.

Attachment

cc: Joint Legislative Auditing Committee

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SEP 6 2011
<table>
<thead>
<tr>
<th>AUDITING ENTITY</th>
<th>REPORT NUMBER</th>
<th>PERIOD COVERED</th>
<th>SUMMARY OF FINDINGS AND RECOMMENDATIONS</th>
<th>SUMMARY OF CORRECTIVE ACTIONS TAKEN</th>
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</table>
| Auditor General | 2011-065     | July 2009 – June 2010 | **Finding No.1** The internal audit activity can improve its risk assessment process.  
**Recommendation:** We recommend that the Department’s Office of the Inspector General ensure that audit plans are based on annual risk assessments that are conducted in accordance with IIA Standards. We also recommend that consideration of significant information technology systems be documented during the risk assessment process. | Annual risk assessments are completed and information technology systems are considered as appropriate. |