OC-DA-123

abr. 20 (Rev.)
OC-20-22

Estado Libre Asociado de Puerto Rico
OFICINA DEL CONTRALOR
San Juan, Puerto Rico

Certificación de Cumplimiento con la *Ley 273-2003*, según enmendada; y de Notificación de Envío de Cartas de Recomendaciones (*Management Letters*), Informes de Auditoría, Estados Financieros Auditados y Otros[1]

Yo, Gabriel Corchado Méndez (nombre del funcionario principal) Funcionario Principal de Defensoría de las Personas con Imp. (nombre de la entidad)

1545 (número de entidad) certifico a la Oficina del Contralor de Puerto Rico (Oficina) que relacionado con el año fiscal terminado al 30 de junio de 2019 :

1. Recibimos fondos públicos por $2,706.976.00 .
2. Efectuamos desembolsos de fondos federales por $1,268.976.00 . No aplica ☐.
3. Tenemos la obligación de cumplir con ☒ la *Ley 273-2003, Ley de Normas Contractuales sobre Independencia en las Auditorías de Entidades Gubernamentales*[2], según enmendada, y con ☒ el *Single Audit Act*. En cumplimiento de estos:

   a. El 21 de febrero de 2020 formalizamos el contrato número 2020-153004 para realizar la auditoría de los ☒ Estados Financieros y/o el ☒ *Single Audit Report*.

   b. El 16 de julio de 2020 recibimos el *Informe de Auditoria* del 30 de junio de 2019 de los auditores externos.

   c. El 16 de julio de 2020 los auditores externos comparecieron para presentar el informe final y comunicar los hallazgos y las recomendaciones.

[1] La entidad debe remitir a esta Oficina, en formato **PDF** y no más tarde del 31 de mayo siguiente al año fiscal auditado, el *Formulario OC-DA-123* firmado por el funcionario principal, con los documentos que se especifican en el Apartado 3-e y f del mismo. Esto, mediante la aplicación *Certificaciones Anuales de la Oficina del Contralor*. La aplicación está disponible en la sección de Contraloría Digital en nuestra página en Internet: *www.ocpr.gov.pr*.

[2] En el Artículo 1 de la *Ley 273-2003* se establece que, para propósitos de dicha *Ley*, la frase *cualquier entidad de gobierno* incluye a todos los organismos con facultad de contratar, de las ramas Ejecutiva, Legislativa y Judicial tales como: departamentos, dependencias, municipios, corporaciones públicas y sus subsidiarias, afiliadas o cualesquiera entidades gubernamentales que tengan personalidad jurídica propia.

d. Relacionado con las cartas finales de recomendaciones (*Management Letters*):

☒ El 16 de julio de 2020 recibimos las cartas finales de recomendaciones (*Management Letters*) emitidas por los auditores externos el 16 de julio de 2021. El archivo electrónico, en formato **PDF**, de las mismas fue remitido a su Oficina el 16 de julio de 2021.

☐ Los auditores externos no emitieron las cartas finales de recomendaciones (*Management Letters*).

e. Se incluye el archivo electrónico, en formato PDF, de los siguientes documentos e informes:

☒ Informes de auditorías emitidos en forma final

☒ Estados financieros auditados

☒ Informes de Control Interno sobre Cumplimiento y la Opinión sobre Cumplimiento

☒ *Single Audit Report*

☒ Copia del *Form SF-SAC, Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations*, y del recibo de envío al *Federal Audit Clearinghouse*.

☐ Otros (especifique): _____

f. Relacionado con el *Informe Especial Sobre el Cumplimiento de las Recomendaciones Contenidas en los Informes de Auditoría de la Oficina del Contralor de Puerto Rico y la Corrección de las Situaciones Comentadas en sus Informes Previos (Informe Especial)*:

☐ Se incluye el archivo electrónico, en formato **PDF**, del *Informe Especial* emitido por los auditores externos el ____ de _____ de _____.

☒ No aplica, ya que no tenemos recomendaciones pendientes de cumplimentar relacionadas con los informes publicados al 28 de febrero del año fiscal auditado.

4. ☐ No tenemos la obligación por ley, reglamento o acuerdo financiero, de contratar auditores externos para realizar la auditoría de los estados financieros del año fiscal terminado al ____ de _____ de _____.

En San Juan, Puerto Rico, hoy 1 de noviembre de 2021.

Firma del Funcionario Principal

RSC Rodríguez-Sanabria & Co.
Certified Public Accountants and Advisors

Members of the American Institute of
Certified Public Accountants
www.rscpr.com

To: Office of the Ombudsman for Persons with Disabilities
of the Commonwealth of Puerto Rico
San Juan, Puerto Rico

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statement

We have audited the accompanying statement of cash receipts, disbursements and net changes - governmental funds (cash basis) of the Office of the Ombudsman for Persons with Disabilities of the Commonwealth of Puerto Rico (the Agency) for the fiscal year ended June 30, 2019, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing opinion on the effectiveness of the Agency's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Opinion

In our opinion, the statement of cash receipts, disbursements and net changes - governmental funds (cash basis) referred in the first paragraph of this report present fairly, in all material respects, the cash receipts, disbursements and net changes transactions of the Agency for the fiscal year ended June 30, 2019, on the basis of accounting described in Note 2 to the financial statement.

Basis of Accounting

We draw attention to Note 2 of the financial statement, which describes the basis accounting. The financial statement has been prepared on a cash basis, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Other Information

Our audit was conducted for forming an opinion on the statement of cash receipts and disbursements and net changes - governmental funds. The Schedule of Expenditures of Federal awards is presented for purposes of additional analysis as required by the U.S. Code of Federal Regulations Title 2 Subtitle A Chapter II Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and is also not a required part of the basic financial statements.

The Schedule of Expenditures of Federal awards is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal awards is fairly in all material respects in relation to the financial statement as a whole.

The financial statement of the Agency is intended to present the statement of cash receipts, disbursements and net changes - governmental funds of only that portion of the financial reporting entity of the Commonwealth of Puerto Rico that is attributable to the transactions of the Agency. They do not purport to, and do not, present fairly the financial position of the Commonwealth of Puerto Rico as of June 30, 2019, the changes in its financial position or where applicable, its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Reporting Required by Governmental Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated July 16, 2020, on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliances. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Agency's internal control over financial reporting and compliance.

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Subsequent Events

The COVID-19 worldwide outbreak has caused the disruption through mandated and voluntary closings of multiple companies, municipalities, and governmental agencies in the island abroad. While the disruption is expected to be temporary, there is considerable uncertainty around the duration of the closings and full reopening. Therefore, the Agency has not been able to resume its operations and provided all the services it offers.

San Juan, Puerto Rico
July 16, 2020

Stamp No. E423862 was affixed to the original of this report.

Rodríguez Sandoval & Co., CPA's, PSC