

**PUERTO RICO POLICE DEPARTMENT  
SINGLE AUDIT 2010-2011  
CORRECTION ACTION PLAN  
JUNE 30, 2012**

FINDING NUMBER	FINDING	MANAGEMENT CORRECTIVE PLAN	COMPLET DATE	STATUS AND RESPONSIBLE OFFICE
2011-01	<p><b><u>DISBURSEMENT - STATE FUNDS</u></b></p> <p>1. The supporting documents examined for the disbursement did not indicate all the services provided by the supplier.</p>	<p>The Finance Director established a procedure for the authorization and disbursement process. In addition, instructed the account payable staff with the proper compliance with the procedure.</p>	<p>DECEMBER 2012</p>	<p>Partially Completed Finance Division</p>
2011-01	<p>2. The lack of documentation that supports, ensures and certified the services were received in accordance with the agreement according to contract.</p>	<p>The Finance Director established a procedure for the authorization and disbursement process. In addition, instructed the account payable staff with the proper compliance with the procedure.</p>	<p>DECEMBER 2012</p>	<p>Partially Completed Finance Division</p>
2011-02	<p><b><u>ACCOUNTING RECORDS:</u></b></p> <p>1. PRIFAS accounting system deficiency.</p>	<p>We are establishing new procedures to improve filing and document retrieval. The PR Treasury Department is in the process of evaluating a new accounting software. As part of the central government efforts, directors of all agencies were invited to few presentations. No results are been presented to PPR. The Finance Division will be doing efforts in coordination with other users of PRIFAS in order to minimize the delay in transactions posting at year end.</p>	<p>DECEMBER 2012</p>	<p>In Process Finance Division</p>

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2011-02	2. Filing procedures, communication & coordination.	We are establishing new procedures to improve filing and document retrieval. The PR Treasury Department is in the process of evaluating a new accounting software. As part of the central government efforts, directors of all agencies were invited to few presentations. No results are been presented to PPR. The Finance Division will be doing efforts in coordination with other users of PRIFAS in order to minimize the delay in transactions posting at year end.	DECEMBER 2012	In Process Finance Division
2011-02	3. Recording of Federal Expenditures	We are establishing new procedures to improve filing and document retrieval. The PR Treasury Department is in the process of evaluating a new accounting software. As part of the central government efforts, directors of all agencies were invited to few presentations. No results are been presented to PPR. The Finance Division will be doing efforts in coordination with other users of PRIFAS in order to minimize the delay in transactions posting at year end.	DECEMBER 2012	In Process Finance Division

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2011-02	4. Internal Controls and Procedures	We are establishing new procedures to improve filing and document retrieval. The PR Treasury Department is in the process of evaluating a new accounting software. As part of the central government efforts, directors of all agencies were invited to few presentations. No results are been presented to PPR. The Finance Division will be doing efforts in coordination with other users of PRIFAS in order to minimize the delay in transactions posting at year end.	DECEMBER 2012	In Process Finance Division
2011-03	<b><u>PERSONNEL FILES AND PAYROLL</u></b> 1. The Lack of evidence of the request and authorization for employee in the Direct deposi system.	The Payroll Division will file for each employee all changes or modifications to the disbursement of payroll and ensure that this deposit of according to the last change submitted by the employee.	DECEMBER 2012	In Process Payroll Division
2011-03	2. The account indicated in the Direct deposit payment authorization did not match with the account deposit payment.	The Payroll Division will file for each employee all changes or modifications to the disbursement of payroll and ensure that this deposit of according to the last change submitted by the employee.	DECEMBER 2012	In Process Payroll Division

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2011-04	<p><b><u>DISBURSEMENT TEST:</u></b></p> <p>CFDA 14.872 <b>Public Housing Capital Fund</b>            Questioned Costs: \$14,430.00            A. Attendance report not available for examination.            B. Location indicated in the attendance report does not match the location indicated in the request of funds submitted by the PRP.            C. Attendance report did not indicate the location where the agent was assigned.</p>	<p>The Budget Office extend a communication to each Project Director instructing that should be saved to a file each time sheet and ensure that this indicated the location of the agent.</p>	DECEMBER 2012	<p>In Process            Federal Programs and            Legal Office</p>
	<p>CFDA 16.XXX <b>Department of Justice Task Forces</b>            Questioned Costs: \$12,836.00            G. Funds requested in excess of actual overtime costs as supported by the attendance sheets.</p>	<p>The Budget Office extend a communication to the Joint Forces Offices Coordinator indicating that each task force groups that receive bonus must keep track of hours worked per month to justify the pay received.</p>	DECEMBER 2012	<p>In Process            Federal Proposals and            Legal Office</p>

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2011-04	<p>CFDA 16.588 <b>Stop Violence Against Women</b>            Questioned Costs \$3,939.00            A. Attendance report not available for examination.            B. Location indicated in the attendance report does not match the location indicated in the request of funds submitted by the PRP.            I. Expedinture not charged to the correct grant award.</p>	<p>The Budget Office will issue a communication to each Project Director requesting the following:each supervisor will be specified in the attendance sheet in which each member of the force is performing services or functions.</p>	DECEMBER 2012	<p style="text-align: center;">In Process            Federal Proposals and            Legal Office      Budget            Office</p>
2011-04	<p>CFDA 16.738/16.803 <b>Edward Byrne Justice Assistance Grant</b>            Questioned Costs \$22,503.00            D. Disbursement documents not available for examination.            E. Disbursement was not properly supported.            F. Disbursement was not properly authorized.            J. Suspension and debarment certification or verification was not found.</p>			

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	CFDA 20.600 <b>State and Community Highway Safety</b> Questioned Costs \$0.00 Suspension and debarment certification or verification was not found.			
	CFDA 97.116 <b>Port Security Grant Program</b> Questioned Costs \$0.00 Transaction not charged to the correct cost objective.			
	CFDA 20.600 <b>State and Community Highway Safety</b> Questioned Costs \$0.00 Suspension and debarment certification or verification was not found.			
<b>2011-05</b>	<u><b>CASH MANAGEMENT:</b></u> The days elapsed from the transfer date through the disbursement date	The Budget Office in coordination with the Payroll Office minimize the time between receipts of funds and disbursement.	DECEMBER 2012	In Process Budget Office Payroll Division

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2011-06	<p><b><u>CASH MANAGEMENT:</u></b></p> <p>The days elapsed from the transfer date through the disbursement date</p>	<p>The Budget Office in coordination with the Payroll Office minimize the time between receipts of funds and disbursement.</p>	<p>DECEMBER 2012</p>	<p>In Process Budget Office Payroll Division</p>
2011-07	<p><b><u>PROPERTY AND EQUIPMENT:</u></b></p> <p>a. The property serial number was not included in the property records.</p> <p>b. The property records did not include the acquisition date of the equipment.</p> <p>c. The property records did not include information about the title holder or keeper of the equipment.</p> <p>d. The property was not properly maintained.</p> <p>e. The property was not identified with the property number assigned and was not properly safeguarded.</p>	<p>The Federal Proposal Section will be coordinating with the Projects Directors and the Property Division in order to evaluated and establish a procedure to ensure effective control and appropriate the equipment and property purchased with Federal Funds.</p>	<p>DECEMBER 2012</p>	<p>In Process Federal Proposal and LegAL Office Property Division</p>

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2011-08	<p><b><u>PERIOD OF AVAILABILITY OF FEDERAL FUNDS:</u></b></p> <p>The obligations were incurred within the period of availability, the payment were made after the required allowed period.</p>	<p>Finding not accepted. The Budget Office was subjected required to the Justice Department a written request the effective date of the grant and is waiting for the answer. The Justice Department indicated that the effective date of the funding is from the september 15, 2009 at september 14, 2010. The Police Department is identifying funds to proceed with the return of the grant.</p>	DECEMBER 2012	In Process Budget Office
2011-09	<p><b><u>REPORTING:</u></b></p> <p>1. Reports submitted after is due date (late). 2. Discrepancies in data reported. 3. Unable to examine documents requested for review.</p>	<p>The Budget Office to ensure compliance with the dates specified in the funds was proceed instructing the staff and submitting financial reports at the time required in the grant.</p>	DECEMBER 2012	In Process Budget Office
2011-09		<p>Will proceed with an amendment to the report and shall be submitted to the Federal Government</p>	DECEMBER 2012	In Process Budget Office



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<b>2011-10</b>	<p><b><u>STATUS OF PRIOR YEAR FINDING:</u></b></p> <p>Single Audit Report, June 30,2010 Finding No. 10-02 The PRP charged to the State Fiscal Stabilization Fund expenditures based on an estimated amount rather than actual costs by concept of liquidation excess sick of leave the year 2009.</p> <p>The result of such review was the PRP made 470 unallowed payments related to the liquidation of excess sick leave, for the amount of \$191,625, as per certification provided of the review performed. No evidence was provided to ascertain that such amount was recovered by the PRPan/or if the funds wre returned to the grantor.</p>	<p>The Police Department had begun the process invoice of excess sick leave on accordance with Regulation 44 of Puerto Rico Treasury Department. This process was stopped on instructions from senior management of the agency.</p> <p>At the present, management has hired an outside company to determine the amount owed to members of the forces and then continue with process of recovery of undue payments for any reason, including excessive sick leave for the year 2009.</p>	DECEMBER 2012	In Process Financial Division Payroll Division

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