MUNICIPALITY OF TRUJILLO ALTO

MANAGEMENT LETTER
FOR THE YEAR ENDED
JUNE 30, 2021

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American Institute of Certified Public Accountants (AICPA)
AICPA's Private Companies Practice Section (PCPS)
Puerto Rico Board of Certified Public Accountants

April 26, 2022

To the Honorable Mayor and
Municipal Legislature
Municipality of Trujillo Alto
Trujillo Alto, Puerto Rico

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Municipality of Trujillo Alto as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered Municipality of Trujillo Alto 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 the Municipality's internal control. Accordingly, we do not express an opinion on the effectiveness of the Municipality's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal controls that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain matters involving the internal control and other operational matters that are presented for your consideration.

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. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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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. We consider the following deficiencies in internal control to be significant deficiencies:

A. Inactive Cash Balances

Based on our review of cash balances we noted that there are cash account and reconciliations that have been inactive for many years.

Recommendation

We recommend the Municipality that investigate and review these balances and take the appropriate action to close these old balances amounts out.

B. Outstanding Checks

At the time of our audit, there were checks that have been outstanding for several months.

Recommendation

We suggest that an accurate outstanding check list be kept for each bank account and a periodic review of the list(s) be performed on a timely basis. If necessary, stop payments notices should be sent to the bank.

The information in this letter is intended solely for the use of those charged with governance of Municipality of Trujillo Alto and is not intended to be and should not be used by anyone other these specified parties.

We sincerely appreciate the opportunity to provide services to Municipality of Trujillo Alto 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.

Cordially,

Ortiz, Rivera, Rivera & Co., LLC

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