COMMONWEALTH OF PUERTO RICO

# Women's Advocate Office in Puerto Rico

*Wanda Vázquez Garced, Esq.*
*Women's Advocate*

September 24, 2015

Torres, Hernández & Punter, CPA, PSC
PO Box 4846
San Juan, PR 00984-4846

Dear:

This representation letter is provided in connection with your audit of the Statement of Cash Receipts and Disbursements and Single Audit Report of Puerto Rico Women's Advocate Office, from now as (PRWAO), as of June 30, 2015 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of PRWAO and the respective changes in financial positions and, where applicable, cash flows thereof in conformity with accounting principles generally accepted in the United States of America. (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of **September 24, 2015**, the following representations made to you during your audit.

## Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement contract dated **April 16, 2015**.
2) The schedule referred to above is fairly presented in conformity with U.S. generally accepted accounting principles.

3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that is free from material misstatement, whether due to fraud or error.

4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5) No events, including instances of noncompliance, have occurred subsequent to the date of the schedule and through the date of this letter that would require adjustment to or disclosure in the financial statements or in the Schedule of Expenditures of Federal Awards.

6) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the schedule taken as a whole.

7) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be disclosed in the schedule, and we have not consulted a lawyer concerning litigation, claims, or assessments.

**Information Provided**

8) We have provided you with:

   a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the schedule, such as records, documentation, and all audit or relevant monitoring reports, if any, received from funding sources.

   b) Additional information that you have requested from us for the purpose of the program audit.

   c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

   d) Minutes of the meetings of PRWAO or summaries of actions of recent meetings for which minutes have not yet been prepared.

9) All material transactions have been recorded in the accounting records and are reflected in the schedule of expenditures of federal awards.

10) We have disclosed to you the results of our assessment of the risk that the schedule may be materially misstated as a result of fraud.

11) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

   a) Management,

   b) Employees who have significant roles in internal control, or

   c) Others where the fraud could have a material effect on the financial statements.

12) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's schedule communicated by employees, former employees, regulators, or others.

13) We have disclosed to you all known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing the schedule.

14) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

**Government—specific**

15) We have made available to you all financial records and related data and all audit or relevant monitoring reports, if any, received from funding sources.

16) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

17) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of amounts in the schedule or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in the program.

18) As part of your audit, you assisted with preparation of the schedule of expenditures of federal awards and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for the schedule of expenditures of federal awards and related notes.

19) The organization has complied with all aspects of contractual agreements that would have a material effect on the schedule in the event of noncompliance.

20) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.

21) With respect to federal award programs:

   a) We are responsible for understanding and complying with and have complied with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, including requirements relating to preparation of the schedule of expenditures of federal awards.

   b) We have prepared the schedule of expenditures of federal awards in accordance with OMB Circular A-133. The schedule includes all expenditures made during the audit period for the program.

   c) We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of OMB Circular A-133 §310.b, and we believe the SEFA, including its form and content, is fairly presented in accordance with OMB Circular A-133 §310.b. The methods of measurement and presentation of the SEFA have not changed from those used

in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA.

d) We have identified and disclosed to you all of our government programs and related activities subject to OMB Circular A-133.

e) We are responsible for understanding and complying with, and have complied with, the requirements of laws, regulations, and the provisions of contracts and grant agreements related to the program and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on the program.

f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to the program that provides reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on the program. We believe the internal control system is adequate and is functioning as intended.

g) We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to the program and related activities.

h) We have received no requests from a federal agency to audit one or more specific programs as a major program.

i) We have complied, in all material respects, with the compliance requirements, including when applicable, those set forth in the *OMB Circular A-133 Compliance Supplement*, relating to the program and have identified and disclosed to you all amounts questioned and any known noncompliance with the requirements of the program.

j) We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.

k) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.

l) We have made available to you all documentation related to compliance requirements, including information related to the program financial reports and claims for advances and reimbursements.

m) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.

n) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies in internal control over compliance

(including material weaknesses in internal control over compliance), have occurred subsequent to the date as of which compliance was audited.

o) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the schedule has been prepared.

p) The copies of the program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.

q) We have charged costs to federal awards in accordance with applicable cost principles.

r) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by OMB Circular A-133.

Sincerely,

Wanda Vazquez Garced, Esq.
PR Women's Advocate