



September 28, 2015

José Piñeiro  
Assistant Secretary of Management Affairs  
Puerto Rico Department  
of Labor and Human Resources  
P.O. Box 195540  
San Juan, PR 00919-5540

Recovery Act: Quality Control Review, Single Audit of the  
Puerto Rico Department of Labor and Human Resources for the  
Year ended June 30, 2012, Report Number 18-15-006-03-315

Dear Mr. Piñeiro:

The purpose of this final report (number 18-15-006-03-315) is to formally advise you of the results of a Quality Control Review (QCR) the U.S. Department of Labor's Office of Inspector General conducted on the following audit performed by Valdes, Garcia, Marin & Martinez LLP (Firm) under the Federal Single Audit Act (Act) and Office of Management and Budget Circular A-133 (A-133):

*Single Audit of the Puerto Rico Department of Labor and Human Resources for the Year Ended June 30, 2012*

Our objectives were to determine if: (1) the audit was conducted in accordance with applicable standards, including Generally Accepted Government Auditing Standards (GAGAS) and Generally Accepted Auditing Standards (GAAS), and met the requirements of A-133; (2) there were any issues that may require management's attention; and (3) any follow-up work is needed to support the opinions contained in the audit report.

Our QCR examined the audit procedures the Firm performed related to the following DOL major programs:

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<b>Major Program</b>	<b>Catalog of Federal Domestic Assistance Number</b>	<b>Recovery Act Funds Reported as Expended</b>	<b>DOL Major Funds Reported as Expended</b>
Unemployment Insurance (UI)	17.225		\$302,677,854
American Recovery and Reinvestment Act (Recovery Act – UI)	17.225	\$3,180,996	
	17.207		
Employment Services Cluster	17.801		
	17.804		\$ 7,853,091
<b>Total DOL Major Funds Reported as Expended</b>			<b>\$313,711,941</b>

Based on our review of the audit documentation related to the programs above, we determined the audit work performed was acceptable and met the requirements of the Act and A-133. No follow-up work is required and there are no issues that require management's attention.

Since our review included Recovery Act funds, we are required by the Recovery Act to post this report on our website, [www.oig.dol.gov](http://www.oig.dol.gov), and link it to the Recovery Accountability and Transparency Board's website, [www.recovery.gov](http://www.recovery.gov).

If you have any questions concerning the results of the QCR, please contact Melvin Reid, Director, Office of Single Audit Oversight, at (202) 693-6993, or by email at [reid.melvin@oig.dol.gov](mailto:reid.melvin@oig.dol.gov).

Sincerely,



Elliot P. Lewis  
Assistant Inspector General  
for Audit

cc: Mr. Stephen Daniels, Director, Division of Policy, Review, and Resolution, Employment and Training Administration (ETA)  
Ms. Diane Easterling, Audit Liaison, ETA  
Ms. Lisa Lahrman, Acting Administrator, Office of Management and Administrative Services, ETA  
Mr. Gordon J. Burke, Jr., Director of Operations, Grants, and Transition Programs, Veterans' Employment and Training Service  
Ms. Idsa Ramos, Partner, Valdes, Garcia, Marin & Martinez, LLP