CPA DIAZ-MARTINEZ, CSP
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"ENHANCING THE QUALITY OF ACCOUNTING, AUDITING AND ATTESTATION SERVICES"

May 13, 2024

Mr. Angelo Avilés Cortijo
Official Excutive for State Affairs
Puerto Rico National Guard
of the Commonwealth of Puerto Rico
PO Box 9023786
Santurce, PR. 00902-3786

Dear Mr. Avilés:

We have audited the financial statements of the governmental activities of **Puerto Rico National Guard of the Commonwealth of Puerto Rico (PRNG)** for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards in the United States of America, Government Auditing Standards and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 5, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters: Other Audit Findings or Issues

During the performance of our Payroll Test over a sample twenty-five (25) of employees of a population of one hundred twenty-three (123), we inspected their profile in order to verify that the employees have in their file the basic documentation to formalize their employment and we found the following:

a. We found three (3) employees, that did not have in the file the **Employment Application;**
b. one (1) employee that did not have **Employment Hiring Evidence ("Notificacion de Nombramiento");**
c. seven (7) employees did not have the **Job Description;**
d. two (2) employees did not have the **Tax Withholding Form 499PR;**
e. four (4) employees did not have the **Credit Transcription Evidence of Education;**
f. two (2) employees did not have the **Employee Evaluation;**
g. one (1) employee did not have the **Employment Eligibility Verification Form I-9;**
h. and finally, one (1) employee did not have the **Driver License**
i. In addition, we found an employee that did not have in the file **"Informe de Cambio"**, which established the employee was under an awarded License Without Salary Payment.

According to the normal process in the Government of Puerto Rico, when a payroll change occurs, a Report called "Informe de Cambio" should be issued to certify the change. Then Department of Human Resources of the entity should maintain this "Informe de Cambio" on the employee profile, in order to be able to anyone could validate the correct salary or employment status of any employee.

This communication is intended solely for the information and use of **PRNG's** management, and others within the agency, and is not intended to be and should not be used by anyone other than this specified party.

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