



November 05, 2024

Alfredo López  
President  
López-Vega, CPA, PSC  
Ave. Parana #1686  
El Cerezal Urbanization  
San Juan, PR 00926

Dear Mr. López:

As required by Title 2 C.F.R. Part 200, the Office of Management and Budget's "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (Uniform Guidance), we are initiating a quality control review of the single audit report on the Commonwealth of Puerto Rico Department of Labor and Human Resources for the year ended June 30, 2022, issued by López-Vega, CPA, PSC. Our objective is to determine if the single audit was conducted per applicable standards, including generally accepted government auditing standards and generally accepted auditing standards, and met the requirements of Uniform Guidance.

We will hold an onsite entrance conference at 9 a.m. on December 2, 2024, and will begin work immediately following this conference. Upon completion of our fieldwork, we will brief you regarding the results of the quality control review.

We appreciate your cooperation in this matter and look forward to a successful review.

Sincerely,

A handwritten signature in cursive script that reads "Carolyn R. Hantz".

Carolyn R. Hantz  
Assistant Inspector General  
for Audit

cc: Luis Ruiz  
Secretary of Management Affairs  
Commonwealth of Puerto Rico  
Department of Labor and Human Resources

Pablo Rodríguez  
Senior Manager  
López-Vega, CPA, PSC

Latonya Torrence  
Director  
Division of Policy, Review, and Resolution  
Employment and Training Administration

Gregory Hitchcock  
Audit Liaison  
Office of Grants Management  
Office of Management and Administration Service  
Employment and Training Administration