MUNICIPALITY OF TRUJILLO ALTO

MANAGEMENT LETTER
FOR THE YEAR ENDED
JUNE 30, 2023

ORR & Co.
Ortiz, Rivera, Rivera & Co., LLC
Certified Public Accountants and Business Advisors

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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

March 13, 2024

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 Lares as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered Municipality of Lares'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 Municipality of Trujillo Alto's internal control. Accordingly, we do not express an opinion on the effectiveness of Municipality of Lares'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.

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 control that might be material weaknesses. 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 may exist that have not been identified.

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

Cordially,

Ortiz, Rivera, Rivera & Co., LLC

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