



July 27, 2026

Rafael Nieves
Managing & Audit Partner
Galíndez LLC
No. 19 Ponce Street
Urb. Pérez Morris
San Juan, PR 00917

Dear Mr. Nieves:

As required by Title 2 Code of Federal Regulations Part 200, the Office of Management and Budget's "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (Uniform Guidance), we are initiating a quality control review of the single audit report on the Puerto Rico Department of Economic Development and Commerce for the fiscal year ended June 30, 2025, conducted by Galíndez LLC.

Our objective is to determine if the single audit was conducted in accordance with applicable standards, including generally accepted government auditing standards and generally accepted auditing standards, and met the requirements of Uniform Guidance.

We will hold an onsite entrance conference at 9 a.m. on August 24, 2026, and we will begin work immediately following this conference. Upon completion of our fieldwork, we will brief you regarding the results of the quality control review.

We appreciate your cooperation in this matter and look forward to a successful review.

Sincerely,

A handwritten signature in blue ink that reads "Laura B. Nicolosi".

Laura B. Nicolosi
Assistant Inspector General
for Audit

cc: Neysa Lopez
Comptroller
Puerto Rico Department of Economic Development and Commerce

Taireli Hidalgo-Gonzalez
Audit & Assurance Director
Galíndez LLC

Latonya Torrence
Chief, Division of Resolution and Closeout
Office of Grants Management
Employment and Training Administration

Chantel Sollers
Senior Audit Liaison
Office of Grants Management
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Gregory Hitchcock
Special Assistant
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