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Member of:
- American Institute of Certified Public Accountants
- Puerto Rico Society of Certified Public Accountants

March 18, 2019

To the Chief of the Bureau of Firefighters Corps
of the Public Safety Department of Puerto Rico
San Juan, Puerto Rico

In connection with our audit of the financial statements of the **Bureau of Firefighters Corps of the Public Safety Department of Puerto Rico (the BFC)** as of and for the year ended June 30, 2018, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

Also, as part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, we performed tests over the **BFC's** compliance with certain provisions of laws, regulations and contracts. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions.

As a result of our evaluation, we noted certain areas where financial matters should be considered, procedures improved and administrative controls strengthened. This memorandum summarizes our comments and suggestions. These comments are not significant enough to be considered significant deficiencies as defined by AU Section 325 *"Communicating Internal Control Related Matters Identified in an Audit"*. A separate report dated March 18, 2019 contains our report on the **BFC's** internal control structure over financial reporting. Also, a separate report dated March 18, 2019 contains our report on compliance with laws, regulations, contracts, and grants based on an audit of the financial statements. This letter does not affect our report dated March 18, 2019 on the financial statements as of and for the year ended June 30, 2018.

We will hope to provide our services to you in the next fiscal year audit. Thank you for your trust in our Firm.

Cordially,

Ángel Alfredo López Vega, CPA
President

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A. Payroll and Employee Files Test

We selected a sample of 50 employees' files to examined procedures related to payroll disbursements, accrued compensated absences and documents that should be included in the employee file. As a result of our test, we noted that certain documents were not included and/or updated on the employee files. The following is a summary of the documents or information not found on the employee's files examined

- Three (3) employees' salaries included in the payroll register, do not agree with the salary as per the last change report included in the employees' files.
- One (1) employee's file does not include the "Certificación Negativa de ASUME".
- One (1) employee's file do not include the "Hoja de Nombramiento, Solicitud de Examen y Hoja de Convocatoria Num 2015-19".
- Compensated Absences Report was not updated as of June 30, 2018.

Recommendation

The **BFC's** Human Resources Department should review and update all employee files. A checklist should be maintained with a list of all required and necessary information to be included in the files. Any missing documents should be requested from the employee. Personnel in charge of the custody of employee's files should be aware of all requirements.

Also, the compensated absences report should be updated and review in order to provide the correct employee's accrued balance and to verify its accuracy.

The information included on this letter is intended solely for the use of those charged with governance of the **BFC** and is not intended to be and should not be used by anyone other than these specified parties.

We sincerely appreciate the opportunity to provide services to the **BFC** and hope you find the information included in this correspondence useful and informative. If you have any questions or wish to discuss any of the items further, please let us know.