



GOBIERNO DE PUERTO RICO

Instituto de Ciencias Forenses

Hon. Pedro R. Pierluisi Urrutia
Gobernador

Dra. María S. Conte Miller
Directora Ejecutiva

CORRECTIVE ACTION PLAN

April 7, 2021

Cognizant or Oversight Agency for Audit:

The Bureau of Forensic Sciences respectfully submits the following corrective action plan for the year ended June 30, 2018.

Name and address of independent public accounting firm: Ortiz, Rivera, Rivera & Co., Suite 152, PO Box 70250, San Juan, Puerto Rico 00936-7250.

Audit period: Fiscal year ended June 30, 2018.

The findings from the June 30, 2018 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

1. FINANCIAL STATEMENTS - FINDINGS

Finding 2018-001: Accounting Records- Recognition and Reporting of Postemployment Benefit Other Than Pensions- Material Weakness

Reportable Condition: See Condition 2018-001

Recommendation

We recommend the Bureau to request to the Employee's Retirement System of the Government of the Commonwealth of Puerto Rico to provide valid and reliable data to determine the OPEB liability and related expenses.

Action Taken

We requested the Employee's Retirement System of Puerto Rico to provide valid and reliable data to determine more accurately the postemployment liability and related expenses due to Act 70 of 2010, Act 211 of 2014 incentivized pension plans.

2. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Finding 2018-002: Submission of financial reports to the Federal Agency

Reportable Condition: See Condition 2018-002

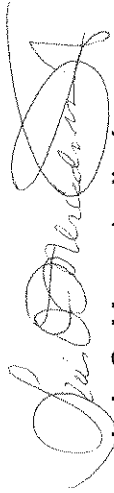
Recommendation

The Bureau's Finance Department should strengthen control procedures to assure that financial reports of the federal awards are prepared and sent to awarding agencies. Once reports are prepared, the Finance Department should trace the amounts reported to accounting records that support the schedule of expenditures of Federal awards and verify agreement, accuracy and completeness of the reports and that they agree with the accounting records.

Action Taken

Since effectiveness of Act 135 of 2020, we develop an action plan in order to ensure our accounting procedures of grants management. We achieved the trainings of the National Institute of Justice and submitted all the financial reports to guarantee the funding and maintain full compliance with the rules and regulations of the federal awards. Currently, we acknowledge accuracy and completeness of the reports, also keeping it in accordance with the accounting records.

Cordially,



Luis O. Mercado Jiménez
Acting Finance and Budget Director