U.S. Department of Labor

Office of Inspector General
Washington, DC 20210

November 10, 2026

Neysa López Díaz
Comptroller
Puerto Rico Department of Economic Development and Commerce
355 F.D. Roosevelt Avenue, Suite 401
San Juan, PR 00918

Subject: Quality Control Review for the Single Audit of the Puerto Rico Department of Economic Development and Commerce for the Fiscal Year Ended June 30, 2025
Report Number: 24-27-001-50-598

Dear Ms. López:

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 (DOL) Office of Inspector General conducted on the above-referenced single audit.

Galíndez LLC was contracted to perform the single audit under the requirements of: (1) the Office of Management and Budget's Uniform Guidance,[1] including the compliance supplement; (2) generally accepted government auditing standards; and (3) generally accepted auditing standards.

Our objective for this QCR was to determine if Galíndez LLC conducted the single audit in accordance with those standards. The scope of our QCR included $134,783,301 of the $177,627,729 in total federal funds expended (see the Table for additional details on our scope).

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

DOL Major Program Reviewed	Federal Assistance Listing Numbers	DOL Major Funds Reported as Expended
Workforce Innovation and Opportunity Act Cluster	17.258, 17.259, 17.278	$134,783,301

Source: Puerto Rico Department of Economic Development and Commerce's Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2025

[1] Uniform Guidance refers to 2 C.F.R. Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards."

Based on our review of the audit documentation related to the program above, we determined the audit work performed by Galíndez LLC was acceptable and met the requirements of applicable standards—including the Office of Management and Budget's Uniform Guidance, generally accepted government auditing standards, and generally accepted auditing standards.

We appreciate the cooperation and courtesies Galíndez LLC extended to us during the review.

Sincerely,



Sean Gilkerson
Acting Assistant Inspector General for Audit

cc: Rafael Nieves
Managing and Audit Partner
Galíndez LLC

Taireli Hidalgo González
Audit & Assurance Director
Galíndez LLC

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