



September 19, 2023

Jamille E. Muriente
Chief Financial Officer
Puerto Rico Department of Economic Development and Commerce
355 F.D. Roosevelt Avenue
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, 2021
Report Number: 24-23-004-50-598

Dear Ms. Muriente:

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.

Galindez, LLC was contracted to perform the single audit under the requirements of Office of Management and Budget (OMB) 2 CFR 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 Galindez, LLC conducted the single audit per those standards. See Table 1 for the scope of our QCR.

Table 1: Scope of the OIG’s QCR

| DOL Major Program Reviewed | Catalog of Federal Domestic Assistance Listing Numbers | DOL Major Funds Reported as Expended |
|--|---|---|
| Workforce Innovation and Opportunity Act Cluster | 17.258, 17.259, 17.278 | \$82,402,877 |

Source: Puerto Rico Department of Economic Development and Commerce’s Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2021

Based on our review of the audit documentation related to the program above, we determined Galindez LLC’s audit work was acceptable and met the requirements of applicable standards, including Generally Accepted Government Auditing Standards, Generally Accepted Auditing Standards, and Uniform Guidance.

If you have any questions concerning the results of the QCR, please contact Sean Gilkerson, Audit Director, Financial Management Audits, at (202) 693-5225 or gilkerson.sean@oig.dol.gov, or Grover Fowler, Assistant Director, Financial Management Audits, at (202) 693-5254 or fowler.grover@oig.dol.gov.

Sincerely,

A handwritten signature in cursive script that reads "Carolyn R. Hantz".

Carolyn R. Hantz
Assistant Inspector General for Audit

cc: Rafael Nieves
Audit Partner
Galindez, LLC

Latonya Torrence
Director, Division of Policy, Review, and Resolution
Employment and Training Administration

Greg Hitchcock
Audit Liaison
Employment and Training Administration