

**COMMONWEALTH OF PUERTO RICO
 PUERTO RICO ENERGY AFFAIRS ADMINISTRATION
 CORRECTIVE ACTION PLAN AND MANAGEMENT RESPONSE
 YEAR ENDED JUNE 30, 2011**

Finding Number	Finding (Condition Found)	Questioned Cost	Status	Management Corrective Action Plan	Anticipated Completion Date	Contact Person																																								
11-01	<p>PERSONNEL FILES- Information not available on employees files. Nine(9) on ten (10) files examined did not include the following documents:</p> <table border="1"> <thead> <tr> <th>Document not found in personnel file</th> <th>Exception Found</th> <th>Total Files Examined</th> <th>Percentage of Exceptions</th> </tr> </thead> <tbody> <tr> <td>Certification of tax return field</td> <td>2</td> <td>10</td> <td>20%</td> </tr> <tr> <td>Certification of no debt-</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Treas. Dept.</td> <td>1</td> <td>10</td> <td>10%</td> </tr> <tr> <td>Form I-9 and 499</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Retention Form signed</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Form ASW-5 Adm. Of Child Support</td> <td>2</td> <td>10</td> <td>20%</td> </tr> <tr> <td>Negative cert. of no property tax debt.</td> <td>3</td> <td>10</td> <td>30%</td> </tr> <tr> <td>Health Certificate</td> <td>2</td> <td>10</td> <td>20%</td> </tr> <tr> <td>Evidence of providing the Office's policies and manual for private services performed</td> <td>6</td> <td>10</td> <td>60%</td> </tr> </tbody> </table>	Document not found in personnel file	Exception Found	Total Files Examined	Percentage of Exceptions	Certification of tax return field	2	10	20%	Certification of no debt-				Treas. Dept.	1	10	10%	Form I-9 and 499				Retention Form signed				Form ASW-5 Adm. Of Child Support	2	10	20%	Negative cert. of no property tax debt.	3	10	30%	Health Certificate	2	10	20%	Evidence of providing the Office's policies and manual for private services performed	6	10	60%	none	In Process	The PREEA communicated the findings to the Office of Human Resources of the PR Industrial Development Company and stressed need for complete files and that all personnel required reports are prepared and processed immediately. During this year, we conducted a review of the personnel record and many of the documents mentioned in the previous audit were included. Documents missing this year, were less than prior year	August 2012	Ada Gonzalez Human Resources Director -PRIDCO
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11-02	<p>LATE SUBMISSION OF SINGLE AUDIT REPORT PACKAGE- PREEA did not submitted the single audit reports and reporting package for the year ended June 30, 2011 to the Federal Clearinghouse during the required period. This condition has been noted and report in prior years.</p>	none	In Process	The PREEA will work to complete the single audit report in a timely matter and also submitting the report to the Clearing House within period required by Subpart C, section 320 of OMB Circular A-133. To meet this, the PREEA should formalize the auditor contract within the first three months after the closing of the fiscal year to be audited.	December 2012	Hiram A. Avilés Chief Financial Officer																																								


 Esq. Luis M. Bernal Jirón
 Executive Director
 Puerto Rico Energy Affairs Administration