



**DEPARTAMENTO DE RECURSOS NATURALES Y AMBIENTALES
DIVISION DE FINANZAS - OFICINA DE LA DIRECTORA**

FAX

Fecha 28 de marzo de 2012

A Sra. Jocelyn Pérez

AGENCIA Valdés, García, Marín & Martínez

NUMERO DE FAX 721-2795

DE Marjorie A. Araújo Aviles

AGENCIA DRNA

NUMERO DE FAX (787) 999-2253

ASUNTO Plan de Acción Correctivo Single Audit 2011

Cantidad de paginas 4

COMENTARIOS

Nota : Cualquier duda favor de comunicarse al (787) 999-2200 ext. 2236



GOBIERNO DE PUERTO RICO
Departamento de Recursos Naturales y Ambientales

28 de marzo de 2012

Sr. Ernesto Valdés
Valdés, García, Marín & Martínez
Avenida Ponce de León # 1250
Edificio San José, Suite 702
San Juan, Puerto Rico 00907

ATENCIÓN: Jocelyn Pérez Vázquez

Estimado señor Valdés:

Le estamos enviado el Plan de Acción Correctivo para el Informe de Single Audit al 30 de junio de 2011. El mismo, incluye las medidas correctivas tomadas para erradicar los señalamientos establecidos.

Agradecemos se emita el informe final a la brevedad.

De tener alguna duda o pregunta, puede comunicarse con la Sra. Marjorie A. Araújo Avilés, Directora de la División de Finanzas. El número de teléfono es (787) 999-2200, extensión 2236.

Cordialmente



José A. Delgado Rivera
Secretario Auxiliar de Administración

MAAA

Government of Puerto Rico
Department of Natural and Environmental Resources
San Juan, Puerto Rico
CORRECTIVE ACTION PLAN

Area: Administration Auxiliary Secretary Report: Single Audit Report For the Year Ended: June 30, 2011

Chief Officer: Mr. José A. Delgado Rivera

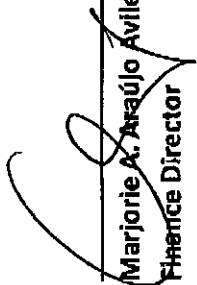
Designated Employee: Mrs. Marjorie A. Araújo Avilés Telephone: (787) 999-2200, 2236 ext.

Position: Finance Director

(X) CAP

FINDING	RECOMMENDATION	STATUS
<p>1. During our audit of the Department's controls and procedures related to the property and equipment records management, we requested evidence of property records and physical inventories. We noted the following:</p> <ul style="list-style-type: none"> a. The Department did not provide a subsidiary of the property and equipment as of June 30, 2011. b. Management did not provide evidence of a bi-annual physical inventory taken in order to verify the correctness of the property and equipment subsidiary. 	<p>1. We recommend the Department to improve its internal controls and procedures as follows:</p> <ul style="list-style-type: none"> a. Maintain accurate and complete property records that include a description of the property, a property ID number, source of the property, acquisition date, original cost, Federal share of the cost, property location and disposition data. b. A physical inventory of the property must be taken as required and the results reconciled with the property records. 	<p>The General Service Director established that the Manual of Procedures of the property was sent to the Department of State for approval. That Manual established stronger internal control measures. It was also named a Property Manager and staff in the Property Section to strengthen the area and compliance with the indications set out in the audit report.</p>

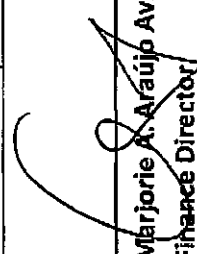
Certified by:


 Marjorie A. Araujo Avilés
 Finance Director

26 June 2012
 Date:

FINDING	RECOMMENDATION	STATUS
<p>2. During our test of internal controls and compliance of reporting requirements, we requested management certain SF-270 reports to determine if financial reports are complete and accurate, were prepared in accordance with the required accounting basis and were submitted timely to the Federal agency. Such reports were not available for our examination.</p>	<p>c. The process must be adequately documented in a memorandum detailing the date, the employees involved in the process, who supervised the process (supervision must be performed by an employee not involved in the day to day operations of the area). Any differences found must be duly explained and documented.</p> <p>d. Adequate monitoring procedures must be implemented to assure the efficiency of the operations.</p>	
<p>3. During our test of internal controls and compliance of reporting requirements, we requested management certain SF-425 reports to determine if financial reports are complete and accurate, were prepared in</p>	<p>2. Management must ensure that all required reports by Federal agencies and supporting documentation are properly maintained and available for examination.</p>	<p>The accounting supervisor will implement measures to have a management and appropriate file of the documents and reports that are stored in this Section.</p>
<p>3. During our test of internal controls and compliance of reporting requirements, we requested management certain SF-425 reports to determine if financial reports are complete and accurate, were prepared in</p>	<p>3. Management must ensure that reports submitted to Federal agencies are in accordance with the related accounting records. Also, all required reports by Federal agencies and supporting documentation</p>	<p>The accounting supervisor will implement measures to have a management and appropriate file of the documents and reports that are stored in this Section.</p>

Certified by:


 Marjorie A. Araújo Avilés
 Finance Director

26 / mar 2012
 Date:

FINDING	RECOMMENDATION	STATUS
<p>accordance with the required accounting basis and were submitted timely to the Federal agency. For some instances, the report examined were not in accordance with the accounting records. Also, some reports were not provided by management for our examination.</p>	<p>should be properly maintained and available for examination.</p>	

Certified by:


 Marjorie K. Araujo Avilés
 Finance Director

26/Mar/2012
 Date: