OC-DA-123

jun. 22 (Rev.)
OC-22-12

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, Lcda. Madeline Bermúdez Sanabri (nombre del funcionario principal) Funcionario Principal de Ofic. Procuradora de las Mujeres (nombre de la entidad)

1413 (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 2022 :

1. Recibimos fondos públicos por $4,340,096.00 .
2. Efectuamos desembolsos de fondos federales por $2,358,124.00 . 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 julio de 2022 formalizamos el contrato número 2023-000041 para realizar la auditoría de los ☐ Estados Financieros y/o el ☒ *Single Audit Report*.

   b. El 29 de marzo de 2023 recibimos el *Informe de Auditoria* del 30 de junio de 2022 de los auditores externos.

   c. El 29 de marzo de 2023 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 se encuentra 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 esta *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.

WOMEN'S ADVOCATE OFFICE
OF THE COMMONWEALTH OF PUERTO RICO

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
AND REPORT ON COMPLIANCE
FOR THE YEAR ENDED JUNE 30, 2022

(WITH INDEPENDENT AUDITOR'S REPORTS THEREON)

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INDEPENDENT AUDITOR'S REPORT

Vilmarie Rivera Sierra
Women's Advocate Office of the
Commonwealth of Puerto Rico
San Juan, Puerto Rico

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying financial statement of Cash Receipts and Disbursements of the governmental activities, each major fund, of the Women's Advocate Office of the Commonwealth of Puerto Rico (PRWAO) for the year ended June 30, 2022, and the related notes to the financial statement.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash receipts and disbursements of the governmental activities and the aggregate remaining fund information of the PRWAO for the year ended June 30, 2022, in accordance with the basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the PRWAO and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibility of Management for the Statement

The PRWAO's management is responsible for the preparation and fair presentation of this financial statement in accordance with the basis of accounting described in Note 1 to the financial statement; this includes determining that the basis of accounting is an acceptable basis for the preparation of the statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

Vilmarie Rivera Sierra
Women's Advocate Office of the
Commonwealth of Puerto Rico
San Juan, Puerto Rico

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the PRWAO's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the PRWAO's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the PRWAO's ability to continue as a going concern for a reasonable period of time.

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We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Emphasis of Matters

Basis of Accounting

As discussed in Note 1 to the financial statement, this financial statement is prepared on a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Substantial Doubt about the Primary Government Ability to Continue as a Going Concern

As discussed in Note 1, the PRWAO is part of the Government of Puerto Rico (Commonwealth). As discussed in note 7, during fiscal year 2016, the financial condition and liquidity of the Commonwealth deteriorated; and consequently, a petition for bankruptcy was filed with the United States District Court for the District of Puerto Rico under Title III of the Puerto Rico Oversight, Management, and Economic Stability Act, 48 USC sec. 2101 et seq. (PROMESA). On March 8, 2021, the Oversight Board, as representative to the Commonwealth, the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (ERS), and other component units of the Commonwealth, in their Title III cases, filed its Second Amended Title III Joint Plan of Adjustment of the Commonwealth of Puerto Rico, (the Second Amended Plan), and on March 9, 2021 filed a corrected disclosure statement related thereto (the Second Amended Disclosure Statement).

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the PRWA's financial statement. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The 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 or to the financial statement itself, and other additional procedures in

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accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2023 on our consideration of the PRWAO'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 solely 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 effectiveness of the PRWAO's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering PRWAO's internal control over financial reporting and compliance.

San Juan, Puerto Rico
March 29, 2023

RAMIREZ FLORES AND CO, PSC
CERTIFIED PULIC ACCOUNTANTS
License No. 231 expires on December 1, 2024

RAMIREZ FLORES AND CO. P.S.C.
Public
Accountants
Lic. #231
Puerto Rico

WOMEN'S ADVOCATE OFFICE OF THE COMMONWEALTH OF PUERTO RICO
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

Programs	State Funds		Federal Funds		Total Memorandum Only	
	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements
Management and Administration 2020	$ 4,340,096	$ 5,917,516	$ -	$ -	$ 4,340,096	$ 5,917,516
Stop Violence Against Women (VAWA) 2016	-	-	6,824.73	43,215.00	6,824.73	43,215
Stop Violence Against Women (VAWA) 2017	-	-	6,825	5,950.00	6,825	5,950
Stop Violence Against Women (VAWA) 2018	-	-	11,203.61	145,130.00	11,203.61	145,130
Stop Violence Against Women (VAWA) 2019	-	-	11,204	401,042.00	11,204	401,042
Stop Violence Against Women (VAWA) 2021	-	-	11,203.61	1,134,315.00	11,203.61	1,134,315
Sexual Assault Services-Formula Grant Program 2018	-	-	6,824.73	9,340.00	6,824.73	9,340
Sexual Assault Services-Formula Grant Program 2019	-	-	(970,541.76)	107,295.00	(970,541.76)	107,295
Sexual Assault Services-Formula Grant Program 2021	-	-	(970,542)	389,631.00	(970,542)	389,631
Victims of Crime (VOCA) 2019	-	-	-	85,954.00	-	85,954
Victims of Crime (VOCA) 2020	-	-	(970,542)	34,380.00	(970,542)	34,380
Victims of Crime (VOCA) 2020	-	-	(970,542)	1,872.00	(970,542)	1,872
	-	-	(970,542)	-	(970,542)	-
TOTALS	$ 4,340,096	$ 5,917,516	$ (4,798,624)	$ 2,358,124	$ (458,528)	$ 8,275,640

See accompanying notes to Statement of Cash Receipts and Disbursements.

WOMEN'S ADVOCATE OFFICE OF THE COMMONWEALTH OF PUERTO RICO

NOTES TO STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

PRWAO is an administrative component of the Commonwealth of Puerto Rico (the Commonwealth) and was created by Act 20 of April 11, 2001. PRWAO is headed by a women's Advocate appointed by the Governor for a term of 10 year, and in charge of PRWAO operations and the accomplishment of the public policies established by law. In addition, a Counseling Board composed of seven members, of whom five have to be women, was created to assist PRWAO in, among other things, matters related to their social, political, economic and cultural life, discrimination and oppression against women. Although PRWAO has to provide the members of the Consul with office facilities, equipment, materials and human resources, such members are not compensated with wages or salaries, but rather on a per diem amount.

The principal functions of PRWAO are as follows:

- Administer state and federal assistance programs for the realization of all matters necessary to support the personal, social and economic development of the women,
- Educate the public in the women's affairs, and
- Coordinate of inter PRWAO's activities related to special projects.

BASIS OF FINANCIAL STATEMENT PRESENTATION

(A) BASIS OF PRESENTATION

The accounts of PRWAO are organized on the basis of two fund types: state funds and federal funds. PRWAO maintains appropriation for several individual state and federal funds within each fund type. As more fully explained in the section "Basis of Accounting" below, each fund is accounted for with a set of accounts which includes only cash receipts and disbursements. No balance sheet accounts are reported. The individual funds account for the governmental resources allocated to them for purposes of carrying on specific activities in accordance with law, regulations, and other restrictions. State funds are appropriated by the Legislature of the Commonwealth, and their functions as typically financed. These funds are allocated by Act "Ley Orgánica de la Oficina de Gerencia y Presupuesto" No. 286 of December 20, 2002, which provides a fixed percentage applicable to funds collected by the General Fund of the Central Government of the Commonwealth, to be used for ordinary operational and functioning expenditures. Federal Funds reflect the federal financial assistance managed by PRWAO from programs funded by the Federal Government.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(A) BASIS OF PRESENTATION (CONTINUED)

The individual funds included in these fund types are classified in the following programs:

Management and Administration Fund ("Asignación de Gastos de Funcionamiento") -- Funds awarded to PRWAO to cover operational expenditures of fiscal year. Beginning on fiscal year 2003-04, the funds awarded to PRWAO are determined following a formula with a fixed percentage applied to the monies collected in the General Fund of the Central Government of the Commonwealth, as required by Act No. 286 of December 20, 2002, as amended.

Special Assignments – Funds provided to cover operational expenses and expenses related to contracting personnel, including their functions and duties, and for services offered to the community related to prevention of discrimination and violence against women. These funds are approved for a three-year period (PRWAO must expend them in three years), and if not used in a three-year period, they can be reprogrammed. Therefore, for statement of cash receipts and disbursement purposes, they are recorded based on the amount of expenses incurred during the year.

Violence Against Women Formula Grant – The Stop Violence Against Women Act (VAWA) Formula Grant Program, funds projects that encourage the development and strengthening of effective law enforcement, prosecution, and judicial strategies to end violent crime against women and the development strengthening of victim services in cases involving crimes against women.

Sexual Assault Service Formula Grant Program – Funds are for intervention and related assistance to victims of sexual, including 24-hour hotline services providing crisis intervention services and referral, accompaniment and advocacy though medical, criminal justice, and social support systems including medical facilities, police, and court proceeding, crisis intervention and others.

Victim of Crime Act (VOCA) – Federal funds provided to the Puerto Rico Judicial Branch. The purpose is to fund direct services to victims of crime that 1) respond to the victims; 2) assist victims of crime to provide stabilization to their lives after a victimization; 3) assist victims to understand and participate in the criminal justice system; and 4) provide victims of crime with a safe and secure environment.

For some of these federal awards the approved fund remittances have not been recorded in "PRIFAS" system described in noted (B) below, therefore, more disbursements are presented on the Statement of Cash Receipts and Disbursements on page 6.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(B) BASIS OF ACCOUNTING

PRWAO follows the cash basis method of accounting to account for all funds administered. Under this method, cash, or funds transferred-in are recognized as revenues when received, and expenditures are recognized when funds are disbursed or transferred-out. Therefore, the Statement of Cash Receipts and Disbursement is not intended to present PRWAO results of operations in accordance with accounting principles generally accepted in the United States of America. PRWAO follows accounting recordkeeping requirements imposed by the Puerto Rico Treasury Department System, Puerto Rico Integrated Financial Accounting System (PRIFAS) for centralized Governmental agencies and departments an also following the requirements of Act No.230 of July 23,1974, as amended, Accounting Law of the Government of Puerto Rico.

(C) BUDGETARY ACCOUNTING

Formal budgetary accounting is employed as a management control tool for all funds of PRWAO. Annual operating budgets are adopted each fiscal year through passage of an annual budget which is approved by the Legislature of the Commonwealth and amended as required throughout the year.

The Statement of Cash Receipts and Disbursements is presented at the programmatic level. However, budgetary control and accounting is exercised at a lower level to provide management with detailed control over expenditures at the appropriate budget level.

NOTE 2- RETIREMENT PLANS

The Authority participates in the Employee's Retirement System of the Government of Puerto Rico and its instrumentalities (ERS), a cost sharing multiple-employer retirement plan, which covers only eligible fulltime employees. The ERS was created by Act No. 447 of May 15, 1951 and provides retirement, death, and disability benefits and annuities to Commonwealth employees not covered by their own systems.

The ERS administers different benefits structures pursuant to Act No. 447, as amended, including a cost-sharing, multi-employer, defined benefit program, a defined contribution program (System 2000 Program) and a contributory hybrid program. Benefit provisions may vary depending on a member's date of hire.

Defined Benefit Program

Pursuant to Act No. 447 of May 15, 1951, as amended, all regular employees of the Authority hired before January 1, 2000 and less than 55 years of age at the date of employment became members of the Retirement System, under the Defined Benefit Program, as a condition of their employment. No benefits are payable if the participant receives a refund of their accumulated contributions.

NOTE 2- RETIREMENT PLANS (CONTINUED)

The Defined Benefit Program provides retirement, death, and disability benefits pursuant to legislation enacted by the Legislature. Retirement benefits depend upon age at retirement and the number of years of creditable service. Benefits vest after 10 years of plan participation. Disability benefits are available to members for occupational and non-occupational disabilities. However, a member must have at least 10 years of service to receive non-occupational disability benefits.

Members who have attained 55 years of age and have completed at least 25 years of creditable service, or members who have attained 58 years of age and have completed 10 years of creditable service, are entitled to an annual benefit payable monthly for life. The amount of the annuity shall be 1.5% of the average compensation, as defined, multiplied by the number of years of creditable service up to 20 years, plus 2% of the average compensation, as defined, multiplied by the number of years of creditable service in excess of 20 years. The annuity for which the participant is eligible, is limited to a minimum of $500 per month and a maximum of 75% of the average compensation, as defined.

Participants who have completed 30 years of creditable service are entitled to receive the Merit Annuity. Under the Merit Annuity, participants who have not attained 55 years of age will receive 65% of the average compensation, as defined; otherwise, they will receive 75% of the average compensation, as defined.

Commonwealth's legislation requires employees to contribute 10% of their monthly gross salary to the Defined Benefit Program. Act No. 1 of February 16, 1990, made certain amendments applicable to new participating employees joining the Retirement System effective April 1, 1990. These changes consist principally of an increase in the retirement date from 55 to 65, a decrease in the benefit percentage of the average compensation in the occupational disability and occupational death benefits annuities from 50% to 40%, and the elimination of the Merit Annuity for participating employees who have completed 30 years of creditable service.

System 2000 Program

On September 24, 1999, the Legislature enacted Act No. 305, which amended Act No. 447, to establish a new retirement program (System 2000 Program). In addition, on April 4, 2013, the Legislature enacted Act No. 3, which amended the provisions of the different benefit structures under the Retirement System, including the Defined Benefit Program. The Legislature enacted Act No. 305 on September 24, 1999, which amended Act No. 447 to create, among other things, the System 2000 Program, a new benefit structure, similar to a cash balance plan (defined Contribution Plan). All regular employees hired for the first time on or after January 1, 2000, and former employees who participated in the Defined Benefit Program, received a refund of their contributions, and were rehired on or after January 1, 2000, became members of the System 2000 Program as a condition to their employment.

NOTE 2- RETIREMENT PLANS (CONTINUED)

In addition, employees who at December 31, 1999 were participants of the Defined Benefit Program had the option, up to March 31, 2000, to irrevocably transfer their prior contributions to the Defined Benefit Program plus interest thereon to the System 2000 Program Commonwealth's legislation requires employees to contribute 10% of their monthly gross salary to the System 2000 Program. Employee contributions are credited to individual accounts established under the System 2000 Program. Participants have three options to invest their contributions to the System 2000 Program. Investment income is credited to the participant's account semiannually.

Under the System 2000 Program, contributions received from participants are pooled and invested by the Retirement System, together with the assets corresponding to the Defined Benefit Program. Future benefit payments under the Defined Benefit Program and the System 2000 Program will be paid from the same pool of assets. As a different benefit structure, the System 2000 Program is not a separate plan and the Commonwealth does not guarantee benefits at retirement age.

Corresponding employer's contributions will be used by the Retirement System to reduce the unfunded status of the Defined Benefit Program. The System 2000 Program reduced the retirement age from 65 years to 60 years for those employees who joined this plan on or after January 1, 2000.

Upon retirement, the balance in each participant's account will be used to purchase an annuity contract, which will provide for a monthly benefit during the participant's life and 50% of such benefit to the participant's spouse in case of the participant's death. Participants with a balance of $10,000 or less at retirement will receive a lump-sum payment. In case of death, the balance in each participant's account will be paid in a lump sum to the participant's beneficiaries.

Participants have the option of receiving a lump sum or purchasing an annuity contract in case of permanent disability.

Defined Contribution Hybrid Program

On April 4, 2013, the Legislature enacted Act No. 3, which amended Act No. 447, Act No. 1, and Act No. 305, to establish, among other things, a defined contribution program similar to the System 2000 Program (the Defined Contribution Hybrid Program) to be administered by the Retirement System. All regular employees hired for the first time on or after July 1, 2013, and former employees who participated in the Defined Benefit Program and the System 2000 Program, and were rehired on or after July 1, 2013, become members of the Defined Contribution Hybrid Program as a condition to their employment. In addition, employees who at June 30, 2013, were participants of previous plans will become part of the Defined Contribution Hybrid Program. Act No. 3 froze all retirement benefits accrued through June 30, 2013 under the Defined Benefit Program, and thereafter, all future benefits will accrue under the defined contribution formula used for the 2000 System Program participants.

NOTE 2- RETIREMENT PLANS (CONTINUED)

Participants in the Defined Benefit Program who as of June 30, 2013, were entitled to retire and receive some type of pension, may retire on any later date, and will receive the annuity corresponding to their retirement program, as well as the annuity accrued under the Defined Contribution Hybrid Program. Participants who as of June 30, 2013, have not reached the age of 58 and completed 10 years of service or have not reached the age of 55 and completed 25 years of service can retire depending on the new age limits defined by the Defined Contribution Hybrid Program and will receive the annuity corresponding to their retirement program, as well as the annuity accrued under the Defined Contribution Hybrid Program.

Participants in the System 2000 Program who as of June 30, 2013, were entitled to retire because they were 60 years of age may retire on any later date and will receive the annuity corresponding to their retirement program, as well as the annuity accrued under the Defined Contribution Hybrid Program. Participants in the System 2000 Program who as of June 30, 2013, have not reach the age of 60 can retire depending on the new age limits defined by the Defined Contribution Hybrid Program and will receive the annuity corresponding to their retirement program, as well as the annuity accrued under the Defined Contribution Hybrid Program.

In addition, Act No. 3 amended the provisions of the different benefit structures under the Retirement System, including, but not limited to, the following:

1. Increased the minimum pension for current retirees from $400 to $500 per month.
2. The retirement age for the Act No. 447 participants will be gradually increased from age 58 to age 61.
3. The retirement age for the active System 2000 Program participants will be gradually increased from age 60 to age 65.
4. Eliminated the "Merit Annuity" available to participants who joined the Retirement System prior to April 1, 1990.
5. The retirement age for new employees was increased to age 67.
6. The employee contribution rate was increased from 8.275% to 10%.
7. For the System 2000 Program participants, the retirement benefits will no longer be paid as a lump sum distribution, instead, they will be paid through a lifetime annuity.
8. Eliminated or reduced various retirement benefits previously granted by special laws, including Christmas and summer bonuses. The Christmas bonus payable to current retirees was reduced from $600 to $200 and was eliminated for future retirees. The summer bonus was eliminated. Resulting employer contribution savings will be contributed to the Retirement System.
9. Disability benefits were eliminated and substituted for a mandatory disability insurance policy.
10. Survivor benefits were modified.

NOTE 2- RETIREMENT PLANS (CONTINUED)

Employee contributions are credited to individual accounts established under the Defined Contribution Hybrid Program. In addition, a mandatory contribution equal to or less than point twenty five percent (0.25%) is required for the purchase of disability insurance.

Upon retirement, the balance in each participant's account will be used to purchase an annuity contract, which will provide for a monthly benefit during the participant's life. In case of the pensioner's death the designated beneficiaries will continue receiving the monthly benefit until the contributions of the participant are completely consumed. In case of the participants in active service a death benefit will be paid in one lump sum in cash to the participant's beneficiaries. Participants with a balance of less than $10,000 or less than five years of computed services at retirement will receive a lump-sum payment. In case of permanent disability, the participants have the option of receiving a lump sum or purchasing an annuity contract.

For the year ended June 30, 2014, the Authority was required to contribute 12.275% of each participant's gross salary under the different benefit structures. The Retirement System will use these contributions to increase its level of assets and to reduce the actuarial deficit. Beginning on July 1, 2014, and up until June 30, 2016, the employer's contribution rate shall be annually increased by one percent (1%). Beginning July 1, 2016, and up until June 30, 2022, the employer's contribution rate that is in effect on June 30 of every year shall be annually increased on every successive July 1st by one point twenty-five percent (1.25%).

On June 27, 2017, the Treasury Department issued Circular Letter No. 1300 4617 in order to convey to the Primary Government's agencies, public corporations and municipalities the new implementation procedures to adopt, effective, July 1, 2017, the new "pay-as-you-go (PayGo)" mechanism for all of the Commonwealth's Retirement Systems. With the start of the fiscal year 2018, employer's contributions, contributions ordered by special laws and the Additional Uniform Contribution were all eliminated and replaced by a monthly PayGo charge that will be collected from the a fore mentioned government entities to pay retirees. The Commonwealth Retirement Systems will determine and administer the payment amount per retiree that will be charged to each agency, public corporation, and municipality. The PayGo charge must be submitted to the Treasury Department before the 15th day of each month along with the individual contributions withheld from active employees.

As liquid retirement funds become depleted, the PayGo charge is expected to increase. On June 23, 2017, the Legislative Assembly approved certain other assignment for fiscal year 2018 under Joint Resolution 188, which among other things, orders the Retirement System to liquidate its assets and pass the net proceeds to the Treasury Department. On August 23, 2017, the Governor signed into law Act No. 106 of 2017, which reformed the Retirement Systems, so that their active participants would deposit their individual contributions in a new Defined Contribution Plan that will be managed by a private entity.

NOTE 2- RETIREMENT PLANS (CONTINUED)

Act No. 106 of 2017 creates the legal framework so that the Commonwealth can guarantee payments of the pensioners through the PayGo system. Under the PayGo system, the Commonwealth makes pension payments from the General Fund to the extent money is available, and municipalities and public corporations will reimburse the Commonwealth for any payments made on behalf of their employees. Approximately $2 billion was allocated for these purposes in the fiscal year 2018 budget. Act. No. 106 of 2017 also created a Defined Contribution Plan, similar to a 401 (k) plan, which guarantees the contributions of public servants, because future benefits will not be paid by the Retirement Systems.

Additional information on the Retirement System is provided on its standalone financial statements for the year ended June 30, 2022, a copy of which can be obtained from the Employees' Retirement System of the Commonwealth of Puerto Rico, P.O. Box 42004, San Juan PR 00940-2004.

NOTE 3- LEASE COMMITMENTS

The PRWAO leases is service facilities on an operating lease for ten-year terms commenced in December, 2011. Rent expense was approximately $297,000 for the year ended June 30, 2022.

The following is a schedule by year of total minimum rental payment as of June 30, 2022:

Year ending June 30,	Amount
2023	$ 141,200
Total	$ 141,200

NOTE 4 – CONTINGENCIES

(A) FEDERAL AWARDS

PRWAO participates in federal financial assistance programs funded by the federal government. Expenditures financed by these programs are subject to financial and compliance audits by the appropriate grantors. If expenditures are disallowable due to noncompliance with grant program regulation, PRWAO may be required to reimburse the grantors. Nevertheless, the program compliance audits of certain programs including the fiscal year ended June 30, 2022 have not yet been conducted, and management believes their controls are in place to prevent any disallowed expenditures.

NOTE 4 – CONTINGENCIES (CONTINUED)

(A) FEDERAL AWARDS (CONTINUED)

PRWAO participates in federal financial assistance programs funded by the federal government. Expenditures financed by these programs are subject to financial and compliance audits by the appropriate grantors. If expenditures are disallowable due to noncompliance with grant program regulation, PRWAO may be required to reimburse the grantors. Nevertheless, the program compliance audits of certain programs including the fiscal year ended June 30, 2022 have not yet been conducted, and management believes their controls are in place to prevent any disallowed expenditures.

(B) COMPTROLLER'S OFFICE PUERTO RICO REPORT

PRWAO is also subject to audits by the Comptroller's Office of Puerto Rico (COPR). At June 30, 2022, PRWAO has no outstanding audits from COPR. For years prior to June 30, 2022, a report dated December 17, 2013 was issued stating that PRWAO complied, to a significant extent, with applicable laws and regulations.

(C) LITIGATION AND CLAIMS

The legal advisory of PRWAO reports that, in any lawsuits filed against the PRWAO, according to the laws of the Commonwealth of Puerto Rico, the PRWAO is fully represented by the Department of Justice, and any successful claim against the PRWAO shall be paid from the general fund of the Commonwealth of Puerto Rico, with no effect on the functioning budget of the PRWAO, except cases related to claims involving restitution for salaries not received by an employee or an official. In that case, the claim is paid with funds of the PRWAO.

Act No.9 "Reclamaciones y Acciones Contra el Estado Libre Asociado" dated November 26, 1975, as amended, states that Commonwealth may provide its officers and employees of the Puerto Rico agencies and instrumentalities with legal representation, as well as assuming the payment of any judgment that may be entered against them. There is not limitation on the payment of such judgments, if the claim is in the federal court. If the claim is in the state court, the maximum amount permitted by law is $75,000 per individual or $150,000 per event, as required by Act No. 104 "Ley de Reclamaciones y Demandas" of June 29, 1955 as amended, 32 LPRA section 3077.

On August 17, 2015, the U.S. Department of Justice (USDOJ) sent a notification designating the Commonwealth and each of its component units receiving DOJ grant funds, as high-risk grantees pursuant to 28 C.F.R. §66.12 and the DOJ' s High-Risk Grantee Policy (the Policy). This included the Women's Advocate Office programs granted by the US Office of Violence Against Women (OVW).

NOTE 6- HIGH RISK GRANTEE DESIGNATION

The high-risk grantee designation to the PRWAO does not arise due to audit findings or weaknesses in their internal control structure or financial management capabilities. The high-risk designation is a result of deficiencies in the internal control structure of the Puerto Rico Department of Justice (PRDOJ) and the Commonwealth's fiscal crisis that indirectly affected the PRWAO. According to the USDOJ, the PRDOJ audit findings indicated a substantial number of questioned costs and significant weaknesses in their financial management capabilities and internal controls, which raised serious concerns about PRDOJ's administration of DOJ grant funds. Furthermore, the Commonwealth's fiscal crisis heightened those concerns. According to the USDOJ these two circumstances posed a substantial risk to the proper management of DOJ's grant funds. Therefore, the USDOJ exercised their authority under the Policy to designate the Commonwealth as a high-risk grantee. By invoking the restrictions prescribed by the Policy, USDOJ argued that they were more able to closely monitor Puerto Rico's existing DOJ awards, providing increase training and technical assistance to the various government agencies that have received DOJ grant funding.

The USDOJ required the Commonwealth a corrective action plan which included various restrictions for the use of funds as: draw down funds only on a reimbursement basis; additional detailed reporting; quarterly requests for reimbursements; monthly general ledgers of each grant received to be revised and approved by the USDOJ program office, Office of the Chief Financial Officer, and Office of Audit, Assessment and Management to determine allowability; provide, upon request financial or programmatic- related documentation related to all USDOJ awards, including documentation of expenditures and achievements; and every Point of Contract (POC) needs to complete the USDOJ-sponsored Grants Financial Management Online Training, located on the Office of Justice Program (OJP) website at http://gfrn.webfi rst.com/.

Since this designation affected all USDOJ funded programs in Puerto Rico, the PRWAO was restricted from obligating, expending, or drawing down any OVW funds granted.

NOTE 7 – COMMONWEATH, UNCERTAINTY AND LIQUIDITY RISK

As discussed in Note 1 part (A) to the Statement of Cash Receipts and Disbursements, the PRWOA principal sources of revenue are Federal Funds and Legislative appropriations from the Commonwealth of Puerto Rico (the Commonwealth). The funds of the PRWOA are under the custody of the Secretary of Treasury of the Commonwealth.

The Commonwealth's liquidity was severely affected during fiscal year 2016 and remains extremely limited, primarily, as a result of the Commonwealth's inability to access external sources of financing. The Commonwealth has not been able to fulfill its obligations on a timely manner.

NOTE 7 – COMMONWEATH, UNCERTAINTY AND LIQUIDITY RISK (CONTINUED)

On April 6, 2016, the Commonwealth enacted Act No. 21 of 2016, known as the Puerto Rico Emergency Moratorium and Rehabilitation Act (as amended, the Moratorium Act). Pursuant to the Moratorium Act, the Governor issued a series of executive orders declaring an emergency period, a moratorium and various other measures with respect to certain obligations of the Commonwealth and several of its instrumentalities, including the Retirement System.

On January 2, 2017, the Governor signed into Act Act No. 2 of 2017, which amended the Moratorium Act to, among other things, create the Puerto Rico Fiscal Agency and Financial Advisory Authority (FAFAA) as an independent public corporation to assume Government Development Bank's role as fiscal agent, financial advisor and reporting agent for the Commonwealth, its component units, and municipalities. FAFAA was also assigned the tasks of overseeing matters related to the restructuring and adjustment of the Commonwealth's financial liabilities (including the Authority), coordinating liability management or other transactions with respect to such obligations, and ensuring compliance with fiscal plans and budgets approved by the Oversight Board pursuant to PROMESA.

As of June 30, 2022, the Oversight Board and the Commonwealth had reached a debt restructuring agreement with creditors.

NOTE 8 – SUBSEQUENT EVENTS

Proposed Title III Joint Plan of Adjustment for the Commonwealth, Employees' Retirement System of the Government of the Commonwealth (ERS) and Public Building Authority (PBA)

On November 4, 2021, the Oversight Board created by PROMESA announced that it filed the eight amended Plan of Adjustment that reflects agreements reached with creditors after the filing of seven previous amended plans that began back on September 27, 2020. The Plan of Adjustment is anticipated to reduce the debt of the Commonwealth to affordable and sustainable levels. The plan reduces the Commonwealth's debt from approximately $35 billion in outstanding claims by approximately 80% to $7.4 billion in future debt and reduces the Commonwealth's total debt service payments by more than 60%. On March 15, 2022 (the Effective Date), the conditions precedent to the Effective Date of the Commonwealth Plan of Adjustment were satisfied and/or waived by the Oversight Board, and the plan became effective. Accordingly, the Commonwealth Plan of Adjustment has been confirmed and is currently effective as of the date hereof.

Subsequent events were evaluated through March 29, 2023, to determine if any such events should either be recognized or disclosed in the 2022 basic financial statements. Management believes that the subsequent events disclosed above are intrinsically related to the financial statements of the Trust. These might have been disclosed elsewhere in these financial statements, but management believes they require specific mention based on their relevance and materiality as a whole.

WOMEN'S ADVOCATE OFFICE OF THE COMMONWEALTH OF PUERTO RICO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2022

FEDERAL GRANTOR/PASS-THROUGH GRANTOR / PROGRAM OR CLUSTER TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH GRANTOR NUMBER	PASS-THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
CASH ASSISTANCE:				
U.S DEPARTMENT OF JUSTICE				
Pass-Through Puerto Rico Department Justice				
Stop Violence Against Women (VAWA) 2016	16.588	2016-WF-AX-0018	43,215	43,215
Stop Violence Against Women (VAWA) 2017	16.588	2017-WF-AX-0044	5,950	5,950
Stop Violence Against Women (VAWA) 2018	16.588	2018-WF-AX-0029	145,130	145,130
Stop Violence Against Women (VAWA) 2019	16.588	2019-WF-AX-0023	401,042	401,042
Stop Violence Against Women (VAWA) 2021	16.588	2020-WF-AX-0005	1,134,315	1,134,315
Sexual Assault Services-Formula Grant Program 2018	16.017	2018-KF-AX-0030	9,340	9,340
Sexual Assault Services-Formula Grant Program 2019	16.017	2019-KF-AX-0011	107,295	107,295
Sexual Assault Services-Formula Grant Program 2021	16.017	2020-KF-AX-0007	389,631	389,631
Victims of Crime (VOCA) 2019	16.575	2019V2GX0022SUB	85,954	85,954
Victims of Crime (VOCA) 2020	16.575	2020V2GX0035SUB	34,380	34,380
Victims of Crime (VOCA) 2020	16.575	21-GG-00561STOP	1,872	1,872
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 2,358,124	$ 2,358,124

See accompanying notes to the Schedule of Expenditures of Federal Awards.

WOMEN'S ADVOCATE OFFICE OF THE COMMONWEALTH OF PUERTO RICO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1- GENERAL

The supplementary schedule of expenditures of federal awards (Schedule) has been prepared using the cash basis method of accounting. It is drawn primarily from PRWAO's internal accounting records, which are the basis for PRWAO's Statement of Cash Receipts and Disbursements (the Statement).

NOTE 2- FEDERAL CFDA NUMBER

The CFDA numbers included in this Schedule are determined based on the program name, review of grant contract information and the Office of Management and Budget's Catalogue of Federal Domestic Assistance.

NOTE 3- MAJOR PROGRAMS

Major programs are identified in the Summary of Auditor's Results Section in the Schedule of Findings and Questioned Costs.

NOTE 4- RELATIONSHIPS TO THE STATEMENT

Expenditures included in the Schedule of Expenditures of Federal Awards agree with the amounts included in the accompanying Statement of Cash Receipts and Disbursements.

NOTE 5- SUBRECIPIENTS

Of the federal expenditures presented in the Schedule, PRWAO provided federal awards to subrecipient as follows:

CFDA Number	Program Name	Amount Provided to Subrecipient
16.588	Stop violence against women	$ 1,729,652
16.017	Sexual assault services-formula grant program	506,266
16.575	Victim of Crime Act	122,206

NOTE 6- INDIRECT COST

The PRWAO has not elected to use the 10 percent de-minis indirect cost rate allowed under the Uniform Guidance.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Vilmarie Rivera Sierra
Women's Advocate Office of the
Commonwealth of Puerto Rico
San Juan, Puerto Rico

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Statement of Cash Receipts and Disbursements (the Statement), and the related notes to the financial statement, of the Women's Advocate Office of the Commonwealth of Puerto Rico (PRWAO) for the fiscal year ended June 30, 2022, and have issued our report thereon dated March 29, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered PRWAO's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of PRWAO's internal control. Accordingly, we do not express an opinion on the effectiveness of PRWAO's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether PRWAO's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

San Juan, Puerto Rico
March 29, 2023

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License No. 231 expires on December 1, 2024

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Vilmarie Rivera Sierra
Women's Advocate Office of the
Commonwealth of Puerto Rico
San Juan, Puerto Rico

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Women's Advocate Office of the Commonwealth of Puerto Rico (PRWAO) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of PRWAO's major federal programs for the year ended June 30, 2022. The PRWAO's major federal programs are identified in the summary of auditor's result section of the accompanying Schedule of Findings and Questioned Cost.

In our opinion, PRWAO complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of PRWAO and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of PRWAO's compliance with the compliance requirements referred to above.

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Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to PRWAO's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on PRWAO's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about PRWAO's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding PRWAO's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of PRWAO's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform

  Guidance, but not for the purpose of expressing an opinion on the effectiveness of PRWAO's internal control over compliance. Accordingly, no such opinion is expressed.

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We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

San Juan, Puerto Rico
March 29, 2023

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License No. 231 expires on December 1, 2024

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WOMEN'S ADVOCATE OFFICE OF THE COMMONWEALTH OF PUERTO RICO

SCHEDULE OF FINDINGS AND QUESTIONED COST FOR THE YEAR ENDED JUNE 30, 2022

SECTION I - SUMMARY OF AUDITORS' RESULTS

Statement of Cash Receipts and Disbursements

The independent auditor's report on the Statement of Cash Receipts and Disbursements expressed that such statement was prepared using the cash basis method of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Financial Statements				
Type of auditors' report issued:	**Unmodified opinion**			
Internal control over financial reporting:				
Material weakness (es) identified?	_____	Yes	X	No
Significant deficiency (ies) identified that are not considered to be material weaknesses?	_____	Yes	X	No
Noncompliance material to financial statements noted?	_____	Yes	X	No
Federal Awards				
Type of auditors' report issued on compliance for major programs:				
Internal control over major programs:				
Material weakness (es) identified?	_____	Yes	X	No
Significant deficiency (ies) identified that are not considered to be material weaknesses?	_____	Yes	X	No
Any audit findings disclosed that are required to be reported in accordance with FR § 200.516 (a)?	_____	Yes	X	No

Identification of major program:

The PRWAO major programs was:

Federal Agency/Pass-Through Agency/Program Title	**CFDA number**
Department of Justice	
Stop Violence Against Women	16.588

Dollar threshold used to distinguish between Type A and Type B programs: **$750,000** or **5%** of total federal awards expended				
Auditee qualified as low-risk auditee?	X	Yes	_____	No

Part II – Findings Related To the Statement of Cash Receipts and Disbursements:

No findings related to the Statement of Cash Receipts and Disbursements were noted.

Part III – Findings and questioned cost related to federal Awards:

No findings related to federal awards were noted.

Prior Year Findings

There are no previous audits findings that require follow up.