



ADMINISTRACIÓN DE
DESARROLLO
LABORAL

DEPARTAMENTO DEL TRABAJO
Y RECURSOS HUMANOS
GOBIERNO DE PUERTO RICO

Auditorias Sencillas (Single Audits)

Unidad Auditada: ADL

Funcionario Principal: Aurelio González Cubero

Puesto: Administrador

Recomendación	Oficina	Acción Correctiva	Resultado
A. Single Audit- For Fiscal Year ended June 30, 2008			
The HRODC must provide: <ul style="list-style-type: none"> • Evidence that demonstrates 62,375.00 has been fully recovered and the affected grant(s) have been made whole. • Copy of policies and procedures developed for fiscal personnel responsible for financial transactions. • Training to staff to enable them to properly identify allowable and unallowable cost to ensure compliance with Federal laws and regulations. (Finding 2008-III-01) 	Finance	Required Documentation (documentación- (gestiones realizadas)	Completado
The HRODC must provide: <ul style="list-style-type: none"> • The amount associated with the trip to Washington, DC. • Documentation that demonstrates the necessary approvals. • Documentation obtained for attendance at the reception (Finding 2008-III-02). 	Administrator- Finance	Required Documentation (documentación- (gestiones realizadas)	Completado
Corrected , based on the documentation provided by HRODC (Finding 2008-III-03).	ADL	Required Documentation (documentación- (gestiones realizadas)	Completado
The HRODC must provide: <ul style="list-style-type: none"> • English version of all procurement policies and procedures (including the Checklist and Guide for Contracts Using WIA Funds) • Ensure that staff is aware of these policies to ensure compliance with procurement laws and regulations (Finding 2008-III-04). 	Legal Div Contracts	Required Documentation (documentación- (gestiones realizadas)	Completado

Recomendación	Oficina	Acción Correctiva	Resultado
<p>The HRODC must provide:</p> <ul style="list-style-type: none"> • Copy of its revised Purchase Guide and any other policies and procedures instituted for procurement purposes. • Guidance and training must be provided to staff to ensure compliance with Federal procurement laws and regulations (Finding 2008-III-05). 	GS & Admin Finance/Budget	Required Documentation (documentación- (gestiones realizadas)	In Progress
<p>The HRODC must provide:</p> <ul style="list-style-type: none"> • Copy of its revised Cost Allocation Plan for Program and Administrative activities. • Training must be provided to all fiscal staff to make certain they have adequate knowledge of cost accounting principles to ensure compliance with Federal laws and regulations (Finding 2008-III-06). 	Finance/Budget	Required Documentation (documentación- (gestiones realizadas)	In Progress
<p>The HRODC must provide:</p> <ul style="list-style-type: none"> • Copy of the new checklist developed and used by staff during the invoice approval process to ensure compliance with Federal laws and regulations (Finding 2008-III-07). 	Finance/Budget	Required Documentation (documentación- (gestiones realizadas)	Completed
<p>The HRODC must provide:</p> <ul style="list-style-type: none"> • Documentation that demonstrates that the HRDOC has adequate staff that is knowledgeable and experienced in conducting RFP's. • Copy of the final approved checklist developed for used by staff, along with the implementation date to ensure compliance with Federal laws and regulations (Finding 2008-III-08). 	Administrator (RFP Comm.)	Required Documentation (documentación- (gestiones realizadas)	Completed
<p>The HRODC must provide:</p> <p>A. Evidence that financial management training has been provided to the Finance/Budget Division personnel responsible for the disbursement of rapid response grant funds to ensure that these funds are being used in compliance with Federal laws and regulation (Finding 2008-III-09).</p>	Contracts Finance/Budget	Required Documentation (documentación- (gestiones realizadas)	Completed

Auditorias Sencillas (Single Audits)

Recomendación	Oficina	Acción Correctiva	Resultado
B. Single Audit- For Fiscal Year ended June 30, 2009			
<p>The HRODC must provide: Ñ A copy of its Cost Allocation Plan that allows for allocation of program and administrative costs to the proper program (Finding 09-III-01).</p>	Finance/Budget	Required Documentation (documentación- (gestiones realizadas))	In Progress
<p>The HRODC must provide:</p> <ul style="list-style-type: none"> • Documentation that supports its corrective actions described above in answer to the auditors. • A copy of its policies and procedures that describe its internal controls over disbursements. • Based on the above, questioned costs of \$11,400 are tentatively disallowed (Finding 09-III-02). 	Finance/Budget	Required Documentation (documentación- (gestiones realizadas))	Completed
<p>The HRODC must provide: Ñ Documentation that it has policies and procedures in place that describes its internal controls over disbursements (Finding 09-III-03).</p>	Finance/Budget	Required Documentation (documentación- (gestiones realizadas))	Completed
<p>The HRODC must provide: Ñ Documentation that it has established and implemented updated internal control policies and procedures over its cash management system, and that agency staff and subrecipients have been trained on these updated policies and procedures (Finding 09-III-04).</p>	Finance/Budget	Required Documentation (documentación- (gestiones realizadas))	Completed
<p>The HRODC must provide: Ñ For review a copy of its revised Purchases Procedures Manual, RFP Request procedures, and any other policies and procedures instituted for procurement purposes to ensure they are adequate for its needs, and in compliance with Federal regulations (Finding 09-III-05).</p>	GS & Admin Finance/Budget	Required Documentation (documentación- (gestiones realizadas))	Completed
<p>The HRODC must provide: Ñ Based on the above, questioned costs of \$1,682.50 are tentatively disallowed (Finding 09-III-06).</p>	Finance/Budget	Required Documentation (documentación- (gestiones realizadas))	Completed

Recomendación	Oficina	Acción Correctiva	Resultado
C. Single Audit- For Fiscal Year ended June 30, 2010			
<p>The HRODC must provide:</p> <ul style="list-style-type: none"> Evidence that it has established and implemented the necessary program or system adjustments needed to ensure all reports submitted to ETA are in accordance with reporting instructions (Finding 2010-III-01). 	Data Validation and Statistics Division	Required Documentation (documentación- (gestiones realizadas))	In Progress
D. Single Audit- For Fiscal Year ended June 30, 2011			
<p>The LDA must provide:</p> <p>Ñ Evidence that the controls and procedures listed above have been implemented (Finding 11-SA-01).</p>	Administrator Monitoring Div	Required Documentation (documentación- (gestiones realizadas))	In Progress
<p>The LDA must provide:</p> <p>Ñ Evidence that communication was established with the Department of Labor-Regional Office to determine who is responsible for meeting compliance requirements under FFATA.</p>	Administrator Financial Div	Required Documentation (documentación- (gestiones realizadas))	Completed