| OMB No. 0348-0057<br>09/17/2013 | U.S. Dept. of Comm. - Econ and Stat Admin. - U.S. Census Bureau<br>ACTING AS COLLECTING AGENT FOR OFFICE OF MANAGEMENT AND BUDGET |
|---|---|
| **GENERAL INFORMATION** | REPORTID: 674605 VERSION:1 |
| **1. Fiscal Period End Date** | **2. Type of Circular A-133 Audit** |
| 6/30/2015 | Single Audit |
| **3. Audit Period Covered** | If Audit Period Other, Number of months |
| Annual | |
| **4. Auditee Identification Numbers** | |
| **a. Auditee Employer Identification Number (EIN)** | **d. Auditee Data Universal Numbering System (DUNS) Number** |
| 66-0514477 | |
| **b. Are multiple EINS covered in this report?** | **e. Are multiple DUNS covered in this report?** |
| No | No |
| If Yes, the additional EINs are listed on | If Yes, the additional DUNS are listed on |
| Additional EINS | Additional DUNS |
| **5. AUDITEE INFORMATION** | **6. PRIMARY AUDITOR INFORMATION** |
| a.Auditee Name | a.Audit Firm / Organization Name |
| LOCAL AREA OF LABOR DEVELOPMENT SOUTHWES | ORTIZ, RIVERA, RIVERA & CO. |
| | b.Audit Firm / Organization EIN |
| | 66-0468103 |
| b.Auditee Address (Number and street) | c.Audit Firm / Organization Address (Number and street) |
| APARTADO 246 | SUITE 152 PO BOX 725 |
| Auditee City | Auditor Firm/Organization City |
| SAN GERMAN | SAN JUAN |
| Auditee State | Auditor Firm/Organization State |
| PR | PR |
| Auditee ZIP Code | Auditor Firm/Organization ZIP Code |
| 00683 | 00936-7250 |
| c.Auditee Contact Name | d.Primary Auditor Name |
| NORMA LOPEZ | CPA MARCO RIVERA |
| Auditee Contact Title | Primary Auditor Title |
| FINANCE DIRECTOR | PARTNER |
| d.Auditee Contact Telephone | e.Primary Auditor Contact Telephone |
| (787)892-1000 | (787)756-8524 |
| e.Auditee Contact Fax | f.Primary Auditor Contact Fax |
| (787)892-5540 | (787)274-0562 |
| f.Auditee Contact E-mail | g.Primary Auditor Contact E-mail |
| NLOPEZ@ALDLS.ORG | MRIVERA@CPAORR.COM |
| | **7. Was a secondary auditor used?** |
| | No |
| | 8. If Yes, the additional auditors are listed on |
| | Secondary Auditors |

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**FINANCIAL STATEMENTS SUMMARY**

1.Type of audit report

**Unmodified**

2. Is a 'going concern' emphasis-of-matter paragraph included in the audit report?

**No**

3.Is a significant deficiency disclosed?

**No**

4.Is a material weakness disclosed?

**No**

5.Is a material noncompliance disclosed?

**No**

**FEDERAL PROGRAMS SUMMARY**

1.Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending $500,000 or more in Federal awards that have separate A-133 audits which are not included in this audit? (AICPA Audit Guide)

**No**

2.What is the dollar threshold to distinguish Type A and Type B programs? (OMB Circular A-133 § _.520(b))

**$300,000**

3.Did the auditee qualify as a low-risk auditee? (§_.530)

**Yes**

4.Were Prior Audit Findings related to direct funding shown in the Summary Schedule of Prior Audit Findings? (§_.315(b))

**No**

5.Indicate which Federal agency(ies) have current year audit findings related to **direct** funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to **direct** funding.

**None**

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|---|---|---|---|---|---|---|---|---|---|---|
| **6. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR** | | | | | | | | | | |
| Federal Agency Prefix [1] | Extension [2] | Federal Program Name | Amount Expended | R&D | Loan/Loan Guarantee | ARRA [3] | Direct Award | Major Program (MP) | If yes (MP), type of audit report [4] | Number of Audit Findings |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) |
| | | | | | | | | | | |
| 17 | 258 | ADULT PROGRAM | $1,646,212 | N | N | N | N | Y | Unmodified | 0 |
| 17 | 259 | YOUTH PROGRAM | $1,266,058 | N | N | N | N | Y | Unmodified | 0 |
| 17 | 278 | DISLOCATED WORKERS | $825,723 | N | N | N | N | Y | Unmodified | 0 |
| | | Total Federal Awards Expended: | $3,737,993 | | | | | | | |

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|---|---|---|---|---|---|---|---|---|---|---|
| **7. FEDERAL AWARD FINDINGS** | | | | | | | | | | |
| | | | | | Compliance Findings [2] | | Internal Control Findings [2] | | | |
| Federal Agency Prefix | Extension | Federal Program Name | Audit Finding Reference Number | Type(s) of Compliance Requirement(s) [1] | Modified Opinion | Other Matters | Material Weakness | Significant Deficiency | Other Findings [2] | Questioned Costs |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) |
| | | | | | | | | | | |

1 Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, significant deficiency (including material

2 There are 9 valid combinations of 'Compliance Findings,' 'Internal Control Findings,' and 'Other Findings' for each Federal program with findings. (See in

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| weaknesses,), questioned costs, fraud, and other items reported under §_.510(a)) reported for each Federal program. | | | | | | | | | | |
| structions - Item 7) | | | | | | | | | | |

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| **PART I, Item 4c. AUDITEE EIN CONTINUATION SHEET (FROM PART I, ITEM 4b)** | |

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| **PART I, Item 4f. AUDITEE DUNS CONTINUATION SHEET (FROM PART I, ITEM 4e)** | |

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|---|---|---|---|---|---|---|---|---|---|---|
| **PART I, Item 8, SECONDARY AUDITORS' CONTACT INFORMATION** | | | | | | | | | | |
| Auditor Firm Name | Auditor EIN | Auditor Address | City | State | ZIP Code | Contact Name | Contact Title | Contact Phone | Contact Fax | Contact E-mail |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) |

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| Form SF-SAC Single Audit Data Collection Form | REPORTID: 674605 VERSION:1 |
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| **CERTIFICATIONS** | |
| **Auditee Certification Statement** | **Auditor Statement** |
| This is to certify that, to the best of my knowledge and belief, the auditee has: (1) engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and (3) the information included in Parts I, II, and III of this data collection form is accurate and complete. I declare that the foregoing is true and correct. | The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. Except for Part III, Items 4, 5, 6a-6h, and, when audit findings are reported, 7a-7c, the information included in Parts II and III of this form was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is not a substitute for such reports. A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in Parts II and III of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form. |
| Auditee Certification | Auditor Statement |
| ELECTRONICALLY CERTIFIED: 3/2/2016 | ELECTRONICALLY CERTIFIED: 3/2/2016 |
| Name of certifying official | |
| NORMA LOPEZ | |
| Title of certifying official | |
| FINANCE DIRECTOR | |

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[1] **The letters entered in the 'Type(s) of Compliance Requirements' field apply to audit findings (i.e., noncompliance, significant deficiency (including questioned costs, fraud, and other items reported under §_.510(a)) reported for each Federal program:**

A. Activities Allowed or Unallowed
B. Allowable costs/cost principles
C. Cash management
D. Davis-Bacon Act
E. Eligibility
F. Equipment and real property management
G. Matching, level of effort, earmarking
H. Period of availability of Federal funds
I. Procurement and suspension and debarment
J. Program income
K. Real property acquisition and relocation assistance
L. Reporting
M. Subrecipient monitoring
N. Special tests and provisions
O. None (2008 through 2012 Only)
P. Other