



January 17, 2025

Luis Ruiz
Auxiliary Secretary of Management Affairs
Commonwealth of Puerto Rico
Department of Labor and Human Resources
P.O. Box 195540
San Juan, PR 00919

Subject: Quality Control Review for the Single Audit of the Commonwealth
of Puerto Rico Department of Labor and Human Resources for the
Fiscal Year Ended June 30, 2022
Report Number: 24-25-001-50-598

Dear Mr. Ruiz:

The purpose of this letter is to formally advise you of the results of a Quality Control Review (QCR) the U.S. Department of Labor's (DOL) Office of Inspector General conducted on the above-referenced single audit.

López-Vega, CPA, PSC was contracted to perform the single audit under the requirements of the Office of Management and Budget's (OMB) Title 2 C.F.R. Part 200 (Uniform Guidance), including the compliance supplement, generally accepted government auditing standards, and generally accepted auditing standards.

Our objective for this QCR was to determine if López-Vega, CPA, PSC conducted the single audit per those standards. The scope of our QCR included \$1,158,296,841 of the \$1,166,426,841 in total federal funds expended. See Table 1 for additional details on the scope of our QCR.

Table 1: Scope of the Office of Inspector General's QCR

DOL Major Programs Reviewed	Catalog of Federal Domestic Assistance Listing Numbers	DOL Major Funds Reported as Expended
Unemployment Insurance	17.225	\$166,592,604
COVID-19 Unemployment Insurance	17.225	\$987,132,728
Employment Service Cluster	17.207 and 17.801	\$4,571,509
Total DOL Major Funds Reported as Expended		\$1,158,296,841

Source: Commonwealth of Puerto Rico Department of Labor and Human Resources' Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2022

Based on our review of the audit documentation related to the program above, we determined the audit work performed by López-Vega, CPA, PSC was acceptable and met the requirements of applicable standards, including OMB's Uniform Guidance, generally accepted government auditing standards, and generally accepted auditing standards.

We appreciate the cooperation and courtesies López-Vega, CPA, PSC extended to us during the review.

Sincerely,



Laura B. Nicolosi
Assistant Inspector General for Audit

cc: Alfredo López Vega
President,
López-Vega, CPA, PSC

Pablo Rodríguez
Senior Manager
López-Vega, CPA, PSC

Latonya Torrence
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