



ANNUAL REPORT **2024-2025**

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Inspector General

Approved on September 29, 2025.



**Oficina del
Inspector General**
Gobierno de Puerto Rico



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A Message from the Inspector General

Since its establishment, every institution begins by writing, exploring, learning and defining paths that time and experience will refine and strengthen. Over the years, these lines become more precise and the work of the institution evolves from initial efforts into a permanent and significant

contribution. The Office of the Inspector General of Puerto Rico (OIG) is no exception. Today, seven years after its establishment, we can state with full conviction that the OIG writes with a firm hand in the record of public administration.

Fiscal year 2024–2025 has been a period in which the OIG reaffirmed its role as a guardian of the public interest, exercising its function with rigor, clarity of purpose and a transformative will.

Since the establishment of the OIG, we have understood that our task is not limited to oversight. The OIG performs oversight, advisory, and preventive functions in accordance with its statutory mandate. At times, with the firmness that duty demands, and others with the empathy that change requires. We work within the margins of law and humanity, between the text of regulations and the realities of those who implement them.

This annual report presents operational data, analyses, and findings related to OIG activities conducted during fiscal year 2024–2025. It is, above all, the testimony of an institution that has chosen to move forward with steady steps and a long-term vision. One that does not wait for public trust to erode, but works every day to sustain it.

In every intervention, in every audit, in every training session, we have sown more than compliance, we have sown culture. A culture where integrity is not an aspiration but a habit; where accountability is not a punishment, but a natural exercise of public service. From the OIG, we have committed to strengthening capacities within government agencies. This includes providing training on key topics such as internal controls, public funds management, government contracting, ethics, and compliance. Often, errors do not arise from ill intent, but from lack of knowledge or adequate tools. That is where our preventive role comes in, seeking to build stronger structures that reduce the risk of administrative failures.

Over the past year, the OIG has carried out dozens of audits, operational evaluations and investigative processes, many of them initiated by reports from employees who trust our procedures. At the same time, we have trained hundreds of public servants and have proactively addressed more than twenty situations that, if not identified in time, could have resulted in the misuse of public funds.

During fiscal year 2024–2025, the OIG observed an increase in voluntary technical assistance requests from covered entities. We must continue promoting a vision of oversight, while also

seeking opportunities to incorporate tools for transformation. To protect public resources and also to encourage doing things right from the start.

My heartfelt gratitude goes to every member of the OIG. Through your quiet dedication and technical work, you strengthen the very foundation of our institutional credibility. It is your unwavering commitment that allows this story to continue unfolding, with new chapters yet to be written. I am profoundly proud and sincerely honored to stand alongside such an exceptional team.

I proudly present this report as a collective effort, shaped by evidence and guided by the conviction that a more honest government must remain our driving force.

May this document serve as a reflection of our purpose and as an invitation to continue building together a public administration that is transparent, ethical, and devoted to serving the people of Puerto Rico.

Important Note on Acronyms and Terminology

To ensure consistency and clarity, the original Spanish acronyms and abbreviations have been retained throughout this document, while the full names of institutions and programs have been translated into English.

Executive Summary

During fiscal year 2024–2025, the Office of the Inspector General (OIG) delivered exceptional performance, driven by the unwavering commitment and dedication of our team. Every component of our operations responded with sensitivity, efficiency, and a strong strategic focus, consistently exceeding expectations across all operational levels.

Guided by a proactive vision, we enhanced and refined our work plans, strengthened operations through emerging technologies, and reinforced the security measures that safeguard our core mission. Today, the OIG moves forward with a renewed purpose, standing as a trusted guardian of good governance and sound public administration.

Our governing law, Act No. 15-2017, entrusts this Office with the responsibility for leading efforts to prevent improper practices and safeguard public resources. We embrace this duty with determination, implementing rigorous controls and executing actions aimed at fostering an institutional culture grounded in integrity, legality, and justice within the government framework.

Throughout this period, we cultivated a culture of excellence, transparency, and accountability within our organization. Through innovative educational initiatives, we supported professional development and strengthened the core values that guide public service.

We advanced preventive strategies, creating work environments that promote best administrative practices. Each timely, meticulous, and empathetic response to the concerns we receive reflects our unwavering commitment to the people and to our mission.

The results achieved during this fiscal year demonstrate the tangible impact of a strong management approach focused on excellence and responsible public service. Every accomplishment highlighted in this report reflects the collective effort of our operational divisions and reaffirms this Office's commitment to transparency, integrity, and the strengthening of public administration in Puerto Rico.

Some key outcomes achieved during this period include:

1. During fiscal year 2024–2025, the Inspector General of Puerto Rico achieved a historic milestone by being elected to the Board of Directors of the Association of Inspectors General (AIG), becoming the first Spanish-speaking Inspector General to hold this position. She actively participated in the 2024 AIG Annual Training Conference – *The Art of Oversight* – as both a Board member and a workshop speaker. Furthermore, she was elected to the Executive Committee and the Nominations Committee, strengthening her leadership role and contributing to the advancement of oversight practices across the United States.
2. By the end of fiscal year 2024–2025, four additional employees from our Office earned certification from the Association of Inspectors General (AIG). Among them, the OIG now proudly counts its first attorney certified as a **Certified Inspector General Counsel**, assigned to the Legal Affairs Division. Today, we have 15 certified employees and are well positioned to reach 18 certifications by the end of the next fiscal year.
3. Throughout fiscal year 2024–2025, the OIG successfully carried out executive orientations, engaging 139 public officials, including agency heads, human resources directors, and finance directors.
4. In fiscal year 2024–2025, the OIG provided access to 36 specialized training topics designed to enhance auditing, control, and compliance standards for effective and ethical public governance.
5. As a result of the efforts, we engaged 23,371 public servants from the Executive Branch, municipalities, educational entities, and others. Beyond our jurisdictional limits, the OIG has made its educational services available to any government entity seeking our guidance and expertise.
6. In fiscal year 2024–2025, the OIG launched the *Juan Alí Álvarez Negrón* Internship Program. This initiative is designed to give participants professional and hands-on experience within the framework of public administration and provides exposure to key areas such as auditing, investigations, legal affairs, information systems, and more.

7. By the end of fiscal year 2024–2025, the Pre-Intervention and Examination Division reported questioned costs amounting to \$288,636,696.77. As a result, over the past six years, this Division has determined a cumulative total of \$768,345,498.18 in questioned costs.
8. At the close of fiscal year 2024–2025, the Pre-Intervention and Examination Division responded to 71 service requests from various entities.
9. As of June 30, 2025, the OIG’s oversight efforts have resulted in ongoing follow-up on 139 Corrective Action Plans (CAP), encompassing 1,348 recommendations to government entities, documented across 54 published reports.
10. During fiscal year 2024–2025, 58 Corrective Action Plans or CAPs were completed, encompassing a total of 339 recommendations.
11. Throughout fiscal year 2024–2025, the OIG received 406 inquiries, all of which were thoroughly handled by our attorneys.
12. At the close of fiscal year 2024-2025, the Complaints and Investigation Division identified a total of \$7,003,213.51 in questioned costs.
13. Over the course of fiscal year 2024-2025, the Complaints and Investigation Division received 4,628 inquiries.

Performance Overview



Education, Advisory and Prevention Division

36 training topics available

23,371 public servants completed training with the OIG



Questioned Costs

\$288,636,696.77 Pre-Intervention and Examination Division

\$7,003,213.51 Complaints and Investigations Division



Pre-Intervention and Examination Division

119 Reports Published

2 Studies

36 Compliance Reports

71 Services Provided to Entities

10 Examinations



Complaints and Investigations Division

47 Reports Published

18 Investigation Reports

29 Preliminary Assessments

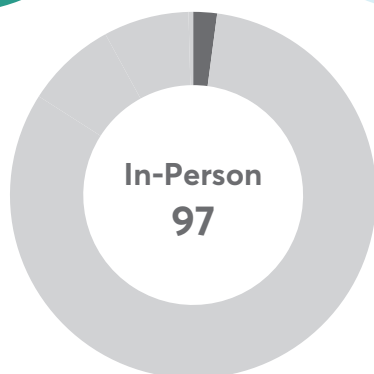
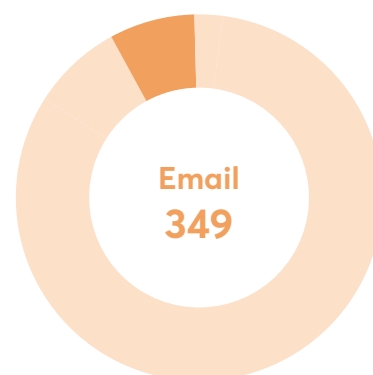
Performance Overview



Issued Consults

406

Complaints, Confidential Tips and Referrals – Fiscal Year 2024–2025



Legal Basis

This Report is issued pursuant to Articles 8 and 10 of Act No. 15-2017, as amended, known as the *Puerto Rico Inspector General Act*.

Introduction

The Office of the Inspector General of Puerto Rico was established to promote oversight of government entities in a preventive manner, fostering sound public administration. Among the multiple responsibilities of the OIG, the following stand out: conducting audits, investigations, studies, reviews, and evaluations deemed necessary to measure, improve, and enhance the effectiveness, efficiency, and economy of government operations. Additionally, the Office is empowered to advise agencies in developing administrative studies and internal evaluations to formulate recommendations that promote economy and efficiency in public administration.

The OIG, among other entities, engages with Executive Branch agencies to ensure effective administration at various stages of the administrative process. To achieve these objectives at the lowest possible cost, the transfer of personnel and equipment from existing internal audit offices within the various agencies and departments of the Government of Puerto Rico to the Office of the Inspector General has been established. Centralizing audit functions within the Office of the Inspector General will provide a comprehensive view of the Government's efforts in this area and foster independence of judgment and action when conducting investigations and studies aimed at assessing the effectiveness, efficiency, and economy of programs, activities, and projects carried out by government entities.

In accordance with Act No. 15-2017, the OIG holds the following statutory powers:

- To interpret, implement, and enforce the provisions of Act No. 15 and the regulations promulgated thereunder; and to adjudicate disputes arising from the application of said Act and the rules or regulations adopted pursuant thereto.
- To require government entities and public employees to undergo training and participate in programs on auditing, control, compliance with sound public administration, and the prevention of inefficiencies and irregularities. The OIG shall oversee both the content and compliance of such training.
- To oversee compliance with public policy, laws, regulations, and any other applicable standards established to ensure sound public administration by government entities and public officials, and to impose sanctions on those who fail to comply.
- To establish and administer procedures for identifying violations of public policy, laws, regulations, and standards adopted by the Government of Puerto Rico regarding the management of public resources and assets; for preventing such violations; and for taking

or ordering disciplinary or administrative measures, after granting the parties the applicable due process of law.

- To appoint hearing officers or administrative judges to preside over adjudicatory proceedings initiated before the OIG. Such officers shall have the authority to issue all necessary orders to safeguard the parties' due process rights, in accordance with the provisions of the applicable regulations.
- To impose administrative sanctions for violations of the rules, regulations, orders, and recommendations issued by the OIG, as well as for breaches of this Act or any other laws, regulations, and standards established to ensure sound public administration.
- To disclose its reports, studies, and investigations to the public, when appropriate.
- To immediately submit to the Department of Justice, the Office of the Comptroller of Puerto Rico, and the Office of Government Ethics any OIG report in which the Inspector General reasonably determines that a violation of laws governing the use of public property and funds has occurred.
- To establish collaboration agreements with public or private entities, both within and outside Puerto Rico, for the achievement of the objectives of this Act.
- To take any other action or measure deemed necessary and appropriate to fulfill the purposes of this Act.

Pursuant to Act No. 15-2017, the OIG is legally empowered to conduct evaluations, studies, analyses, audits, inspections, investigations, and any other actions deemed necessary to fulfill its mission. This broad scope of authority enables the Office to act proactively and strategically, even prior to the execution of a transaction, the awarding of a contract, or the implementation of a program. Consequently, its actions may and should be recognized as interventions with a pre-audit effect.

In its institutional capacity, the OIG possesses the discretion to determine any preventive action, whether through a study, an operational review, an internal control assessment, a technical examination, or any other mechanism recognized by law. This authority is essential to mitigate risks, identify vulnerabilities, and prevent potential inefficiencies, administrative deficiencies, or irregularities.

Strategic Planning

Mission and Vision

- **Mission:** Execute our functions with objectivity, independence, and timeliness, driving improvements in efficiency, effectiveness, and integrity across the entities under our jurisdiction and within public service.

- **Vision:** Promote a culture of excellence through training, oversight, monitoring, and the development of sound administrative practices. Strengthen partnerships with local and international entities to advance preventive actions and ensure continuous monitoring of the resources of the Government of Puerto Rico.

Value Framework

- **Commitment:** We maximize our capabilities to deliver results of excellence and responsibly achieve our objectives through appropriate pre-intervention of governmental processes.
- **Confidence:** We perform our duties with honesty, integrity, diligence, and objectivity, upholding professional and governmental ethics, promoting effective professional standards, and fostering confidence in public service by establishing preventive controls that ensure impartiality and independence.
- **Collaboration:** We contribute to the professional development of human resources within government entities to support the creation of policies, standards, and approaches that strengthen sound public administration. We communicate our ideas with respect and value the contributions of others.
- **Competence:** We place our knowledge and experience at the service of the People while remaining up to date with the constant changes in our profession.
- **Clarity:** We disclose all material facts known to us that, if not reported, could contradict public transparency policy and negatively impact decision-making processes.

Our Strategic Plan aims to communicate the mission and vision of the OIG and to establish clear near-term and mid-term goals that ultimately benefit the citizens. It also outlines the proposed strategies to optimize the execution of our work over the next four years.

Strategic Goals

- Measurable and Impactful Results
- Process Automation
- Citizen Trust
- Highly Skilled Workforce
- Strengthening Regulations and Standards

The OIG's strategic goals are aligned with the functions and powers granted under Act No. 15-2017. They also reflect the needs and priorities identified within the OIG's personnel and operations.

Management Report

The Strategic Plan, approved on December 20, 2022, outlines near-term and mid-term goals and objectives. The OIG developed a detailed Work Plan that set forth the activities and tasks necessary to achieve the Strategic Plan. Below are the main objectives aimed during fiscal year 2024-2025:

1. Measurable and Impactful Results:

- a. Focus on conducting evaluations based on the highest-risk areas within the entities.
- b. Measure and monitor the operational development of government entities to determine efficiency and effectiveness.
- c. Expedite investigative processes at early stages.
- d. Optimize performance indicators to enhance visibility across all processes carried out.

2. Citizen Trust:


- a. Increase the flow of information, interventions within entities, and promote the work of the OIG.
- b. Raise awareness among citizens and entities under our jurisdiction about the role, value, and impact of the OIG.
- c. Foster relationships with public and private entities that align with the mission and vision of the OIG.
- d. Promote initiatives to increase citizen participation.

3. Highly Skilled Workforce:

- a. The OIG recruits, develops, and retains personnel with diverse perspectives and experiences.
- b. We provide continuous education with opportunities for professional and leadership development for OIG staff.
- c. We foster a culture of integration and commitment to the organizational vision.

4. Strengthen Regulations and Standards - During fiscal year 2024-2025, the following regulations were enacted and revised:

- a. Internal Procedure on the Control and Accounting of Property of the Office of the Inspector General.
- b. Internal Procedure on the Disposal of Property or Surplus Materials of the Office of the Inspector General.

- 
- c. Internal Procedure for Handling Errors or Omissions in Reports Issued by the Pre-Intervention and Examination Division of the Office of the Inspector General of Puerto Rico.
 - d. Internal Regulation for Implementing the Employee Assistance Program.
 - e. Protocol for the Prevention and Intervention in Situations of Domestic Violence, Gender-Based Violence, and Stalking within the Office of the Inspector General of Puerto Rico.



PRE-INTERVENTION AND EXAMINATION

DIVISION (PIE)

Pre-Intervention and Examination Division (PIE)

The Pre-Intervention and Examination Division (hereinafter, the Division) is tasked with carrying out preventive interventions with government entities under the jurisdiction of the Office of the Inspector General of Puerto Rico, in accordance with Act No. 15-2017, as amended, known as the *Puerto Rico Inspector General Act* (hereinafter, Act No. 15-2017)¹.

Key responsibilities of the Division include conducting preliminary audits, studies, examinations, and evaluations to measure, improve, and enhance the effectiveness, efficiency, and operational economy of these entities.

During the interventions carried out in fiscal year 2024-2025, issues were identified such as losses in federal fund reimbursements; delays in preparing bank reconciliations; outdated internal regulations; deficiencies in internal controls; failure to submit reports required by other entities; improper payroll and leave payments; lack of supervision; among other findings related to noncompliance with laws and regulations that undermine transparency, efficiency, and effectiveness, in contravention of sound public administration policy. As a result of the interventions conducted by the OIG and the reports published, as of June 30, 2025, follow-up continues on 139 Corrective Action Plans, which include 1,348 recommendations to entities, contained in 54 published reports.

During this fiscal year, **all service requests from entities were addressed**, resulting in the issuance of a total of **71 reports as of June 30, 2025**. These services included processes related to donations, inventories, and the disposal² of equipment, materials, assets, and food supplies. In addition, we continued to collaborate weekly in traditional lottery drawings, overseeing recount processes, the destruction of security paper, and the destruction of internal revenue stamps through a collaborative agreement with the Department of Treasury.

Additionally, visits by directors and deputy directors to projects within the intervened entities continued. These visits have had a significant impact, enabling early detection of issues, improving work quality, and ensuring greater alignment with intervention objectives. Likewise, the process of staff evaluations continued to measure performance and assess progress. Between July 1, 2024, and June 30, 2025, a total of 65 performance evaluations were prepared and discussed with auditors and other personnel of the Division. This was carried out in accordance with Standards 12.2 *Performance Measurement* and 12.3 *Supervision and Performance Improvement in Work*, as issued by the Global Internal Audit Standards.

Additionally, reports were submitted to the OIG's Legal Affairs Division for the issuance of Orders to Show Cause and Compliance Orders. These actions may lead to the filing of complaints by the Complaints and Investigation Division. As a result, a total of five orders were issued: two

¹ Articles 3(e) and 4 of Act No. 15-2017.

² Commonly known as decommissioning.

Orders to Show Cause (OMC) and three Compliance Orders (OSC). These actions addressed noncompliance related to the Corrective Action Plan (CAP) and failure to deliver documents requested by the OIG.

Significant efforts were dedicated to the review and publication of reports, which allowed us to conclude the fiscal year with the release of **48 intervention reports** and **71 service reports for entities**.

Follow-up with entities continued to verify compliance with the Corrective Action Plan (CAP). The effectiveness of this process is essential to address deficiencies that do not comply with laws or regulations. Failure to implement the recommendations outlined in the CAP in a timely manner may hinder the optimal development of the entities and could result in financial, budgetary, and operational consequences, ultimately undermining the quality of services provided to citizens.

I. Organizational Structure of the Division

During fiscal year 2024-2025, new auditors were successfully recruited to fill vacant positions transferred to the OIG. To maximize the efficiency and effectiveness of supervisory processes, improvements were made to the Division's operational structure. These changes enable better task distribution, more effective monitoring of ongoing interventions, optimization of available resources, and strengthened achievement of objectives.

This new structure was implemented on February 17, 2025, on a trial basis, to assess its impact and determine its long-term viability.

The current structure of the Division includes the following roles:

- 1. Directors:** The current structure with two directors will be maintained, who will continue to be responsible for supervising and directing all activities within the Division.
- 2. Deputy Director:** An additional deputy director was incorporated, bringing the total to three. This addition aims to improve the distribution of supervisory tasks and increase the Division's efficiency. As of June 30, 2025, the integration of the new deputy director had already been formalized.
- 3. Lead Auditors:** The number of lead auditors remains unchanged. They will continue to be responsible for the direct supervision of assigned audits.
- 4. Senior Auditors:** The number of senior auditors will increase to strengthen the team and ensure that each intervention has an assigned senior auditor.

Responsibilities:

- **Deputy Directors:** Responsible for supervising the work of assigned interventions, ensuring proper execution of tasks by personnel under their supervision. They must also review and authorize attendance reports submitted by the assigned Lead Auditors.

- **Lead Auditors:** Supervise and direct Senior Auditors in all assigned projects, ensuring their proper execution.
- **Senior Auditors:** In collaboration with Lead Auditors, they are responsible for planning, scheduling, coordinating, supervising and reviewing the work of lower-ranking auditors within the assigned intervention.

These adjustments aim to strengthen the Division by promoting more effective oversight of interventions with the entities. The implementation of this structure will be subject to periodic evaluations to determine its effectiveness and make adjustments as necessary.

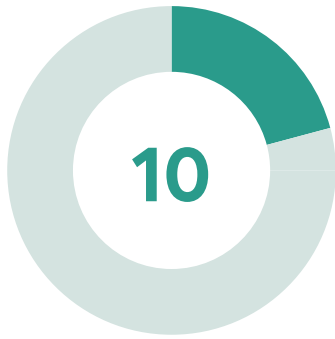
II. Annual Intervention Plan

The Division's Annual Intervention Plan was developed in accordance with Article 8, Section (d) of Act No. 15-2017, which requires the OIG shall develop an annual strategic plan for audits, evaluations, and investigations to be conducted within the entities under its jurisdiction. Likewise, the Annual Plan was also prepared in compliance with Standard 9.4 *Annual Internal Audit Plan*, issued by the Global Internal Audit Standards. The interventions were selected based on prior intervention results, identified areas of significant risk, recent media reports, public interest reflected on social media platforms, referrals received through formal complaints, ongoing interventions, the available staff hours for the fiscal year, and the resources allocated to their implementation.

During the fiscal year, the work on the special project related to compliance evaluations conducted to address the requirements established in Joint Circular Letter No. 1300-13-22/OIG-2021-04 was completed. This special project encompassed all covered entities under OIG jurisdiction. Additionally, work continued on seven interventions and a regulatory special project assigned during the previous fiscal year. Of the nine interventions carried over from fiscal year 2023-2024, two special projects were completed, four interventions were finalized, and three remain under review.

A total of **10 examination reports**, **2 special study reports**, and **36 special compliance evaluation reports** were issued. For fiscal year 2024-2025, a total of **48 intervention reports were released**, reflecting 79 findings submitted to the CAP Division.

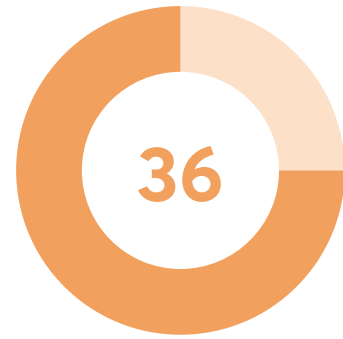
Published Reports (Pre-Interventions) FY 2024-2025



Examination Reports
21%



Special Study Reports
4%



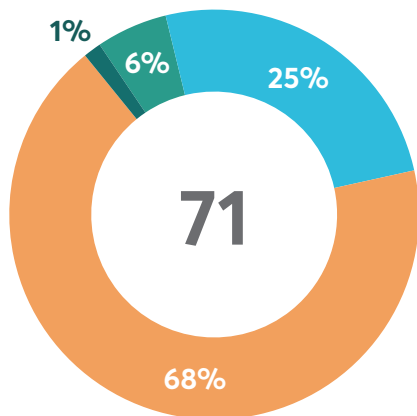
Compliance Evaluation Reports
75%

III. Entity Support and Service Initiatives

As part of effective pre-intervention efforts and the powers delegated to the OIG, Article 7, Section (K) of Act No. 15-2017 provides that the OIG may offer assistance and advisory services to entities in the development of administrative studies, the evaluation and design of management systems and procedures, and in the implementation of corrective measures adopted in coordination with the entities.

Services to entities are primarily preventive activities, most of which are provided upon request by the entities. These services include, among others, auditors' participation in inventories, cash counts, certifications, disposals, donations, destruction of securities or equipment, and attendance at traditional lottery drawings. As of June 30, 2025, a total of **71 service requests** were addressed, as indicated below:

Service to Entities (Pre-Interventions) FY 2024-2025



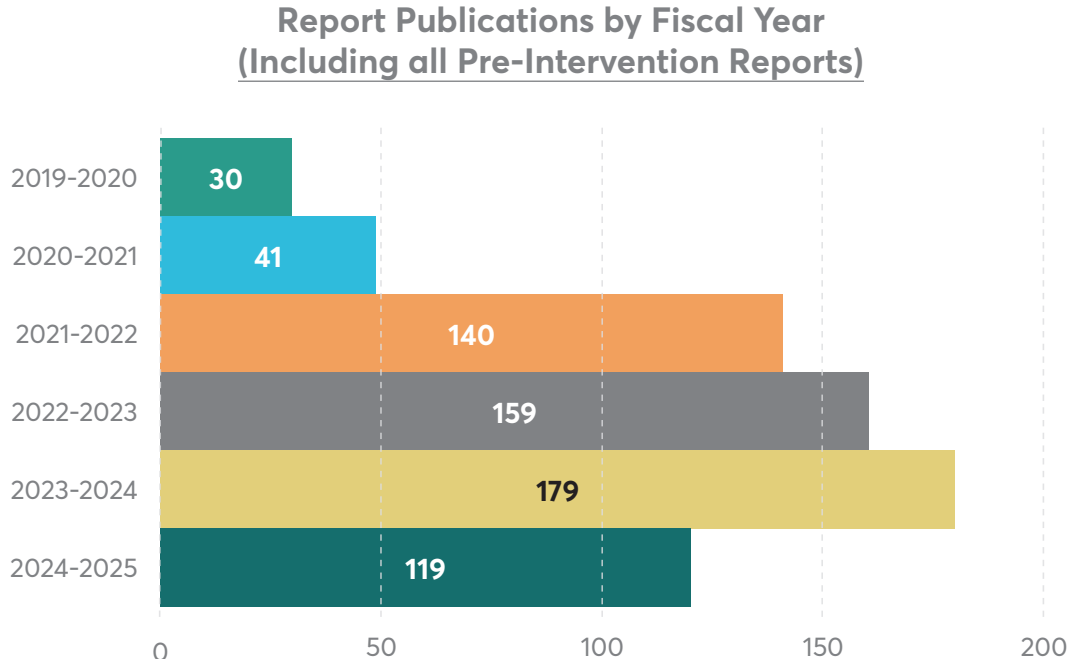
- 4** Inventory
- 18** Decommissions
- 48** Monitoring of National Lottery Draws
- 1** Donations

On January 23, 2025, Circular Letter OIG-CC-2025-02 was issued to inform the entities under OIG's jurisdiction about the process for requesting assistance and advisory services offered by the OIG pursuant to Act 15-2017. Requests must be submitted through the OIG's website at the following link: <https://www.oig.pr.gov/servicio-entidades>, thereby facilitating access and promoting a more organized and efficient administrative process.

IV. Issuance of Findings and Reports

During fiscal year 2024-2025, pre-intervention reports were published, including **36 special compliance reports, 10 examination reports, and 2 special study reports**, many of which received media coverage and attention on social platforms. In addition, **71 service-to-entity reports** were published, for a total of **119 reports**.

Over the past six fiscal years, the number of published reports has increased overall there has been sustained growth in the publication of reports, including all pre-intervention activities. In fiscal year 2019-2020, 30 reports were issued, a figure that rose to 41 in 2020-2021. This increase intensified significantly in subsequent years, reaching 140 reports in 2021-2022 and 159 in 2022-2023. Fiscal year 2023-2024 represented the highest point in the period, with a total of 179 reports published. Finally, in 2024-2025, 119 reports were recorded.



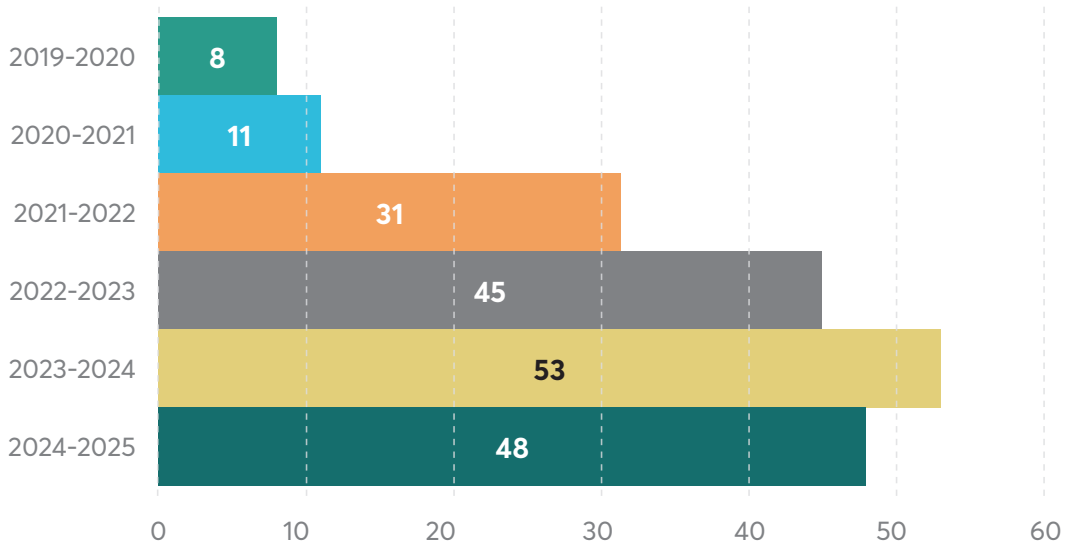
- *Studies* consist of preventive interventions designed to obtain relevant information to assess the effectiveness and efficiency of various programs, operations, and services offered by entities under OIG jurisdiction.

- *Examinations* are conducted to address specific objectives within a defined scope, except in situations requiring analysis of prior or subsequent matters. They identify and document internal control deficiencies and other deviations from sound public administration practices, for corrective action.
- *Compliance evaluations* are conducted as pre-interventions to assess whether entities under OIG jurisdiction are complying with applicable laws and regulations.

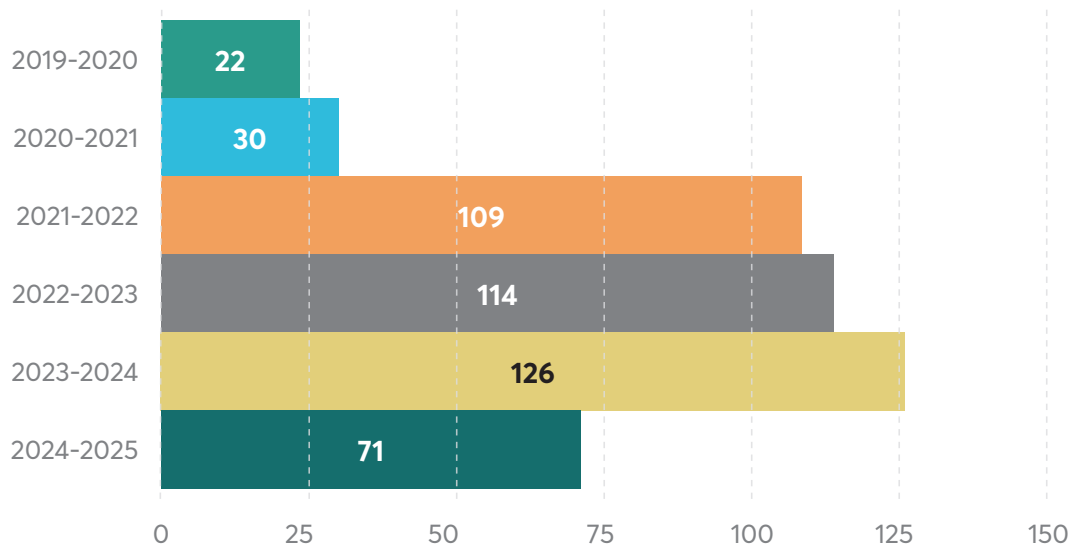
The publication of reports, excluding services to entities, has shown a general upward trend over the past six fiscal years. In fiscal year 2019-2020, 8 reports were published, increasing slightly to 11 in 2020-2021. This growth accelerated in 2021-2022 with 31 reports, followed by 45 in 2022-2023. Fiscal year 2023-2024 reached the highest point with 53 reports published. For fiscal year 2024-2025, 48 reports were issued, remaining among the highest totals during the evaluated period.

Regarding services provided to entities, an overall upward trend has been observed in recent fiscal years. The process began in 2019-2020 with services provided to 22 entities, a figure that moderately increased to 30 in 2020-2021. Starting from 2021-2022, growth intensified, reaching 109 services, and continued to rise in 2022-2023 with 114. The highest total was recorded in 2023-2024, with a total of 126 services delivered. In fiscal year 2024-2025, 71 services were provided.

**Report Publications by Fiscal Year
(Excluding Services Provided to Entities)**



Services Provided to Entities by Fiscal Year



Key highlights from the reports published³ this year include:

1. Eligibility – Deficiencies in Cash Management of Federal Funds: Receipts, Expenditures, and Disbursements

OIG-E-25-001 Public Housing Administration (hereinafter, AVP)

The Pre-Intervention and Examination Division conducted an examination at AVP regarding the proper, efficient, and effective use of federal funds transferred by the Department, which served as the primary recipient (grantee), with AVP served as the subrecipient. These funds, provided by the U.S. Department of the Treasury, were allocated for contracting services related to the implementation and administration of the COVID-19 Rental Assistance Program.

As part of the examination, 90 approved applications were reviewed to verify participant eligibility. The evaluation of documents such as contracts, subcontracts, invoices, work reports, time sheets, electronic records, and bank statements identified deficiencies in fund management that may indicate noncompliance with applicable laws, regulations, and federal grant requirements. Of the 90 cases reviewed, 5 contained errors and 1 case involved fraud, totaling \$85,895 in improperly disbursed funds. As of the report date, only \$15,860 (18%) had been recovered.

Additionally, 878 confirmed fraud cases were identified in the contractor's system, totaling approximately \$2.7 million. Of these, 450 were assigned to a fraud investigator, while 428 had not yet been assigned. Potential questioned costs exceeding **\$7.8 million** were also identified due to excess payments to contractors for program administration. As a result, the OIG issued recommendations to AVP's Board of

³ All published reports can be accessed through our official website at www.oig.pr.gov.

Directors and Administrator to strengthen oversight and enhance transparency. These recommendations included addressing the 878 confirmed fraud cases, referring them to the appropriate agencies, recovering the funds, and submitting a report to the OIG detailing corrective actions implemented. In this regard, on August 3, 2024, the media outlet *NotiCel* published the following:

Impact and Added Value:

The recommendations are intended to safeguard public funds by strengthening oversight and preventing the misuse of resources, enabling the recovery of fraudulently obtained money under the Rental Assistance Program. Furthermore, they ensure the return of unused funds, guaranteeing compliance with regulations and the continuity of future allocations.

2. Internal Control Deficiency

OIG-E-25-02 Puerto Rico Lottery Bureau (hereinafter, the Bureau)

The OIG conducted an examination to assess whether the Bureau's internal controls over the printing of Traditional Lottery tickets complied with applicable laws, regulations, and procedures. The review revealed the absence of controls in the printing and ticket preparation processes, as well as serious deficiencies in the implementation of effective controls. Weaknesses were identified in ticket handling and printing, physical access control to printing, preparation, and reprinting areas, authentication controls for the ticket printer, use of blank security paper, and the lack of control mechanisms in the payment section. Additionally, it was noted that the Bureau's regulations were not updated in accordance with current laws or administrative, operational, and organizational changes.

As a result of these deficiencies, on September 10, 2024, the Department of Treasury was notified of Order 2024-OSC-PIE-001, in compliance with Article 17 of Act No. 15-2017.

The report assigned responsibility to the assistant secretary, deputy director, operations directors, directors, supervisors, and Bureau employees for failing to properly follow processes and regulations, creating an environment conducive to errors and irregularities.

Gobierno

Devastador informe del Inspector General a la Administración de Vivienda Pública

Un contratista habría obtenido ganancias por sobre \$7 millones. El análisis reflejó la existencia de 878 casos de fraude confirmados, totalizando \$2.75 millones sin que estos hayan sido referidos o realizados las gestiones para la recuperación de fondos.

Por: Antonio Gómez/ Especial para NotiCel

Publicado: Aug 03, 2024 05:15 AM

Actualizado: Aug 20, 2025 02:45 AM



Se analizaron 90 casos aprobados bajo el Programa de Asistencia para la Renta por COVID-19, de los cual se habían identificado seis casos como problemáticos.

The OIG issued recommendations to both the Secretary of the Department and the Bureau's assistant secretary. The latter was required to initiate corrective actions starting the day after receiving the Corrective Action Plan (CAP). Even if the Bureau submits documentation of compliance, OIG auditors will conduct unannounced visits to validate CAP implementation or determine noncompliance.

This examination originated from findings by OIG auditors and a referral from the Office of the Comptroller of Puerto Rico (RDIE-1039-5902-23-54), related to alleged irregularities in ticket printing by the Bureau. In connection with this, on September 10, 2024, the newspaper *Metro* published the following:

Impact and Added Value:

The recommendations strengthen security and transparency in the printing and handling of lottery tickets, preventing duplicates and irregularities that could undermine public trust in the system. In addition, they ensure the implementation of stricter internal controls to prevent fraud and errors in ticket issuance.

3. Internal Control Deficiency in Oversight and Management of Toll Collection Contractors

OIG-E-25-004 Puerto Rico Highways and Transportation Authority (hereinafter, ACT)

The Division conducted an examination of the ACT with the purpose of evaluating the internal controls implemented for overseeing the contractors responsible for toll collection on highways. The ACT maintains a contract with a company to operate and maintain the Electronic Toll Collection System (ETCS) on the roads under its administration, in accordance with the contractual terms.

The review of documents and information gathered revealed significant deficiencies in various areas, including:

- Inadequate oversight of toll system operation and maintenance services.
- Noncompliance with applicable laws and regulations.
- Poor management in preserving relevant documentation.
- Lack of information on invoices submitted by contractors.

Locales



OIG identifica fallas relacionadas a la Lotería Tradicional

El informe señala necesidad de implementar controles más estrictos para prevenir duplicación de billetes y mejorar la seguridad en los procesos de impresión y manejo de papel



- Failure to apply tax withholdings when applicable.
- Deviations from ACT's fiscal plan.
- Outdated regulations.

These deficiencies could represent approximately **\$61,424,482** in questioned costs, distributed as follows:

| Questioned Costs | Amount |
|--|---------------------|
| Billing for services no rendered | \$357,500 |
| Payments exceeding the maximum amount recorded in the contract | \$42,013,733 |
| Payments exceeding the agreed contractual terms | \$315,178 |
| Unwithheld taxes and contributions | \$6,104,468 |
| Potential foregone revenue | \$12,633,603 |
| Total | \$61,424,482 |

Furthermore, situations were identified that could constitute legal violations, which were confidentially referred to the Complaints and Investigation Division of the OIG for appropriate action.

As a result, the OIG issued recommendations to the Secretary of the Treasury, the Chair of the ACT Board of Directors, and the Executive Director of the ACT, urging them to initiate a corrective action process to address these noncompliances.

To that effect, on January 9, 2025, the media outlet *NotiCel* published the following:

Impact and Added Value:

The recommendations aim to strengthen oversight in toll collection management, ensuring compliance with contractual obligations and prevent overpayments or payments for services not rendered. In addition, they reinforce internal controls and contractor supervision. Likewise, they seek the implementation of improvements in the management of dynamic tolling.

Gobierno

Inspector General identifica millones de dólares en cuestionables contratos en ACT

Realizó pagos en exceso por un total de \$42,328,911 que incluyen gastos sin justificación y horas en exceso facturadas por consultores.

Por: NotiCel

Publicado: Jan 09, 2025 10:27 AM



OIG también destacó un ciberataque ocurrido el 16 de abril de 2022, donde un ransomware comprometió los sistemas centrales del AutoExpreso.

Foto: Archivo/NotiCel

La Oficina del Inspector General de Puerto Rico (OIG) publicó un informe con los resultados de un examen en la Autoridad de Carreteras y Transportación (ACT), en el que se detallan deficiencias en la gestión de contratos, sistemas de control interno, operación de peajes y vulnerabilidades cibernéticas, con costos cuestionados que ascienden a \$61.4 millones.

4. Human Resources – Unallowable Payroll Payments to Individuals No Longer Employed

OIG-E-25-006 Department of Education (hereinafter, DE)

The Division conducted an examination regarding potential unallowable payroll payments made by the Department of Education from July 1, 2007, through April 30, 2022, including transactions before and after those dates. The purpose was to identify payments issued to individuals who were no longer employed by the agency. The review also assessed the DE's compliance with the findings of the Senate Committee on Education, Tourism, and Culture under Senate Resolution 81 for the same period. Additionally, the Accounts Receivable Report (covering July 1, 2007, to September 30, 2020), certified by the then Director of Finance of the DE and updated through October 31, 2022, was utilized.

This report reflected 34,217 invoices issued for unallowable payments, with an outstanding balance of **\$74,835,930.25**. The examination revealed that most of these unallowable payments were made to:

- Employees who had already ceased their duties at the DE.
- Active employees with irregularities in their attendance records.
- Contractors.

The 103 invoices with the highest amounts were selected for analysis, totaling **\$3,758,994.59**. In these cases, inadequate internal controls and deficiencies in compliance with laws, regulations, and procedures related to attendance, payroll, and human resources were identified. Additionally, failures were found in the debt collection management by the DE's Finance Office. The examination evidenced that:

- There were no effective mechanisms to prevent, detect, or stop unallowable payments.
- No disciplinary measures were taken in response to these failures.
- Public funds paid improperly were not reimbursed by employees, former employees, or contractors, despite having been notified.

Gobierno

Educación falla en recobrar pagos indebidos de nómina, según informe OIG

La OIG ordenó once recomendaciones para que el Departamento atienda los hallazgos, recobre los fondos y refuerce sus procesos administrativos.

Por: CyberNews

Publicado: Mar 21, 2025 11:23 AM



Departamento de Educación.
Foto: Archivo/NotiCel

As a result of these deficiencies, on March 20, 2025, the OIG notified the DE of Order 2025-OSC-PIE-0001. It also issued specific recommendations to the Secretary of Education, with defined deadlines for addressing each one of the deficiencies. On March 21, 2025, the media outlets *Primera Hora* and *NotiCel* published information related to the examination findings, as presented below:

Impact and Added Value:

The recommendations ensure that the accounts receivable report for unallowable payments is updated and that controls are in place for payments received, strengthening oversight and transparency. In addition, they establish controls to streamline processes and correct deficiencies in documentation. They also call for issuing communications with contractors with outstanding debts to the DE, ensuring that the situations described do not recur.

5. Internal Controls – Expenditures on Advertising Contracts Related to the COVID-19 Pandemic and Other Contracts

OIG-E-25-007 Department of Health

The OIG examined expenditures on advertising contracts of the Puerto Rico Department of Health, both those related to the COVID-19 pandemic and other general contracts, during the period from January 1, 2021, to May 15, 2024, including certain transactions outside this scope. During that time, the Department executed 31 contracts with 26 amendments, totaling \$27,366,226.55. The OIG reviewed 11 contracts (35%) and 20 amendments, representing \$21,318,096, or 78% of the awarded funds.

The analysis of contracts, invoices, and work reports revealed various deficiencies in the processes of selection, certification, intervention, and payment, including:

- **\$3,052,168.18** in questioned payments, due to the absence of work performance reports, errors or omissions in supporting documents, and certifications lacking legible data (name, position, signature, or date) of the authorized representative, which prevents verifying their authority and assigning responsibility.

Noticias - Gobierno y política

Auditoría detecta incumplimiento en el recobro de pagos indebidos en Educación

No se han recuperado sobre \$3.7 millones.



Fachada de la sede del Departamento de Educación en Hato Rey. (Carlos Rivera Giusti)



Por Primera Hora

21 de marzo de 2025 - 8:31am



Una auditoría realizada por la Oficina del Inspector General (OIG) al Departamento de Educación reflejó que la agencia incumplió con el recobro de pagos indebidos de nómina, lo que impidió la recuperar uno \$3,758,994.59.

- Failure to withhold the 1.5% special contribution, as required by Act No. 48-2013, in three vouchers, which impacted the Department of Treasury's General Fund.
- Breakdowns in internal controls, including certifications, fiscal intervention, and the absence of a requirement for supporting documents to accompany invoices.
- Missing date-received stamp on invoices, which prevented applying the 2% prompt payment discount (within 30 days), potentially resulting in savings of \$84,012.91 in state and federal funds.
- Deficiencias in competitive processes for awarding six contracts totaling \$8,942,723 (April 2022 to November 2023), such as proposals without date and time stamps, evaluation sheets lacking signatures or evaluator identification, and failure to formalize the evaluation committee.
- For the Medicaid recertification contract (paid \$1,457,106), the file did not include the report to the Secretary containing summaries, evaluations, recommendations, and award notifications.
- For the COVID-19 prevention campaign contract initiated in January 2023 (\$560,228), there was no evidence of publication of the bid notice, suggesting the absence of an open and competitive process.
- No written procedures approved by the Secretary of Health for pre-intervention of invoices or for fiscal intervention.

As a consequence of these findings, the report was referred to the appointing authority for the implementation of corrective measures, and the OIG issued recommendations to the Department Secretary with established deadlines for compliance. On May 2 and 5, 2025, the media outlets *Metro* and *WIPR* published information related to this report.

Locales

Deficiencias en contratación de publicidad por el Departamento de Salud para manejo de COVID-19

Por **Notiséis 360** - 05/05/2025

Facebook Twitter Pinterest WhatsApp



Asian man wearing mask and coughing with hand holding on mask

La Oficina del Inspector General de Puerto Rico (OIG), publicó un informe de examen relacionado con los gastos en contratos de publicidad formalizados por el Departamento de Salud (DS), incluyendo aquellos vinculados a la pandemia por el COVID-19. El informe detalla una serie de deficiencias en los controles internos, la fiscalización de pagos y el cumplimiento con las normativas vigentes que rigen la contratación de servicios profesionales.

Locales

✉️ 🌐 📧 📷

Inspector General halla deficiencias en contratos de publicidad de Salud para manejo de COVID-19

El documento detalla más de \$3 millones en costos cuestionados debido a deficiencias en la documentación y certificación de pagos.



Sede del Departamento de Salud Sede del Departamento de Salud, Río Piedras, Metro Pr 8 de enero de 2026 (Dennis A. Jones)

Impact and Added Value:

The recommendations to the Secretary of Health aim to strengthen internal controls, improve transparency, and ensure accountability in the Department's administrative and fiscal processes. Their implementation will help prevent errors, fraud, and improper practices in the handling of invoices, contracts, and bidding processes through the segregation of duties, proper documentation of procedures, and the requirement of detailed reports for contracted services, particularly in advertising. Collectively, these measures enhance operational efficiency, safeguard public funds, and reinforce confidence in institutional management.

6. Internal Controls – Deficiencies in Internal Controls and Noncompliance with Applicable Laws and Regulations***OIG-E-25-008 Department of Corrections and Rehabilitation (hereinafter, DCR)***

The OIG received from the Senate a copy of the Fourth Partial Report on Senate Resolution 77 of the XIX Legislative Assembly. Following its evaluation, the Division decided to conduct an examination of the Correctional Health Program (PSC) of the Department of Corrections and Rehabilitation (DCR), in response to the legislative referral.

The examination revealed deficiencies in internal controls and noncompliance with laws and regulations applicable to the PSC of the DCR, highlighting the following findings:

- Contracts without approval letters from the Office of Management and Budget.
- Payments exceeding contractual amounts and other deficiencies that materially affected contract execution.
- Payments for invoiced services without a contract and for services not included in existing contracts.
- Material deficiencies in the *Medical Liaison Officer (MLO)* service contracts.
- Procurement of mental health services for Juvenile Institutions (NIJ) and Rehabilitation and Treatment (PRT) programs without public notice of a request for proposals.
- Failures in the request for proposals process.
- Absence of applicable regulations for the program.
- Participation of a private citizen in a *Joint Oversight Committee (JOC)* meeting and other deficiencies that materially affected its functioning.
- Contracts missing mandatory clauses, including the indemnity clause.

- Incomplete contract files lacking required documentation.
- Outdated internal regulations within the Auxiliary Secretariat for Budget, Finance, and Payroll.

These situations represent questioned costs totaling \$139,604,155, corresponding to the service contracts of the entity administering the PSC, mental health services in NIJ and PRT, and MLO services, based on the transactions evaluated up to the examination's closing date. Possible additional costs from subsequent transactions are not included.

As a result of these findings, on May 12, 2025, Order 2025-OSC-PIE-0002 was issued to the DCR. Likewise, the OIG provided recommendations to the Secretary of DCR with established deadlines to address each finding. On May 13, 2025, the newspapers *El Nuevo Día* and *El Vocero* published information related to the content of the report, as shown below:

Impact and Added Value:

The recommendations aim to strengthen oversight of payments made under contracts with the company that manages the health program. They seek to ensure that invoices for services rendered are processed in accordance with applicable laws and regulations, as well as to guarantee the implementation of more rigorous internal controls to prevent the misuse of public funds. The impact of these measures translates into greater transparency and accountability in the management of public resources, which helps restore public trust. This improves operational efficiency and ensures that resources effectively reach the services and beneficiaries for which they were intended.

✦ Inspectora General ordena el recobro de más de \$2.8 millones que el Departamento de Corrección pagó en exceso a Physician Correctional

La dependencia fiscalizadora identificó que los pagos se hicieron sin justificación ni evidencia de enmienda al contrato, un hallazgo que se suma a otros señalamientos, como decenas de facturas sin detalles de los servicios prestados

13 de mayo de 2025 - 11:10 PM

COMPARTIR

11

Se adhiere a los criterios de  The Trust Project



La compañía Physician Correctional administra el sistema de salud correccional. (Carlos Giusti/Staff)

CONTENIDO DESTACADO

OIG ordena a Corrección que recobre más de \$2 millones a compañía que administra programa de salud

Tras identificar irregularidades

Redacción, EL VOCERO 13/05/2025



Peter Amador Rivera / EL VOCERO

7. Internal Controls – Deficiencies in Internal Controls and Noncompliance with Applicable Laws and Regulations

OIG-E-25-010 General Services Administration (hereinafter, ASG)

The Division conducted an examination of the General Services Administration, including the operations of the Auction Review Board (hereinafter, JRS), to determine compliance with applicable regulations.

The examination revealed deficiencies in internal controls and noncompliance with laws and regulations related to the JRS, such as:

- Noncompliance with organizational structure: The JRS did not have sufficient technical, legal, and administrative personnel to carry out its duties, including the resources necessary to perform its functions.
- Failure to conduct quarterly audits of exceptional purchases: Among the duties of the JRS is to conduct quarterly audits of all exceptional purchases authorized by the ASG. From July 1, 2021, to June 30, 2024, the JRS did not conduct quarterly audits of exceptional purchases authorized by the ASG.
- Absence of internal regulations: The JRS did not have an approved internal regulation to govern its work, decisions, and execution of its functions in accordance with the provisions of Act No. 73-2019 and its Regulation 9230. In addition, the JRS had not established a regulation for the fee collection process, as required under Article 62 of Act No. 73-2019.
- Deficiencies in the administrative review process: In 5 out of 25 (20%) requests for administrative review of formal bids, cases were summarily dismissed due to lack of quorum. It is noteworthy that in two cases, the same appellant submitted a Request for Review on two different dates, and in both instances, the case was summarily dismissed for lack of quorum. Furthermore, the payment of the \$125 fee for filing challenges before the JRS for administrative review requests of the 25 formal bids and 8 informal bids was not carried out consistently.

The OIG referred the report to the President of the JRS to take the necessary corrective measures in light of the JRS's noncompliance with laws and regulations and to notify the OIG of the actions taken to ensure full compliance with applicable laws and regulations.

Impact and Added Value:

The recommendations aim to address deficiencies in the entity's structure and operations, fostering compliance with applicable laws and regulations. Their implementation will strengthen internal controls and establish clear standards for the execution of its functions. These measures contribute to greater transparency,

fairness, and efficiency in administrative processes, resulting in improved management of public resources. Furthermore, they help restore the confidence of citizens and system stakeholders.

V. Compliance Orders and Orders To Show Cause

1. Order No. 2024-OSC-PIE-001

OIG-E-25-002 – Puerto Rico Lottery Bureau

On September 10, 2024, the corresponding order was issued. As part of the actions taken, a resolution was issued on December 19, 2024, followed by a final determination on May 9, 2025. However, on April 2, 2025, the matter was referred to the Legal Department due to non-compliance with the Corrective Action Order (OMC). Currently, the case remains under monitoring by the Corrective Action Plan (CAP).

2. Order No. 2024-OMC-PIE-0015

OIG-IE-25-020 – Puerto Rico Institute of Culture

The order was issued with a compliance deadline of October 23, 2024. As part of the actions taken, the Final Evaluation was issued on November 7, 2025. This review confirmed that the entity complied with the provisions established in the order; therefore, the case was closed as fully satisfied.

3. Order No. 2025-OSC-PIE-0001

OIG-E-25-006: Department of Education

The order was issued on March 20, 2025, with a compliance deadline of June 18, 2025. The primary action reported was the formal issuance of the order on the indicated date. Currently, the intervention remains under monitoring by the Corrective Action Plan (CAP).

4. Order No. 2025-OSC-PIE-0002

OIG-E-25-008: Department of Correction and Rehabilitation

This order was issued with a compliance deadline of June 11, 2025. The case is currently under monitoring by the Corrective Action Plan (CAP), indicating that it is in the process of evaluation or management by the corresponding team.

5. Order No. 2025-OMC-PIE-0001

Requirement: 2025-RI-001 and 2025-RI-002 – Information Request Regarding the Acquisition, Management, and Disposal of Lottery Balls by the Puerto Rico Lottery Bureau

The order was issued on March 21, 2025. As part of the actions taken, on March 27 the Bureau requested an extension; however, the original compliance date of

April 21 was maintained. Subsequently, on April 21, an additional 30-calendar-day extension was granted, extending the deadline to May 21, 2025. During this period, the Bureau submitted draft documents, which led to the recommendation to issue a non-compliance resolution. Currently, this resolution is under legal review.

| Order No. | Number of Actions | Actions Taken |
|-------------------|-------------------|--|
| 2024-OSC-PIE-001 | 4 | Order issued (September 10, 2024), resolution issued (December 19, 2024), final determination (May 9, 2025), referred to Legal for non-compliance (April 2, 2025). |
| 2024-OMC-PIE-0015 | 2 | Order issued with compliance deadline (October 23, 2024), Final Evaluation issued and case closed as compliant (November 7, 2025). |
| 2025-OSC-PIE-0001 | 1 | Order issued (March 20, 2025). Currently under monitoring by the Corrective Action Plan (CAP). |
| 2025-OSC-PIE-0002 | 1 | Order issued (June 11, 2025). Currently under monitoring by the Corrective Action Plan (CAP). |
| 2025-OMC-PIE-0001 | 4 | Order issued (March 21, 2025), extension request (March 27, 2025), additional extension granted (April 21, 2025), recommendation for non-compliance resolution (under legal review). |

VI. Questioned Costs and Recoveries

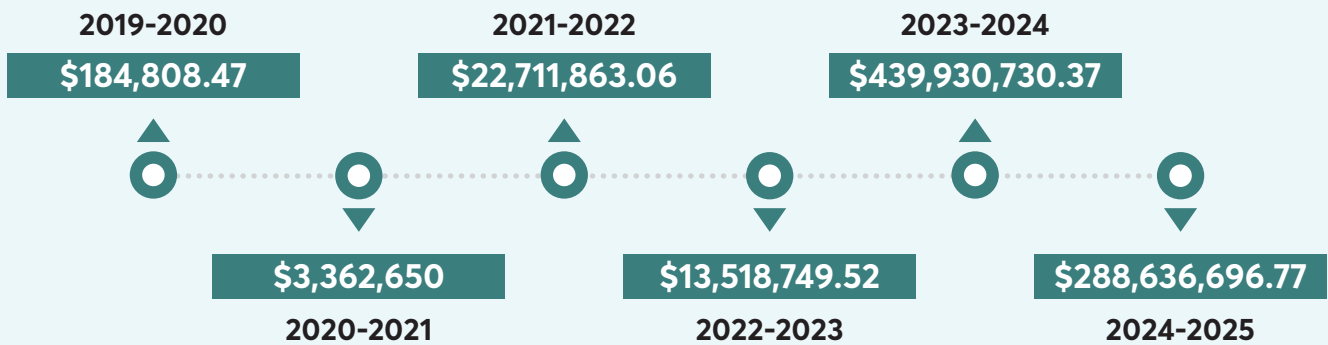
According to the Association of Inspectors General of the United States, questioned or unallowable costs arise from the following:

- Violations or potential violations of laws, regulations, contracts, grants, and any document governing the expenditure of funds.
- Costs that, at the time of the audit, were not supported by adequate documentation.
- Improper payments.
- Duplicate invoices (overbilling).
- Intentional violations of regulations and standards.
- Improper charges.
- Illegal or unauthorized expenses.
- Results from investigative referrals:
 - Court-ordered reimbursements/restoration of funds lost due to crimes (fraud/violations).

- Fines imposed by courts as a result of criminal acts.
- Government recoveries of lost funds or improper payments through hearings, resolutions, or administrative actions.

During fiscal year 2024–2025, the Division identified questioned costs totaling **\$288,636,696.77**. As a result, over the past six years, the Division has determined a cumulative total of **\$768,345,498.18** in questioned costs. The infographic below illustrates the questioned costs identified by the OIG from fiscal year 2019–2020 to the present:

Questioned Costs Identified by OIG (FY 2019–2020 to FY 2024–2025)



Of the questioned costs identified during fiscal year 2024–2025, \$3,052,168.18 were attributed to the Health Sector, \$74,835,930 to the Education Sector, and \$139,604,155 to the Correction and Rehabilitation Sector. The infographic below presents the questioned costs by sector for fiscal year 2024–2025:

Questioned Costs by Sector – FY 2024–2025



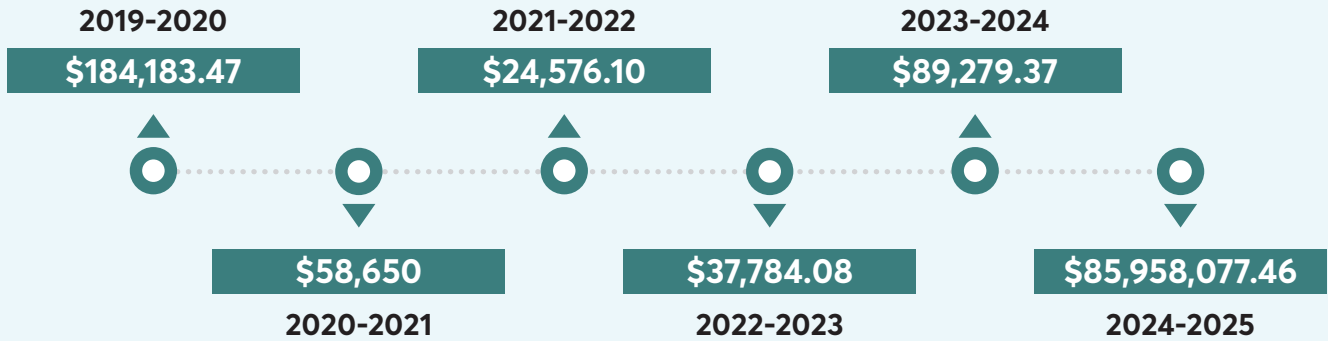
Likewise, of the questioned costs identified during fiscal year 2024–2025, \$204,080,805.18 were attributed to deficiencies in Internal Controls; \$9,037,833.41 to Eligibility; \$75,505,557 to actions related to Human Resources and Payroll; and \$12,501.18 to Compliance. The infographic below presents the questioned costs by category for fiscal year 2024–2025:

Questioned Costs by Category – FY 2024–2025



From the total questioned costs, \$86,352,550.48 have been identified for recovery by the corresponding entity due to improper payments, among other issues. Of this amount, \$85,958,077.46 corresponds to reports published for fiscal year 2024–2025. The infographic below illustrates the recoveries determined by the OIG from fiscal year 2019–2020 to the present:

Recoveries Determined by OIG (FY 2019–2020 to FY 2024–2025)



Total: \$86,352,550.48

VII. Referrals and Joint Initiatives

Auditors from the Pre-Intervention and Examination Division continued collaborating with the Education, Advisory, and Prevention Division in the preparation and delivery of in-person and virtual seminars offered to various entities, with the purpose of improving the use, management, and control of public property and funds. During this fiscal year, the Division’s Directors provided training on topics such as the Corrective Action Plan, report writing, file preparation and numbering, and ethical values.

Additionally, we hosted **three (3)** students from the OIG Supervised Internship Program, who worked on special projects and participated in different interventions in collaboration with Division personnel.

Furthermore, we maintained collaborations with Federal Offices of Inspectors General, the Department of Justice, the OIG Legal Affairs Division, and the OIG Complaints and Investigation Division.

To that effect, during fiscal year 2024–2025, the following reports were referred to the Legal Affairs Division, which in turn forwarded them to the Complaints and Investigation Division:

- OIG-E-25-001: Public Housing Administration
- OIG-E-25-002: Puerto Rico Lottery Bureau
- OIG-E-25-004 Highways and Transportation Authority

During fiscal year 2024–2025, the following report was referred to an oversight entity for evaluation of the issues identified and potential filing of complaints or charges, as presented below:

Office of Human Resources Administration and Transformation of the Government of Puerto Rico (OATRH)

- Report No. OIG-E-25-003 – Government of Puerto Rico Retirement Board.

Corrective Action Plan (CAP)

I. Corrective Action Plans Initiated

The Corrective Action Plan (CAP) Division of the OIG is in compliance with Standard 14.4 – *Recommendations and Action Plans of the Global Internal Audit Standards*. According to Standard 14.4, internal auditors must collaborate with management to agree on the necessary actions to resolve discrepancies between established criteria and the existing situation, mitigate identified risks, and address the root cause of findings, thereby improving or strengthening the activity under review.

In compliance with this standard, Law No. 15-2017, and as part of an institutional effort to strengthen continuous improvement processes, at the end of fiscal year 2024-2025 Administrative Order OIG-OA-2025-01 was issued. This order established the Corrective Action Plan Division. This new Division, structured to operate independently, reports directly to the Inspector General and is led by a Director responsible for managing the PACs. The formalization of this Division reflects the OIG's commitment to transparency, operational efficiency, and technical rigor.

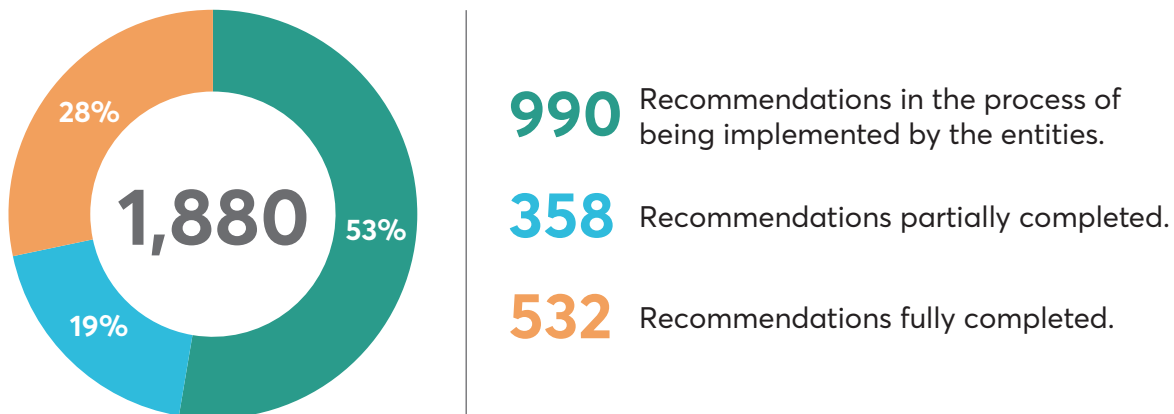
During fiscal year 2024-2025, **22 reports** were referred to the CAP Division, including examination reports, special reports, investigation reports, and reports submitted to the OIG by oversight entities. These referrals resulted in the request for **28 corrective action plans comprising 178 recommendations**. This figure demonstrates not only the magnitude of the work performed but also the degree of institutionalization of the improvement process promoted by Standard 14.4.

As of June 30, 2025, cumulatively, 244 corrective action plans had been requested, which included 1,571 recommendations stemming from 103 reports.

The follow-up on these recommendations reflected the following breakdown:

- 972 (62%) recommendations in the process of being implemented by the entities.
- 228 (24%) recommendations partially completed.
- 371 (14%) recommendations fully completed.

CAP Recommendations as of June 30, 2025



II. Completed and Closed Corrective Action Plans

As of June 30, 2025, the CAP Division had cumulatively closed 120 corrective action plans, which comprise a total of 671 recommendations addressed.

Of these, 64 plans—including 355 recommendations—were closed during fiscal year 2024-2025. These plans correspond to 30 reports published by the OIG, as detailed below:

1. OIG-E-21-002 – State Elections Commission
2. OIG-E-21-009 – Puerto Rico Public Broadcasting Corporation
3. OIG-E-22-001 – Administration for Families and Children
4. OIG-E-22-002 – Public Building Authorities

5. OIG-E-22-008 – Department of Economic Development and Commerce / Department of Treasury
6. OIG-E-22-011 – Department of Recreation and Sports
7. OIG-E-22-016 – Department of Treasury
8. OIG-IE-22-011 – Study on Property Management and Compliance with Related Regulations
9. OIG-E-23-005 – Puerto Rico and Caribbean Cardiovascular Center Corporation
10. OIG-E-23-008 – Department of Transportation and Public Works
11. OIG-E-23-010 – Puerto Rico Infrastructure Financing Authority
12. OIG-E-23-011 – Integrated Transportation Authority
13. OIG-E-23-013 – Agricultural Development Innovation Fund
14. OIG-E-23-016 – National Guard Institutional Trust
15. OIG-IE-23-002 – Automobile Accident Compensation Administration
16. OIG-IE-23-012 – Labor Relations Board
17. OIG-IE-23-025 – Office of the Veterans' Advocate
18. OIG-E-24-002 – Administration for the Development of Agricultural Enterprises
19. OIG-E-24-008 – State Insurance Fund Corporation
20. OIG-E-24-009 – Parole Board
21. OIG-E-24-010 – Puerto Rico Health Insurance Administration
22. OIG-IE-24-004 – Office of the Advocate for the Elderly
23. OIG-IE-24-037 – Office of the Commissioner of Financial Institution
24. OIG-IE-24-040 – Office of the Commissioner of Insurance of Puerto Rico
25. OIG-E-25-002 – Puerto Rico Lottery Bureau
26. OIG-E-25-003 – Government of Puerto Rico Retirement Board
27. OIG-E-25-004 – Highways and Transportation Authority
28. OIG-E-25-005 – Department of Housing – Community Development Block Grant Mitigation Program (CDBG-MIT)
29. OIG-IE-25-033 – Puerto Rico Institute of Statistics
30. OIG-QI-25-014 – Department of Labor and Human Resources

What did we achieve as an entity with the closure of these Corrective Action Plans?

- Update of manuals, procedures, and regulations that had been in effect for more than 10 years without review by the entity, which is essential to ensure the existence of adequate control mechanisms that serve as a guide for public servants to perform their duties in a uniform, effective, and efficient manner. Some of the entities where this was accomplished include the Puerto Rico and Caribbean Cardiovascular Center Corporation (OIG-E-23-005), Parole Board (OIG-E-24-009), Office of the Commissioner of Financial Institutions (OIG-IE-24-037), Department of Economic Development and Commerce (OIG-E-22-008), and the Agricultural Development Innovation Fund (OIG-E-23-013).
- Establishment of procedures to expedite the veterans' claims process and ensure the effective and efficient functioning of operations at the Office of the Veterans' Advocate (OIG-IE-23-025).
- Training of personnel to strengthen compliance with applicable regulations and operational efficiency in entities subject to various reports. In the case of the Department of Recreation and Sports (OIG-E-22-011), transportation staff were trained on proper procedures for the use and maintenance of official vehicles. Likewise, at the Automobile Accident Compensation Administration (OIG-IE-23-002), personnel were trained on the criteria and controls necessary for an adequate review of the claims process. Similarly, training was provided to staff of the Metropolitan Bus Authority (OIG-E-23-008) on the responsible use of official vehicles and proper fleet management.
- Improvements in internal controls over the management of surplus property, such as ensuring the performance of physical inventory counts and reconciling and correcting discrepancies found in the inventory. Additionally, pending surplus property requests were processed accordingly. This was achieved at the Department of the Family in coordination with the General Services Administration (OIG-E-22-001) (OIG-E-22-001).
- Strengthening property management through the creation of a property registry and standardization to improve property control at the Puerto Rico Public Broadcasting Corporation (OIG-E-21-009).
- Implementation of systems to enable the electronic filing of complaints, making the process more automated, efficient, and effective, thereby ensuring timely and reliable service to citizens. This was accomplished at the Office of the Commissioner of Financial Institutions in collaboration with PRITS (OIG-IE-24-037) and at the Office of the Commissioner of Insurance (OIG-IE-24-040).

The preceding list provides examples of recommendations completed by the entities pursuant to the Corrective Action Plans we have issued.

III. Tasks Executed by Auditors Assigned to the CAP Division

The key result of identifying and presenting recommendations in OIG reports is achieved through the implementation of the CAP. These plans enable the correction of failures or deficiencies detected that are contrary to laws and regulations.

Internal Audit Charter and Other Powers Granted to the OIG in Compliance with the New Global Internal Audit Standards

The OIG issued the *Internal Audit Charter* during fiscal year 2024-2025, in accordance with the New Global Internal Audit Standards. Prior to issuing the *Charter*, Law No. 15-2017, as amended, known as the *Law of the Office of the Inspector General of Puerto Rico*, was applied. This *Internal Audit Charter* establishes the structure and responsibilities of the OIG in compliance with Law No. 15-2017 and Standard 6.2 – *Internal Audit Charter of the Global Internal Audit Standards*, promulgated by the Institute of Internal Auditors. The OIG's objective is to promote transparency, accountability, and integrity in all operations of the entity it serves. The OIG is committed to operating in accordance with the following standards: the *Global Internal Audit Standards* of the Institute of Internal Auditors, Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States, and the Principles and Standards for Offices of Inspectors General issued by the Association of Inspectors General. These standards guide the OIG's work, ensuring quality, integrity, and effectiveness in its compliance and evaluation activities for the benefit of the Government of Puerto Rico and its citizens.

External Quality Assessment

In compliance with Standard 8.4 – *External Quality Assessment* of the *Global Internal Audit Standards*, the OIG completed the evaluation process of the Internal Audit Division during the last quarter of fiscal year 2023-2024. This assessment was conducted by a contracted public accounting firm with members certified as *Certified Internal Auditors* (CIA), as required for such purposes. The evaluation was carried out upon reaching five years since the start of OIG operations in April 2024. As a result, the Internal Audit activity received a rating of "general conformance" with the Standards of the Institute of Internal Auditors and the Code of Ethics, thereby achieving the highest level of compliance.

Among the strengths highlighted in the report are constant and effective communication between management and leadership, efficient collaboration with other oversight entities, and the high level of professionalism demonstrated by the audit team. Based on the results obtained, specific opportunities were identified to strengthen the processes within the Division, and action plans will be developed to address any deficiencies observed, with a defined timeline for implementation.

Early Adoption of the *Global Internal Audit Standards*

The OIG issued Administrative Order No. OIG-OA-2024-01 to establish the OIG Advisory Committee and to implement the early adoption of the *Global Internal Audit Standards*. The International Standards for the Professional Practice of Internal Auditing of the Institute of Internal Auditors were reviewed by the Institute, resulting in the promulgation of new standards for the profession, known as the *Global Internal Audit Standards*. These new standards became effective on January 9, 2025, and the OIG adopted them early, beginning implementation as soon as they were issued.

The aforementioned Administrative Order is primarily intended to establish the regulatory framework necessary for the creation and operation of the OIG Advisory Committee and to implement the early adoption of the *Global Internal Audit Standards*.

In alignment with the provisions of Act No. 15-2017, *supra*, the Order seeks to strengthen internal control mechanisms, promote transparency and accountability, and ensure efficiency in the management of Puerto Rico's public resources.

Moreover, the establishment of the Advisory Committee has represented a significant step toward the continuous improvement of internal audit practices, with the objective of safeguarding the powers vested in the OIG. In addition, this committee is intended to provide technical assistance, guidance, and ongoing feedback to mitigate risks that may affect the functions carried out by the OIG's Pre-Intervention and Examination Division.

Furthermore, the new *Global Standards* include definitions, objectives, and considerations that are aligned with the functions of governmental offices and the authority granted to the OIG under Act No. 15-2017. Accordingly, in line with the internal audit functions transferred to the OIG's Pre-Intervention and Examination Division, the early adoption of the *Global Standards* was embraced to ensure compliance with these requirements.

Certifications and Academic Achievements of Division's Personnel

During fiscal year 2024–2025, the following members of the Division obtained certification from the Association of Inspectors General of the United States:

- Director - Certified Inspector General Auditor (CIGA).
- Compliance Officer - Certified Inspector General Auditor (CIGA).

The following staff members had earned the following certifications in previous years:

- Deputy Director – Certified Inspector General Inspector/Evaluator (CIGE).
- Deputy Director - Certified Inspector General Auditor (CIGA).
- Lead Auditor - Certified Inspector General Inspector/Evaluator (CIGE).
- Lead Auditor - Certified Inspector General Inspector/Evaluator (CIGE).

The Division plans to send selected personnel annually to obtain these important certifications.

Additionally, we highlight that 69 employees from the Division have complied with the biennial requirement of 80 credit hours under the Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States.

Professional Achievements of Division's Personnel

In September 2024, the Pre-Intervention and Examination Division identified the need to strengthen task and personnel supervision as part of its commitment to continuous improvement and operational efficiency. In this context, the team's capabilities were assessed to identify internal talent with the potential to assume greater responsibilities.

As a result of this process, the outstanding performance of several employees was recognized, enabling the promotion of their professional development and the reinforcement of the team's structure. Eight (8) employees were granted interim leadership assignments, of which six (6) auditors were designated as Senior Auditors and two (2) auditors assumed roles as Lead Auditors.

This internal promotion strategy not only addresses an organizational need but also represents institutional recognition of commitment, leadership capabilities, and proven results demonstrated by these employees. Furthermore, it reinforces the principle of merit and fosters a culture of professional growth within the Office.

Subsequently, in May 2025, one of the auditors serving as a Senior Auditor was promoted to the position of Deputy Director, in recognition of his outstanding performance, institutional commitment, and ability to take on new challenges. This appointment reflects the positive impact of the talent identification and development process implemented by the Division.

In accordance with current provisions, the appointing authority or its authorized representative will conduct periodic evaluations of the performance of employees serving in interim roles. Based on the results obtained, the authority will determine, at its discretion, whether to continue, modify, or terminate such temporary appointments.

Ongoing Education and Skills Enhancement for Personnel

As part of the OIG's priorities for fiscal year 2024–2025, various training sessions were offered to strengthen staff competencies in key areas such as Cybersecurity, Information Systems Auditing, and Data Analysis. These initiatives contribute to improving internal controls, enhancing information security, and ensuring compliance with applicable regulatory frameworks.

Among the internally delivered training sessions—coordinated with the Education, Advisory, and Prevention Division and in collaboration with the Human Resources Division—the following stand out:

- **Writing Workshop:** Delivered on September 10, 2024, and June 11, 2025, by the Division's Deputy Director, aimed at improving clarity and effectiveness in the preparation of audit reports.
- **Workshop on File Preparation and Indexing:** Conducted on September 12, 2024, by the Division's Deputy Director. Its purpose was to define the different audit files, organize and index working papers, and ensure the security and proper handling of files.
- **Digital File Preparation Workshop:** Held on March 26, 2025, by one of the Division's Lead Auditors. The objective was to facilitate the organization, systematization, and presentation of audit documentation in electronic format.

In line with the responsibilities of Lead Auditors under the new organizational structure, the following workshops were offered:

- **Ultimate Kronos Group (UKG) Workshop:** Delivered on February 13, 2025, aimed at training Lead Auditors on approving attendance records for the auditors assigned to them.
- **Performance Evaluation Workshop:** Conducted on June 23, 2025, with the objective of training Lead Auditors on properly evaluating the performance of auditors for whom they approve attendance records in the UKG system.

On topics related to Cybersecurity and Internal Controls in Information Systems, the following subjects were addressed:

- **Cybersecurity:** Key topics included fundamental principles of information protection, identification and management of cyber risks, and best practices for threat prevention and detection.
- **Internal Controls in Information Systems:** Discussions focused on evaluating controls implemented in technological environments, integrating control mechanisms with operational processes, and ensuring effective oversight to guarantee integrity and compliance.

Among the trainings delivered by external providers, the Office participated in the following:

- **Interview Techniques Workshop for Interventions:** Held on June 26 and focused on strengthening auditors' skills in obtaining critical information in an effective, ethical, and professional manner throughout the intervention process.
- **Internal Audit of Information Systems:** Addressed key topics such as risk assessment in digital environments, the evaluation of automated controls, and alignment with established frameworks including COBIT, NIST, and ISO 27001. The training equipped participants with practical tools to conduct more effective audits in complex

technological settings, while also highlighting the growing relevance of artificial intelligence and its application within internal audit processes.

In addition, auditors who are members of the Institute of Internal Auditors (IIA) have access to the Cybersecurity Toolkit, which is designed to support the internal audit function in conducting independent assessments of cybersecurity risk management, ensuring alignment with the organization's risk appetite. This toolkit provides a practical framework for performing internal audits of cybersecurity risks, emphasizing that testing procedures should be tailored to each organization's specific environment, policies, and processes.

Priorities for the Upcoming Fiscal Year 2025–2026

1

Recruitment of Auditors and Senior Auditors

2

Ongoing Staff Training and Enhancement of Data Analytics and Cybersecurity Skills

3

Integrate the Use of Artificial Intelligence in Audit Processes

4

Redesign Audit Reports

5

Continue Internal Assessments of the Quality Assurance and Improvement Program

6

Continue the Risk Assessment Project for Entities Under Our Jurisdiction



COMPLAINTS AND INVESTIGATIONS

DIVISION (QI)



Complaints and Investigations Division (QI)

The Complaints and Investigations Division (QI) is responsible for conducting interventions related to allegations or complaints, confidential tips, or referrals concerning irregularities in the performance of public officials and/or in the operations of entities under the jurisdiction of the OIG. In addition, it may initiate administrative actions to sanction the conduct of those who have not acted in accordance with Article 7(t) of Act No. 15-2017.

The primary function of the Complaints and Investigations Division (QI) derives from Article 7(t) of Act No. 15-2017:

(t) Conduct investigations related to allegations or complaints regarding irregularities in the operations of covered entities and sanction the conduct of those who have not acted in accordance with the established regulations.

The QI Division plays a fundamental role in fulfilling the OIG's statutory mandate. Among its responsibilities are conducting evaluations and investigating specific events that appear to constitute legal deviations contrary to sound public administration. Likewise, the Division is responsible for receiving referrals, complaints, or allegations, which are addressed in accordance with our regulations.

In an environment of constant evolution and marked by continuous advancements, our team has responded with agility, precision, and confidentiality to the various matters received, in alignment with the values upheld by the OIG. The QI Division serves as the primary mechanism that enables citizens to exercise their right to oversight, thereby strengthening transparency and accountability.

The QI Division of the OIG focuses on four key areas:

1. Conduct investigations in accordance with the principles of objectivity, integrity, confidentiality, and competence.
2. Carry out investigations based on verifiable findings, grounded in truthfulness, accuracy, and reliable evidence.
3. Coordinate intergovernmental efforts and collaborations with state and federal entities to position the OIG as a model of excellence and effectiveness in public management.
4. Ensure the efficient processing of complaints for the imposition of administrative sanctions for noncompliance with OIG standards, regulations, orders, and recommendations, promoting integrity in public administration.

The vision of the QI Division is to foster independence, impartiality, and effectiveness in investigations. We aspire to strengthen public trust and confidence among government officials by identifying and correcting irregularities and promoting a culture of accountability and ethics.

The mission of the QI Division is to detect, investigate, and prevent the misuse of public funds. We are committed to ensuring that government operations are carried out with integrity, responsibility, and compliance with laws and regulations. Through objective, ethical, confidential, and competent investigations, we seek to protect public resources and promote transparency by addressing concerns raised by citizens.

During fiscal year 2024–2025, the QI Division initiated **107 interventions: 71 correspond to fiscal year 2024–2025 and 36 to previous fiscal years**. Of the interventions corresponding to fiscal year 2024–2025, **18 were formalized as investigations**. All these interventions were carried out across 36 agencies under the jurisdiction of the OIG. In line with this, Information Requests were issued, fieldwork was conducted, applicable regulations were analyzed, and interviews were carried out. These efforts resulted in the publication of reports containing findings and recommendations. During fiscal year 2024–2025, **three complaints** were filed, and **16 orders** were issued.

The entities impacted during this period are detailed below:

| Entities |
|--|
| 1. Vocational Rehabilitation Administration |
| 2. Mental Health and Addiction Services Administration |
| 3. Public Housing Administration |
| 4. Child Care and Development Administration |
| 5. Water and Sewer Authority |
| 6. Housing Finance Authority |
| 7. Highway and Traffic Safety Commission |
| 8. Puerto Rico Public Broadcasting Corporation |
| 9. State Insurance Fund Corporation |
| 10. Department of Education |
| 11. Department of Natural and Environmental Resources |
| 12. Department of Health |
| 13. Department of Transportation and Public Works |

| Entities |
|---|
| 14. Department of Labor and Human Resources |
| 15. School of Plastic Arts and Design |
| 16. Puerto Rico Institute of Culture |
| 17. Public Service Regulatory Board |
| 18. Puerto Rico Police Bureau |
| 19. Bureau of Transportation and Other Public Services |
| 20. Puerto Rico Firefighters Bureau |
| 21. Emergency Management and Disaster Administration Bureau |
| 22. Office of the Patient Advocate |
| 23. Teachers' Retirement System |

I. Preliminary Examinations And Investigations

| Preliminary Examination No. | Entity | Description | Date |
|-----------------------------|--|---|-------------------|
| 1 EQI-25-0044 | Vocational Rehabilitation Administration | Possible irregularities in the delivery of technological equipment to consumers. | March 28, 2025 |
| 2 EQI-25-0053 | Mental Health and Addiction Services Administration | Possible irregularities in the awarding of contracts and disbursements by the Director of the Puerto Rico Drug Observatory. | June 25, 2025 |
| 3 EQI-25-035 | Mental Health and Addiction Services Administration | Possible conflict of interest between public professional duties and private interests of personnel from the Office of Federal Programs and Planning. | March 4, 2025 |
| 4 EQI-25-028 | Mental Health and Addiction Services Administration | Possible conflict of interest in the contracting of security services. | December 20, 2024 |
| 5 EQI-25-017 | Child Care and Development Administration | Conflicts of interest and mismanagement of funds through a contractor. | December 11, 2024 |

| Preliminary Examination No. | Entity | Description | Date | |
|-----------------------------|-------------|--|--|-------------------|
| 6 | EQI-25-015 | Water and Sewer Authority | Possible irregularities in the awarding of contracts by the Water and Sewer Authority. | December 11, 2024 |
| 7 | EQI-24-014 | Housing Finance Authority | Alleged obligation in certifying the reduction of payroll for trust employees. | October 17, 2024 |
| 8 | EQI-25-0021 | Highway and Traffic Safety Commission | Possible irregularities and deficiencies in control mechanisms related to staff attendance records. | June 30, 2025 |
| 9 | EQI-25-004 | Puerto Rico Public Broadcasting Corporation | Alleged irregularities in a contract awarded between WIPR and a local television station. | December 5, 2024 |
| 10 | EQI-25-003 | State Insurance Fund Corporation | Possible misuse of a union license granted to a public employee, in violation of Act No. 26-2017, <i>Fiscal Plan Compliance Act</i> . | May 13, 2025 |
| 11 | EQI-25-007 | State Insurance Fund Corporation | Alleged administrative irregularities by an employee of the State Insurance Fund Corporation (CFSE), in contravention of the CFSE Motor Vehicle Administration and Control Regulation. | November 8, 2024 |
| 12 | EQI-24-010 | Department of Education | Possible irregularities during the procurement of materials, so as to benefit certain bidders. | October 25, 2024 |
| 13 | EQI-24-018 | Department of Education | Possible irregularities related to double compensation by employees of the Mayagüez Regional Office of the Department of Education in the Extended Academic Support Project. | August 16, 2024 |
| 14 | EQI-25-010 | Department of Education | Possible irregularities in attendance recordkeeping. | November 8, 2024 |
| 15 | EQI-25-013 | Department of Education | One employee's allegations of political discrimination, among other matters, by the Assistant Secretary of the Human Resources Division of the Department of Education. | February 3, 2025 |

| Preliminary Examination No. | | Entity | Description | Date |
|-----------------------------|-------------|--|---|-------------------|
| 16 | EQI-24-021 | Department of Education | Alleged deficiencies in managing endorsements for school bus drivers under the School Bus Clean Rebate Program (EPA's 2022 CSB Rebate Program Funds). | December 6, 2024 |
| 17 | EQI-25-037 | Department of Education | Possible improper payment for an incomplete purchase order received at a school. | Marzo 28, 2025 |
| 18 | EQI-25-025 | Department of Natural and Environmental Resources | Possible lack of internal controls in the Maritime Security Division of the Department of Natural and Environmental Resources. | June 11, 2025 |
| 19 | EQI-25-020 | Department of Natural and Environmental Resources | Alleged irregularities regarding the custody of vessel registration tags. | December 5, 2024 |
| 20 | EQI-25-030 | Department of Health | Alleged irregularities in the use of an official vehicle. | February 14, 2025 |
| 21 | EQI-24-013 | Department of Health | Alleged irregularities in invoices paid for the maintenance of a power substation and in the receiving process. | November 12, 2024 |
| 22 | EQI-25-022 | Department of Health – Division of Services for Adults with Intellectual Disabilities | Possible irregularities in payments to two (2) contractors and two (2) employees for services not rendered. | December 18, 2024 |
| 23 | EQI-25-001 | Department of Health | Alleged irregularities in the use of a motor vehicle. | October 1, 2024 |
| 24 | EQI-25-018 | Department of Health | Allegations related to the \$70 fee for fingerprint certifications required under Act No. 300-1999 for participants in the recruitment process of Home Service Assistants under the Labor Connection Program. | June 26, 2025 |
| 25 | EQI-25-0050 | Department of Transportation and Public Works | Possible irregularities in actions taken for the repair of official vehicles at a private mechanic shop. | June 25, 2025 |

| Preliminary Examination No. | | Entity | Description | Date |
|-----------------------------|------------|--|---|-------------------|
| 26 | EQI-25-011 | Department of Labor and Human Resources | Possible irregularities in the contracting of professional services. | January 22, 2025 |
| 27 | EQI-24-024 | Public Service Regulatory Board | Possible excessive costs for the repair of a motor vehicle and alleged favoritism toward a supplier. | July 18, 2024 |
| 28 | EQI-25-043 | Puerto Rico Police Bureau | Preliminary assessment regarding alleged misuse of an official vehicle. | May 20, 2025 |
| 29 | EQI-25-016 | Office of the Patient Advocate | Preliminary assessment regarding alleged irregularities in the functions performed by a professional services contractor. | November 12, 2025 |

Released Investigation Reports*

| Investigation No. | | Entity | Description | Date |
|-------------------|---------------|--|--|-------------------|
| 1 | OIG-QI-25-013 | Public Housing Administration | Irregularities and overtime payment patterns in the Public Housing Administration Security Office. | March 18, 2025 |
| 2 | OIG-QI-25-008 | Child Care and Development Administration | Possible irregularities involving retroactive payments made to contractors in the IT Department. | February 11, 2025 |
| 3 | OIG-QI-25-017 | State Insurance Fund Corporation | Investigation related to payment agreements, contract awards, and document control at the State Insurance Fund Corporation. | June 9, 2025 |
| 4 | OIG-QI-25-011 | Department of Education | Possible irregularities in the handling and custody of funds at the Padre Rufo Bilingual School in San Juan. | February 25, 2025 |
| 5 | OIG-QI-25-015 | Department of Education | Operation of a youth cooperative without compliance with applicable laws and regulations, and irregularities in attendance records within the Department of Education Attendance System. | April 28, 2025 |

| Investigation No. | Entity | Description | Date | |
|-------------------|---------------|--|--|-------------------|
| 6 | OIG-QI-25-009 | Department of Natural and Environmental Resources | Possible irregularities in the inappropriate use of official vehicles. | February 18, 2025 |
| 7 | OIG-QI-25-012 | Department of Health | Possible irregularities in procurement processes, service billing, and disbursement of local and federal funds. | February 20, 2025 |
| 8 | OIG-QI-25-010 | Department of Health | Non-compliance with training requirements related to the use and handling of firearms for armed personnel in the Office of Investigations. | February 20, 2025 |
| 9 | OIG-QI-25-005 | Department of Labor and Human Resources | Possible irregularities in the management, custody, and storage of public property in the Administrative Offices of the Department of Labor and Human Resources. | December 19, 2024 |
| 10 | OIG-QI-25-014 | Department of Labor and Human Resources | Alleged pattern of political discrimination by the Department of Labor and Human Resources against five employees who have been on probationary status since 2016. | April 9, 2025 |
| 11 | OIG-QI-25-006 | School of Plastic Arts and Design | Deficiencies related to the government procurement process, non-compliance with ASG, PRITS, and EAPD regulations, among other deficiencies. | January 22, 2025 |
| 12 | OIG-QI-25-003 | Puerto Rico Institute of Culture | Evaluation of a complaint regarding compliance with procedures in the Archaeology and Ethnohistory Program of the Institute of Puerto Rican Culture and the processes for granting project authorizations under its consideration. | November 25, 2024 |
| 13 | OIG-QI-25-002 | Puerto Rico Firefighters Bureau | Possible irregularities in system controls for property management, fixed asset inventory registration, and non-compliance with the OIG Corrective Action Plan. | November 7, 2024 |

| Investigation No. | Entity | Description | Date | |
|-------------------|---------------|--|--|--------------------|
| 14 | OIG-QI-25-016 | Bureau of Transportation and Other Public Services | Investigation into the irregular use of official vehicles by public employees of the Bureau of Transportation and Other Public Services. | May 6, 2025 |
| 15 | OIG-QI-25-018 | Puerto Rico Firefighters Bureau | Possible irregularities in the inspection and renewal process of vehicle tags for the fleet in the Ponce-Guayama and Aguadilla-Mayagüez zones of the Puerto Rico Fire Department. | June 27, 2025 |
| 16 | OIG-QI-25-007 | Emergency Management and Disaster Administration Bureau | Administrative irregularities by a Director in the delegation of functions and use of official vehicles at the Bureau of Emergency Management and Disaster Administration. | January 31, 2025 |
| 17 | OIG-QI-25-001 | Teachers' Retirement System | Possible irregularities in the process of reinstating a Confidential Position to a Career Civil Service Position in violation of statutory requirements under the Teacher's Retirement System. | September 20, 2024 |
| 18 | OIG-QI-25-004 | Teachers' Retirement System | Possible irregularities and lack of internal controls in pension payments to deceased teachers. | December 9, 2024 |

* Preliminary evaluations and investigations are published on our official website: www.oig.pr.gov.

As a result of the findings and investigations conducted by the Complaints and Investigation Division (QI) for Fiscal Year 2024-2025, a total of **\$7,003,213.51 in questioned costs** were identified.

The questioned costs were broken down by investigation report number and are distributed as follows:

| Investigation No. | Questioned Costs |
|-------------------|------------------|
| OIG-QI-25-004 | \$5,008,222.00 |
| OIG-QI-25-005 | \$804.85 |
| OIG-QI-25-006 | \$1,280,653.50 |
| OIG-QI-25-007 | \$1,311.32 |

| Investigation No. | Questioned Costs |
|-------------------|------------------|
| OIG-QI-25-012 | \$83,003.86 |
| OIG-QI-25-013 | \$43,403.16 |
| OIG-QI-25-017 | \$585,814.82 |



Given their significance and the strong public interest they have generated, we are spotlighting four key investigations:

1. Investigation Report OIG-QI-25-004

Entity Involved: Teachers' Retirement System

The Complaints and Investigation Division conducted investigation QI-312-22-010 within the Teachers' Retirement System (hereinafter, SRM) *motu proprio* pursuant to the provisions of Article 7(t) of Act No. 15-2017, as amended, known as the *Puerto Rico Inspector General Act* (hereinafter, Act No. 15-2017). The information gathered by the OIG was up to May 31, 2024. The investigation began after public information surfaced regarding possible disbursements of pension payments to deceased teachers. The QI Division initiated a preliminary evaluation to validate the information, assess the situation, and identify potential causes and effects impacting government operations.

Following the preliminary evaluation, the investigation uncovered multiple transactions that resulted in the disbursement of public funds to deceased teachers. These actions were in direct violation of the provisions established under Act No. 230 of July 23, 1974, as amended, known as the *Puerto Rico Government Accounting Act*, as well as other applicable state regulations.

The investigation revealed significant weaknesses in internal controls, which allowed improper payments to individuals who were already deceased. It also uncovered a lack of due diligence in removing deceased retirees from the payroll system. Furthermore, deficiencies were identified in the reconciliation process for debt balances related to these payments, as well as in the efforts to recover funds from family members who received these disbursements improperly.

The issues outlined in this report represent more than \$5 million (\$5,008,222) in questioned costs, corresponding to pension payments made to teachers who had passed away but continued to receive benefits.

For further details on this intervention, see [Investigation Report OIG-QI-25-004](#).

2. Investigation Report OIG-QI-25-012

Entity Involved: Department of Health

The investigation originated from allegations of irregularities in contracting and invoice payments for services rendered. Specifically, concerns were raised regarding the management of the Department of Health (hereinafter, DS) property and the purchase of equipment through a maintenance service contract with Company A. During the investigation, the OIG reviewed contracts, invoices, and payments for professional services awarded by DS to Contractor A. The findings confirmed multiple irregularities in the awarding of service contracts, invoicing practices, and payment processes. Key findings include:

- The DS allowed Contractor A to overbill by at least \$83,003.86, of which approximately \$25,812.00 corresponded to a period when no valid contract existed between the parties.
- The DS approved a contract with Contractor A that was applied retroactively.
- The DS engaged Contractor A despite presenting a Certificate of Registration from the Unique Professional Registry with irregularities, as the employer Social Security number listed in the contract did not match the number registered in the Unique Professional Registry.
- The DS certified invoices from Contractor A that were incomplete and lacked the required detail under current regulations.
- The DS permitted Contractor A to bill and collect payment for services at eight facilities not covered under the contract, violating its provisions.
- The DS processed invoices from Contractor A that included the purchase of equipment not contemplated in the contract.
- The DS used federal funds to cover improper invoices submitted by Contractor A.
- The DS failed to exercise due diligence in certifying and verifying contracts and mandatory clauses for Contractor A.

The issues identified in this report represent at least **\$27,183,410.70 in questioned costs, involving both state and federal funds**. Of this amount, **\$83,003.86 corresponds to overbilling by Contractor A**.

For further details on this intervention, see [Investigation Report OIG-QI-25-012](#).

3. Investigation Report OIG-QI-25-017

Entity Involved: State Insurance Fund Corporation

The Complaints and Investigation Division (QI) conducted investigation QI-070-24-004 into the State Insurance Fund Corporation (hereinafter, CFSE) following allegations of irregularities in the disbursement of public funds to Contractor A. The contractor was operating under an expired contract, and services were paid through "Payment Agreements." It was further alleged that the CFSE Deputy Administrator refused to formalize a new contract with Contractor A for services related to the storage of inactive medical records during a relocation period, after selecting Contractor B. Concerns were also raised that legal opinions obtained by CFSE regarding the contracting process and the payment plans for Contractor A during the transition supported claims that services to injured workers and the use of public funds were negatively impacted by the Deputy Administrator's decision.

Acting under the authority granted by Article 7 of Act No. 15-2017, the QI Division initiated an intervention to assess potential violations, deficiencies, and their impact on government operations. Based on the information gathered, it was determined that between October 30, 2021, and March 31, 2023, CFSE failed to comply with legal requirements governing the acquisition of services for the collection, registration, transportation, storage, handling, disposal, and destruction of medical and administrative records. The investigation identified an estimated **\$585,814.82 in questioned costs**, including \$374,119.42 paid through Payment Agreements without a valid contract and \$211,695.40 in retroactive disbursements, both in violation of applicable regulations. Additionally, CFSE failed to meet its legal obligation to appoint a Records Administrator, as required by law and regulation.

For further details on this intervention, see [Investigation Report OIG-QI-24-017](#).

4. Investigation Report OIG-QI-25-006

Entity involved: School of Plastic Arts and Design (hereinafter, EAPD)

The investigation confirmed most of the allegations regarding irregularities in the contracting of professional services at EAPD, with the exception of those related to other technical services that should have been procured through the General Services Administration (ASG), as such contracts were not identified in the selected sample.

The analysis of the information and documents collected revealed the following key irregularities:

- Formalization of contracts in violation of regulations governing government procurement.

- Contracting technology services in non-compliance with standards issued by PRITS.
- Awarding contracts to vendors without requiring the mandatory certification from the Unique Professional Registry.
- Granting professional service contracts to EAPD employees, contrary to applicable regulations.
- Failure to review and adhere to internal regulations.

These findings demonstrate that EAPD officials and employees failed to exercise due diligence and deviated from laws and regulations governing public procurement, as well as those established by PRITS, ASG, and the entity's own policies.

The deficiencies identified in the formalized contracts represented **costs totaling \$1,280,653.50**.

For further details on this intervention, see [Investigation Report OIG-QI-25-006](#).

II. Orders and Complaints

During Fiscal Year 2024-2025, the QI Division issued 16 orders and 3 complaints, detailed as follows:

| Orders | Entity |
|---|--|
| OIG-QI-23-003, issued on December 12, 2024 | Department of Natural and Environmental Resources (DRNA) |
| OIG-QI-23-005, issued on December 12, 2024. | Department of Natural and Environmental Resources (DRNA) |
| OIG-QI-23-001, issued on July 3, 2024. | Department of Transportation and Public Works (DTOP) |
| OIG-QI-23-004, issued on July 3, 2024. | Maritime Transportation Authority (ATM) |
| OIG-QI-23-006, issued on July 3, 2024. | Public Buildings Authority (AEP) |
| OIG-QI-24-001, issued on July 3, 2024. | Department of Transportation and Public Works (DTOP) |
| OIG-QI-24-008, issued on July 3, 2024. | Puerto Rico Land Authority (ATPR) |
| 2024-OMC-QI-0001, issued on November 7, 2024. | Puerto Rico Fire Department (NCBPR) |
| 2025-OMC-QI-0001, issued on February 4, 2025. | Puerto Rico Fire Department (NCBPR) |
| 2025-OSC-QI-0001, issued on January 9, 2025. | Department of Public Safety (DSP) |

| Orders | Entity |
|---|--|
| 2025-OSC-QI-0002, issued on February 4, 2025. | Mental Health and Addiction Services Administration (ASSMCA) |
| 2025-OMC-QI-002, issued on April 4, 2025. | Puerto Rico Land Authority (ATPR) |
| 2025-OSC-QI-0003, issued on April 9, 2025. | Department of Labor and Human Resources (DTRH) |
| 2025-OMC-QI-0003, issued on June 23, 2025. | Department of Transportation and Public Works (DTOP) |
| 2025-OSC-QI-0004, issued on June 10, 2025. | Puerto Rico Conservatory of Music (CMPR) |
| 2025-OMC-QI-0004, issued on June 23, 2025. | Department of Natural and Environmental Resources (DRNA) |

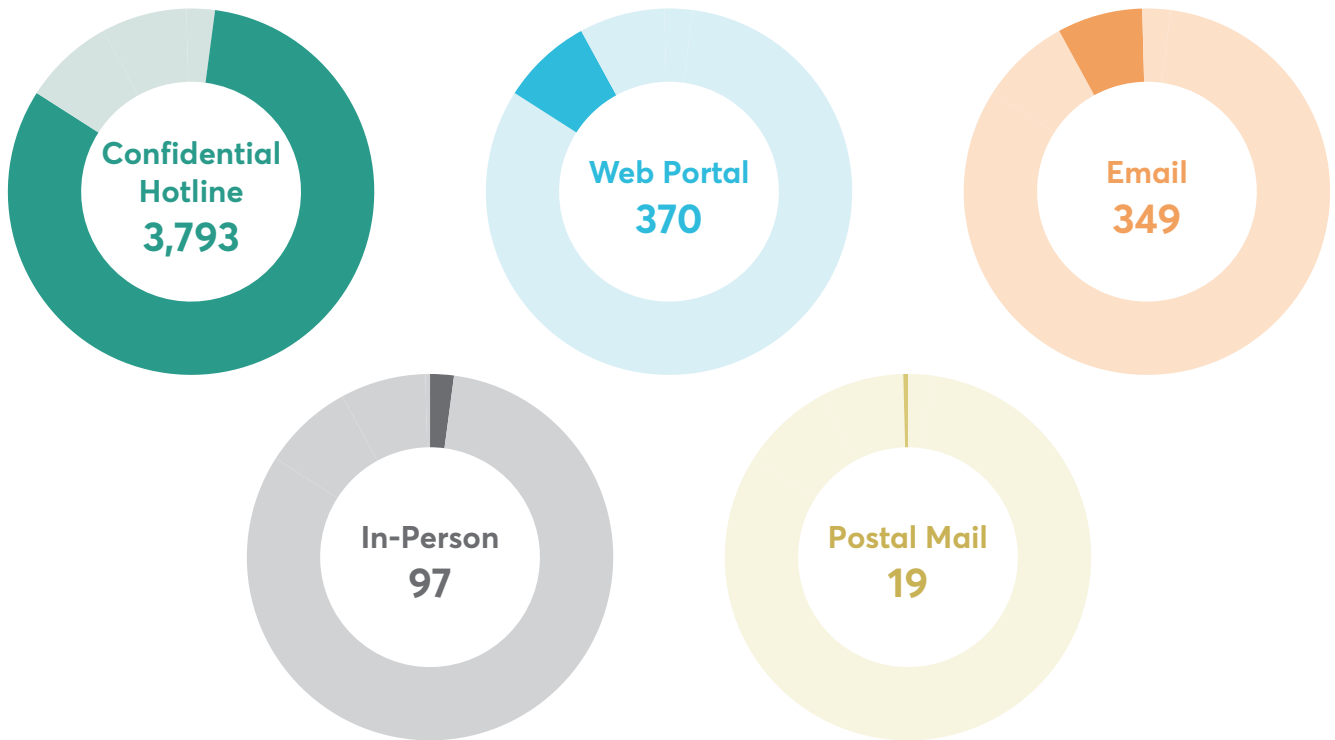
| Complaints | Entity |
|---|---|
| 2024-Q-0001, filed on September 20, 2024. | Puerto Rico Government Retirement Board (JRGPR) |
| 2025-Q-0001, filed on January 31, 2025. | Puerto Rico Emergency Management Bureau (NMEAD) |
| 2025-Q-0002, filed on May 6, 2025. | Public Service Regulatory Board (JRSP) |

III. Complaints, Confidential Tips and Referrals

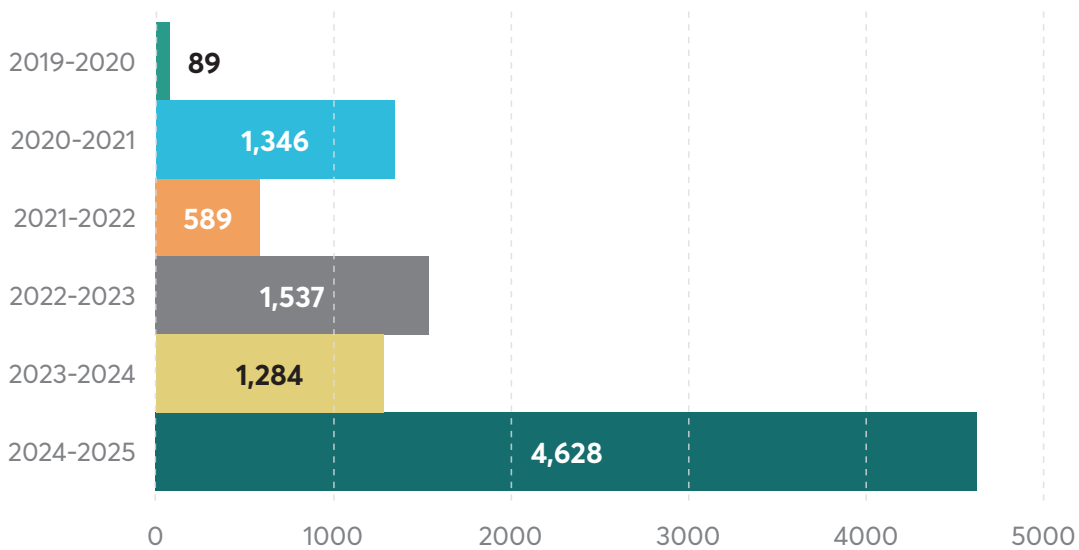
Regulation No. 9135, known as the *Regulation on Programmatic Matters of the Office of the Inspector General of Puerto Rico*, delegates to the QI Division the responsibility to receive complaints, confidential tips, and referrals; evaluate their content and jurisdiction; recommend appropriate actions; maintain and preserve documentation; and prepare the required reports.

During Fiscal Year 2024-2025, the QI Division received complaints, confidential tips, and referrals through the available channels, including the confidential hotline, posters placed in entities under OIG jurisdiction, email, the *Informa* link, and in-person visits to OIG facilities. The complaints, confidential tips, and referrals received were as follows:

Complaints, Confidential Tips, and Referrals - FY 2024-2025



Complaints, Confidential Tips, and Referrals by Fiscal Year



IV. Collaborations

During Fiscal Year 2024-2025, the QI Division strengthened collaborations with local entities, including the *Puerto Rico Innovation and Technology Service (PRITS)*, with whom a Memorandum of Understanding (MOU) was signed during the fiscal year. This partnership facilitated the compilation of critical information for Investigation Report

OIG-QI-24-016. Additionally, the QI Division reinforced its participation in the **Group for the Prevention and Eradication of Corruption**, as established under Act No. 2-2018, known as the *Anti-Corruption Code for a New Puerto Rico*. The QI team also worked closely with the *FBI Public Corruption Task Force*, sharing relevant information and collaborating on ongoing investigations with potential for joint action.

Collaborative efforts were also integrated with various state and federal entities, significantly enriching the development of several investigations. Among these, the Puerto Rico Police Bureau, through its Stolen Vehicles Unit, provided technical support to identify replaced parts in vehicles belonging to the Puerto Rico Aqueduct and Sewer Authority. The Demographic Registry, under the Department of Health, assisted in validating family relationships in a case involving potential nepotism. The Department of Treasury granted access to the RHUM platform, which allowed the verification of personnel-related transactions, and collaborated in investigations concerning alleged identity theft linked to vehicle imports, as well as in the review of fines recorded in the General Fund following allegations of their removal at CESCO facilities.

The General Services Administration provided access to data recorded in the Unified Registry of Bidders (RUL) and Unified Registry of Suppliers (RUP) systems, while the Office of Permits Management enabled the use of the Single Business Portal as a validation tool. The Office of Government Ethics also played a key role in our efforts by promptly responding to inquiries regarding training completed by public employees, collaborating on joint investigations, and facilitating information about entities outside OIG's direct jurisdiction. Finally, collaboration with the Office of the Comptroller of Puerto Rico allowed the initiation of a joint investigation.

V. Training and Professional Development

During Fiscal Year 2024-2025, the OIG promoted the continuous professional development of its investigative staff through a structured training agenda focused on strengthening investigative excellence and ensuring the effective application of the OIG Investigation Manual. As part of these efforts, a form was designed to identify specific training needs, which allowed the coordination of key workshops aimed at enhancing personnel skills.

Throughout the fiscal year, several theoretical and practical workshops were offered, including: (1) Strategies for Information Gathering, (2) Interview and Interrogation Techniques, (3) Professional Writing, (4) Proper Handling of References and Numbering in Reports or Administrative Files, and (5) Oversight of Public Funds and Evidence Management within the Context of Investigations. These initiatives have significantly contributed to institutional strengthening and compliance with the highest standards of investigative rigor.

VI. Corrective Action Plan

The Corrective Action Plan (CAP) is the work plan that must be prepared and submitted to the OIG by the chief official of an intervened entity or any other public servant required to address the recommendations issued in OIG reports. This CAP is developed pursuant to Article 7, subsections (h) and (i) of Act No. 15-2017.

During Fiscal Year 2024-2025, 22 CAP reports were issued as of March 18, 2025. After that date, reports generated by the Complaints and Investigation Division were handled by the Corrective Action Plan Division. These reports impacted 20 government agencies. Of these, 5 CAPs were closed, which contained 9 recommendations issued by the OIG to the intervened entities.

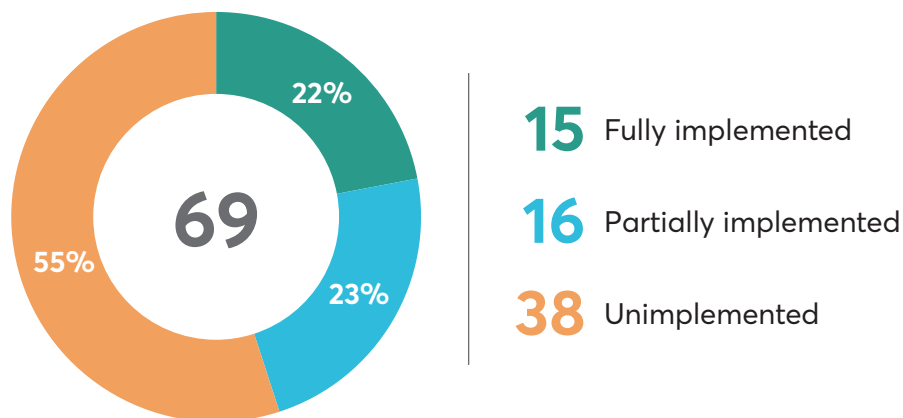
Currently, there are 17 open CAPs, of which six (6) have been addressed by the entities, with a total of 16 recommendations partially implemented.

The following CAPs corresponding to reports issued during Fiscal Year 2024-2025 have been closed:

- OIG-QI-25-002: Department of Public Health (Puerto Rico Firefighters Bureau)
- EQI-25-007: State Insurance Fund Corporation
- OIG-QI-25-003: Puerto Rico Institute of Culture
- OIG-QI-25-005: Puerto Rico Police Bureau

For Fiscal Year 2024-2025, a total of 69 recommendations were issued, of which 16 have been partially implemented, 15 have been fully implemented, and 38 remain unimplemented.

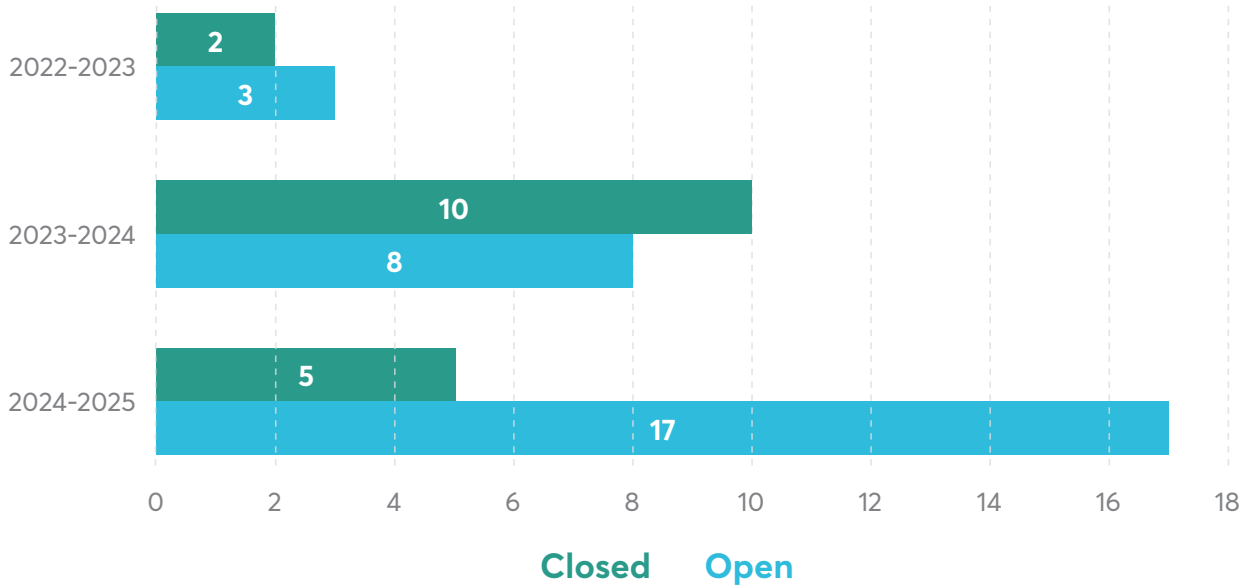
Corrective Action Plan - FY 2024-2025 Recommendations' Status



During Fiscal Year 2024-2025, the QI Division closed five (5) CAPs corresponding to reports issued in that fiscal year. In addition, it monitored CAPs from previous years. As

a result, a total of ten (10) CAPs from Fiscal Year 2023-2024 and two (2) CAPs from Fiscal Year 2022-2023 were closed. This brings the total to seventeen (17) CAPs closed as of June 30, 2025, which contained fifty-one (51) recommendations issued by the OIG.

Corrective Action Plan - Closed CAPs as of June 30, 2025



Closed CAPs for Fiscal Year 2023-2024:

- OIG-QI-24-002: School of Plastic Arts and Design
- OIG-QI-24-004: Office for Socioeconomic and Community Development
- OIG-QI-24-005: Local Redevelopment Authority
- OIG-QI-24-007: Puerto Rico Police Bureau
Department of Public Safety
- OIG-QI-24-008: Puerto Rico Land Authority
- OIG-QI-24-009: Puerto Rico Department of Education
Public Buildings Authority
- OIG-QI-24-010: Puerto Rico Department of the Family
- OIG-QI-24-016: PR Innovation and Technology Services

Closed CAPs for Fiscal Year 2022-2023:

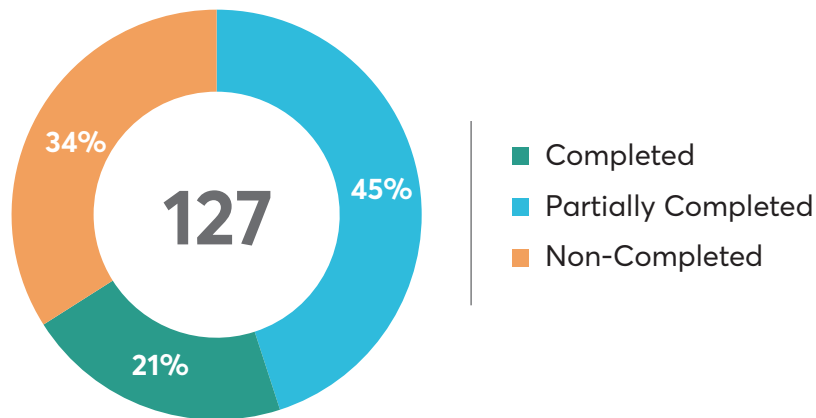
- OIG-QI-23-004: Maritime Transportation Authority
- OIG-QI-23-005: Department of Natural and Environmental Resources
(National Parks Program)

Reports with active CAPs

As of June 30, 2025, the QI Division has 28 active CAP reports pending follow-up, which include a total of 127 recommendations.

Below is the status of the recommendations:

Corrective Action Plan Status of Recommendations as of June 30th, 2025



Among the most significant achievements during the 2024–2025 period are the following: the correction of findings related to the management and recording of fixed assets, compliance with Department of Treasury regulations, the effective designation of personnel responsible for property, and the recovery of public funds that were improperly used, as detailed below.

| Recommendations | |
|--|--------------------------------------|
| Recommendations per Responsible Entity | Cumulative Number of Recommendations |
| Entities or Officials | 122 |
| Boards | 5 |
| Total | 127 |

Puerto Rico Firefighters Bureau (NCBPR) (CAP OIG-QI-25-002)

- Compliance with Department of Treasury Regulation No. 11, Basic Standards for the Control and Accounting of Fixed Assets:
 - Submission of physical inventory of assets.
 - Appointment of the Permanent Property Officer.

- Appointment of the Alternate Property Officer.
- Submission of the Authorized Signatures Register.

State Insurance Fund Corporation (CFSE) (CAP EQI-25-007)

2. Successful recovery of public funds corresponding to fuel and toll expenses incurred between November 17, 2023, and December 4, 2023.



LEGAL AFFAIRS

DIVISION (AL)



| Legal Affairs Division (AL)

The Legal Affairs Division (hereinafter, AL Division) of the Office of the Inspector General is responsible for providing high-quality legal services to ensure compliance with Act No. 15-2017 and related regulations. It also promotes ethics, integrity, and responsible public management.

Among the legal services provided by the AL Division are the execution of investigations, analysis of legislation, regulations, case law, and facts related to cases and situations under the jurisdiction of the OIG. It also provides support to the organizational structure, advising the Inspector General on the application of standards regarding programmatic matters.

As part of the achievements during fiscal year 2024–2025, the recruitment process was completed, thereby strengthening the legal team with valuable new human resources to fulfill assigned functions. The organizational chart of the AL Division consists of an Associate Inspector, Attorneys, Legal Officers, an Office Legal Systems Administrator, and an Office Administrator I.

Furthermore, during this fiscal period, the AL Division continued to increase the number of consultations addressed. In this regard, a total of **406** requests were reported. These consultations cover various topics and are divided into internal, governmental, and citizen inquiries, focusing on sound public administration and compliance with the law.

In addition, the OIG Secretariat, which is part of the AL Division, fulfilled its responsibility to manage adjudicative processes, notifications, and administrative hearings. During the same period, multiple processes were handled, including complaints, orders to show cause, and reviews.

Likewise, the OIG also fulfilled its responsibility to analyze and process explanatory memoranda requested by the Legislative Assembly, presenting a total of **31 explanatory memoranda** during fiscal year 2024–2025, addressing various legal and regulatory matters.

During fiscal year 2024–2025, the OIG appeared before the Trial Court to claim recovery of improper payments received by public officials as a result of the *Pandemic Unemployment Assistance* (PUA), prevailing in its claim before the judicial forum.

In summary, the AL Division continued providing competent legal advice, address consultations and adjudicative processes, contributing to transparency and compliance in public administration. Considering these circumstances, below are the achievements of the AL Division during fiscal year 2024–2025.

I. Consultations

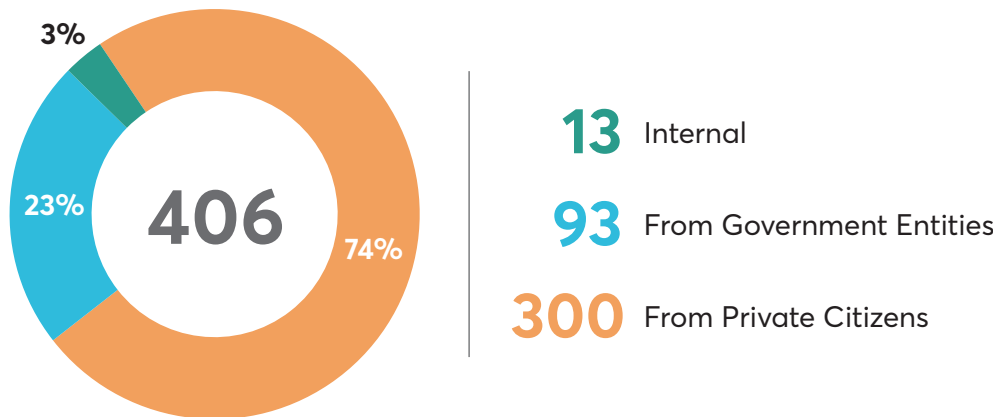
In accordance with the provisions of our Organic Act, the OIG reaffirms its commitment to providing public servants with advice on matters related to sound public administration, government contracting, property management, and public funds, among others. To that end, through the AL Division, we address inquiries from other government entities, officials, and public servants, as well as from the general public. Likewise, we respond to

internal consultations from other divisions or offices within the OIG in the exercise of the jurisdiction and authority granted by Act No. 15–2017.

As part of our efforts to optimize services and respond more promptly to public needs, during this fiscal year a new digital platform was implemented for processing consultations. This tool has allowed the agency to channel and manage requests more effectively. The initiative represents a firm step toward technological modernization and operational efficiency.

During fiscal year 2024–2025, a total of **406 consultations** were received, all addressed by our attorneys. Of these consultations, 13 were internal, 93 came from government entities, and 300 from private citizens. It is worth noting that these results continue to reflect a solid and consistent increase in this service within the AL Division.

Consultations



As a result, we are pleased to report that, compared to previous years, there has been a significant increase in the number of consultations handled.

As in previous years, there is a noticeable increase in citizen participation, as more individuals turn to the OIG because of its publications, reports, trainings, or interventions.

Below is the breakdown of consultations handled during fiscal year 2024–2025:

| No. | Reference |
|-----|---|
| 1 | Citizen Consultation – Excessive Aqueduct and Sewer Authority (AAA) billing |
| 2 | Citizen Consultation – Barrel full of oil next to property |
| 3 | Citizen Consultation – Loss of electoral card and request for a copy |
| 4 | Citizen Consultation – Restoration of AAA service |
| 5 | Entity Consultation – Requirements for online continuing education |

| No. | Reference |
|-----|---|
| 6 | Citizen Consultation – AAA bills for high consumption, with no apparent reason |
| 7 | Citizen Consultation – Social Security for disability |
| 8 | Entity Consultation – Request for certification from the OIG |
| 9 | Citizen Consultation – Request for criminal record |
| 10 | Internal Consultation – Investigation related to irregularities in the government contracting process |
| 11 | Entity Consultation – Request for guidance on the management of public property |
| 12 | Entity Consultation – Irregularities in the Administrative Services Office of the DTRH |
| 13 | Citizen Consultation – Alleged government corruption scheme involving CIC Police employees, justice prosecutors, and judges of the Judicial Branch |
| 14 | Citizen Consultation – Issues due to blocked service account |
| 15 | Citizen Consultation – Pending payment for services provided as a school nurse |
| 16 | Entity Consultation – Regarding Regulation, Circular Letter, guide, or policy stating that amendments cannot exceed 25% of the original contract amount |
| 17 | Citizen Consultation – Process for selling real estate in Puerto Rico |
| 18 | Citizen Consultation – Permits required for tree cutting |
| 19 | Citizen Consultation – Tree destruction and construction without permits |
| 20 | Citizen Consultation – Issues with AAA billing |
| 21 | Citizen Consultation – Regarding zoning classification |
| 22 | Citizen Consultation – Registration with the CEE |
| 23 | Citizen Consultation – Estimated AAA bills |
| 24 | Citizen Consultation – Request for criminal record for residency |
| 25 | Citizen Consultation – DRNA permit to operate a business |
| 26 | Citizen Consultation – Incorrect sewer billing in Ceiba |
| 27 | Citizen Consultation – Recreational fishing license in Puerto Rico |
| 28 | Citizen Consultation – Epidemic of overdose deaths in Puerto Rico |
| 29 | Citizen Consultation – Permit for kayaking in Laguna Grande at night |

| No. | Reference |
|-----|---|
| 30 | Internal Consultation – Irregularities related to a partial assignment of an ATI employee to functions in the LRA |
| 31 | Citizen Consultation – Request for assistance to obtain autopsy report |
| 32 | Citizen Consultation – Requests information to file a claim and meter review |
| 33 | Internal Consultation – Request from the Department of Treasury for destruction of information |
| 34 | Citizen Consultation – Document validation for employment |
| 35 | Citizen Consultation – Communities affected by the Río Grande Manatí Mitigation Plan |
| 36 | Citizen Consultation – Double billing (Solar System and LUMA) |
| 37 | Citizen Consultation – Passport on hold |
| 38 | Citizen Consultation – Change of voter address |
| 39 | Internal Consultation – Information requirement issued as part of the AAA procedure |
| 40 | Citizen Consultation – Complaint filed with AAA |
| 41 | Citizen Consultation – Appeal of determination issued by Luma Energy |
| 42 | Citizen Consultation – Guidance on services from the Department of Transportation and Public Works |
| 43 | Citizen Consultation – Filing of confidential complaint |
| 44 | Entity Consultation – Minimum width requirement for truck passageways, specifically for fire lines |
| 45 | Entity Consultation – Expansion of project at Plaza Las Américas |
| 46 | Citizen Consultation – Higher Education Council |
| 47 | Citizen Consultation – Regulations for septic tank in housing |
| 48 | Citizen Consultation – Property at risk without drainage |
| 49 | Internal Consultation – Waiver for public servants of the agency to enroll and take training with the OIG |
| 50 | Citizen Consultation – AAA account balance |
| 51 | Citizen Consultation – Incident with manhole cover on Ave. Severo Quiñones in Carolina |
| 52 | Citizen Consultation – Process for child support payment |

| No. | Reference |
|-----|--|
| 53 | Citizen Consultation – Feasibility of charging the Government for employee file copy request |
| 54 | Citizen Consultation – Procedure and permits for tree cutting |
| 55 | Citizen Consultation – Information on pending projects related to fishermen’s docks, recreational aquatic facilities in lakes, and nature reserves |
| 56 | Citizen Consultation – Issues obtaining criminal record document |
| 57 | Citizen Consultation – Problems registering for PAN Summer EBT program |
| 58 | Citizen Consultation – Request for intervention due to sewage water |
| 59 | Citizen Consultation – Continued AAA billing despite lack of service |
| 60 | Internal Consultation – Interpretative Rule No. 005 of ASG |
| 61 | Entity Consultation – Legislation on permits |
| 62 | Citizen Consultation – Early voting process |
| 63 | Entity Consultation – Guidance on payment for time worked after appointment in a government agency |
| 64 | Citizen Consultation – License or permit for fishing in Puerto Rico |
| 65 | Entity Consultation – Regulation 9571 regarding use of agency law firm for sworn statements |
| 66 | Citizen Consultation – AAA bill claim |
| 67 | Citizen Consultation – PRIDCO properties |
| 68 | Citizen Consultation – Boundary issues |
| 69 | Citizen Consultation – Meter review and/or replacement |
| 70 | Citizen Consultation – Billing issue for elderly person with AAA |
| 71 | Citizen Consultation – Services offered by OIG |
| 72 | Citizen Consultation – Salary scale for social workers |
| 73 | Citizen Consultation – PAN services in Puerto Rico |
| 74 | Citizen Consultation – Billing issues with AAA |
| 75 | Citizen Consultation – TANF assistance |
| 76 | Citizen Consultation – Criminal record validation system |

| No. | Reference |
|-----|--|
| 77 | Citizen Consultation – Waiver regarding old gasoline in Puerto Rico |
| 78 | Citizen Consultation – Issues with Manantial de Agua |
| 79 | Entity Consultation – Issues with the system for obtaining good conduct certificate |
| 80 | Entity Consultation – Complaint before DRNA |
| 81 | Entity Consultation – Official website of the Ports Authority does not display form to request port ID card |
| 82 | Citizen Consultation – Requirements to participate in vote control for the 2024 elections |
| 83 | Citizen Consultation – Service assistant (T-1) |
| 84 | Citizen Consultation – Procedural process for fishing license application in Puerto Rico |
| 85 | Entity Consultation – Development of project subject to compensation |
| 86 | Entity Consultation – Pre-intervention process for contracts and invoices |
| 87 | Entity Consultation – Pier construction |
| 88 | Citizen Consultation – Internal auditor position in municipalities |
| 89 | Entity Consultation – Search for contractors disqualified by the Federal Government |
| 90 | Citizen Consultation – Record of historical images |
| 91 | Citizen Consultation – Issues with residence due to declaration as a public nuisance |
| 92 | Internal Consultation – Applicability of Act No. 104-2002 |
| 93 | Citizen Consultation – Alleged illegal transfer of an elderly person under the custody of the Department of the Family |
| 94 | Citizen Consultation – Fraud against a veteran by an attorney and acquaintances |
| 95 | Internal Consultation – Response regarding OIG intervention before the Office of the Electoral Comptroller (OCE) |
| 96 | Citizen Consultation – Issues in a nonprofit institution |
| 97 | Entity Consultation – Search for information on how to improve inefficiency in the enrollment system at UPR, Río Piedras |
| 98 | Citizen Consultation – Difficulty obtaining treatments for their child |
| 99 | Citizen Consultation – Legality of publishing six internal job postings for different positions at the Department of Corrections and Rehabilitation (DCR) during an electoral ban period |

| No. | Reference |
|-----|--|
| 100 | Citizen Consultation – Harassment and abuse by ex-husband and associates related to a debt transferred without consent |
| 101 | Citizen Consultation – Government assistance regarding a beehive at a business located in Punta Santiago, Humacao |
| 102 | Citizen Consultation – Request for assistance to resolve issues related to calculation and acquisition of State Insurance Fund (CFSE) policies for installation and maintenance of laboratory equipment |
| 103 | Citizen Consultation – Guidance to resolve delays and misinformation related to changing the user of a commercial water connection by AAA and ORANF |
| 104 | Citizen Consultation – Issues with registering vehicle tag |
| 105 | Citizen Consultation – Liquidation of a banking entity before the Office of the Commissioner of Financial Institutions (OCIF) |
| 106 | Entity Consultation – Electoral drill at school |
| 107 | Citizen Consultation – Lack of action by company to remove its equipment, causing significant damage to the sender’s home |
| 108 | Citizen Consultation – Alleged deceptive practices by natural products company |
| 109 | Citizen Consultation – Harassment by condominium administration after requesting information about policies and their management |
| 110 | Citizen Consultation – Process for submitting consultations to the OIG |
| 111 | Citizen Consultation – Participation in political-party activities by an employee in the position of Internal Audit Advisor |
| 112 | Citizen Consultation – Issues reactivating as a voter using the ERE system |
| 113 | Entity Consultation – Theft of a car stolen by the consultant’s neighbors |
| 114 | Citizen Consultation – Possible violations of regulations and human rights, specifically regarding elderly persons with disabilities |
| 115 | Entity Consultation – Training requirements for public employees under Act No. 15-2017, particularly whether there are specific regulations establishing a minimum number of hours or mandatory requirements for training in auditing, control, and public administration, similar to the continuing education hours in ethics required by the OEG |
| 116 | Citizen Consultation – Change of ownership on an account |
| 117 | Citizen Consultation – License requirements for fishing in Puerto Rico |
| 118 | Entity Consultation – Segregation process under current legal framework |

| No. | Reference |
|-----|--|
| 119 | Citizen Consultation – Legal procedure regarding alleged illegal construction without permits for more than two years |
| 120 | Citizen Consultation – Rights regarding suspension of electric service by LUMA Energy |
| 121 | Citizen Consultation – Cancellation of contract without due process |
| 122 | Citizen Consultation – Guidance on process for filing a complaint against a public official |
| 123 | Citizen Consultation – Assistance with matters related to the Department of the Family office in Camuy |
| 124 | Entity Consultation – Absence of nullity clause in government invoices |
| 125 | Citizen Consultation – Legal procedure for fire department certification for commercial establishment |
| 126 | Citizen Consultation – Location of high-voltage transformer near apartment entrance |
| 127 | Citizen Consultation – Guidance for mother of a minor with autism regarding child support process in Puerto Rico |
| 128 | Citizen Consultation – Rental through Section 8 program |
| 129 | Entity Consultation – Positions requiring training, according to Circular Letter OIG-CC-2024-04 |
| 130 | Entity Consultation – Preparation of a signature register in the context of fiscal pre-intervention |
| 131 | Citizen Consultation – Search for collaboration opportunities in an institution by a U.S. Army soldier transitioning to civilian life |
| 132 | Citizen Consultation – Denial of early voting by mail to an 86-year-old voter |
| 133 | Citizen Consultation – Possibility for a full-time permanent teacher to work another job in private entities while employed by the department |
| 134 | Citizen Consultation – Process to report a sewer malfunction |
| 135 | Entity Consultation – Guidance on obligations related to creating accounts in the new online continuing education portal, OIG Institute, and compliance with continuing education hours as established in Circular Letters OIG-CC-2024-04 and OIG-CC-2024-05 |
| 136 | Citizen Consultation – Fishing license in Puerto Rico |
| 137 | Citizen Consultation – AAA billing |
| 138 | Citizen Consultation – ORANF office |
| 139 | Citizen Consultation – Lack of consistent water supply in the sender's home |

| No. | Reference |
|-----|--|
| 140 | Citizen Consultation – Delay in child support case |
| 141 | Citizen Consultation – Guidance on housing application |
| 142 | Citizen Consultation – Subsidized housing program |
| 143 | Citizen Consultation – Issues with water meter for over two years |
| 144 | Citizen Consultation – Difficulty obtaining criminal record certificate |
| 145 | Citizen Consultation – AAA billing issues |
| 146 | Citizen Consultation – Labor rights of a person who worked for three years in a restaurant without taking vacation and without signing a specific contract |
| 147 | Entity Consultation – Interpretation of a circular letter regarding continuing education responsibility related to payroll positions |
| 148 | Entity Consultation – Application of Circular Letter OIG-CC-2024-04, specifically regarding positions required to take eight hours of continuous training |
| 149 | Citizen Consultation – AAA billing issues |
| 150 | Entity Consultation – Signature of a supplier or contractor on a certification required to do business with the government |
| 151 | Entity Consultation – Legality of an employee’s absence from work to attend a summons issued by the Permanent Registration Board |
| 152 | Entity Consultation – Eligibility to take OIG continuing education hours |
| 153 | Entity Consultation – Supplier signature requirements on invoices |
| 154 | Entity Consultation – Applicability of Circular Letter OIG-CC-2024-04 to position |
| 155 | Citizen Consultation – Assistance regarding how to contact an entity or resolve an issue related to the Section 8 Program |
| 156 | Citizen Consultation – Invasion and tree pruning occupying space without permission |
| 157 | Entity Consultation – Application of OIG-CC-2024-04 to position |
| 158 | Entity Consultation – Application of OIG-CC-2024-04 to position |
| 159 | Entity Consultation – Guidance on whether a contract executed during an election fiscal year can be amended or if a new contract must be made |
| 160 | Citizen Consultation – Guidance on guaranteeing space for staff lunch in public school facilities |
| 161 | Entity Consultation – Guidance on Circular Letter 2021-04 for fiscal year 2024-2025 |

| No. | Reference |
|-----|---|
| 162 | Citizen Consultation – Possible violation of Act No. 203 by the Department of Treasury for not applying excise tax exemption to a 100% disabled veteran |
| 163 | Citizen Consultation – Guidance on applicability of salary adjustment |
| 164 | Citizen Consultation – Legal framework and referral regarding home loss |
| 165 | Citizen Consultation – Guidance on excessive charge due to an unattended water service malfunction |
| 166 | Citizen Consultation – Guidance on irregularities in unemployment insurance payment |
| 167 | Citizen Consultation – Guidance on hostile treatment by staff |
| 168 | Citizen Consultation – Guidance on how to claim expenses for damages caused by a pothole in the road |
| 169 | Entity Consultation – Application of OIG-CC-2024-04 to position |
| 170 | Citizen Consultation – Medical malpractice at hospital resulting in mother’s death |
| 171 | Citizen Consultation – Possible violation of medical confidentiality and discrepancies in diagnosis provided by a doctor |
| 172 | Citizen Consultation – Legality of tree pruning by LUMA contractors on private property |
| 173 | Entity Consultation – Classification of teaching positions within the Executive Branch under official memorandum |
| 174 | Citizen Consultation – Guidance on how to obtain a good conduct record |
| 175 | Citizen Consultation – AAA billing issues |
| 176 | Entity Consultation – Request for specialized center for people with ASD |
| 177 | Citizen Consultation – Labor claim for unpaid wages |
| 178 | Citizen Consultation – Administrative conflict with LUMA Energy |
| 179 | Citizen Consultation – Permits for cockfighting arenas in Puerto Rico, noting that the practice is federally illegal and involves interstate commerce |
| 180 | Citizen Consultation – Issues managing vehicle license through CESCO Digital |
| 181 | Citizen Consultation – Guidance on workplace harassment |
| 182 | Citizen Consultation – Obtaining Good Conduct Certificate amid administrative issue |
| 183 | Entity Consultation – Guidance on document retention period before discarding copies related to a closed investigation |

| No. | Reference |
|-----|---|
| 184 | Citizen Consultation – Deadline to file a complaint and guidance on a report made at workplace for alleged alcohol consumption during working hours and reporting unworked hours |
| 185 | Entity Consultation – Reimbursements for personal purchases by director, including ornamental plants, decorative items, and food for activities |
| 186 | Citizen Consultation – Retention of 5% of waiters' tips to pay for Clover machine services |
| 187 | Citizen Consultation – Suspension of electric service without prior notice and without valid justification |
| 188 | Citizen Consultation – Investigation regarding a pharmacy in Corozal, Puerto Rico |
| 189 | Entity Consultation – Applicability of Circular Letter No. 2021-01 |
| 190 | Citizen Consultation – Irregularities in issuance of tickets on driver's license on the same day, at different times and locations |
| 191 | Citizen Consultation – Management of funds under the Nutrition Assistance Program (PAN) and multiple inconveniences experienced |
| 192 | Citizen Consultation – Concern that the Puerto Rico Aqueduct and Sewer Authority (AAA) may be using an automated system that intentionally rejects account numbers and credit cards to force customers to pay an additional fee when using technical assistance by phone |
| 193 | Citizen Consultation – Guidance on labor rights regarding hours worked |
| 194 | Citizen Consultation – Situation in agency where, during electoral ban period, appointments were allegedly granted based on political promises made by the former Office Director, who reportedly selected less qualified candidates in violation of merit principle and collective bargaining agreement articles |
| 195 | Citizen Consultation – Guidance on how to manage an inspection of a septic tank required by the Department of Housing |
| 196 | Citizen Consultation – Guidance regarding alleged inappropriate treatment toward their mother by a physician |
| 197 | Citizen Consultation – Issues with the ADSEF program in the Vega Alta region related to PAN benefits application |
| 198 | Citizen Consultation – Requests guidance regarding school bullying of their minor daughter, including physical aggression and mocking of a medical condition |
| 199 | Citizen Consultation – Irregularity in electric bill |
| 200 | Citizen Consultation – Information on available funds for nonprofit institutions |
| 201 | Citizen Consultation – Applicable legal framework regarding issues with an industrial extractor installed in a residence located in a residential zone in Bayamón |

| No. | Reference |
|-----|--|
| 202 | Entity Consultation – Guidance on registering public employees to comply with continuing education requirements mandated by the Office of the Inspector General (OIG) |
| 203 | Citizen Consultation – Guidance on payment of vehicle excise taxes |
| 204 | Citizen Consultation – Clarification on child support obligations in Puerto Rico |
| 205 | Entity Consultation – Application of OIG-CC-2024-04 to position |
| 206 | Citizen Consultation – Unequal and discriminatory practices in compensation policy within their agency, indicating salary inequities among positions with different academic requirements and experience |
| 207 | Citizen Consultation – Obligation for private employers to display visible information about OSHA and other labor laws |
| 208 | Citizen Consultation – Excessive, punitive, and inaccurate billing practices by PRASA since 2021 |
| 209 | Citizen Consultation – Guidance on opening a case with ASUME |
| 210 | Citizen Consultation – Credentialing process in the health provider platform |
| 211 | Entity Consultation – Acceptance of reciprocity for A/B operator certifications for underground storage tanks (UST) in Puerto Rico |
| 212 | Citizen Consultation – Guidance on service before ASUME |
| 213 | Citizen Consultation – Benefits of deceased father amid possible fraud scheme |
| 214 | Entity Consultation – Guidance on matter under consideration by the Puerto Rico Insurance Commissioner |
| 215 | Entity Consultation – Guidance on services and jurisdiction of the OIG |
| 216 | Citizen Consultation – Issues with banking products, including unauthorized transactions, improper debits, and problems with loan renewals |
| 217 | Entity Consultation – Guidance on judicial procedure related to fire incident in Cabo Rojo |
| 218 | Citizen Consultation – Guidance on disbursement of outstanding balance for judicial compensation |
| 219 | Citizen Consultation – Improper interference with documents related to custody and family's personal information |
| 220 | Entity Consultation – Information on laws or regulations applicable to employees recruited on the island to work for a health company in New York |
| 221 | Citizen Consultation – Guidance on legal procedure applicable to duplicate charges in appraisal process |

| No. | Reference |
|-----|--|
| 222 | Citizen Consultation – Guidance regarding possible fraud scheme after receiving letter with unemployment claim not filed by them while still employed |
| 223 | Citizen Consultation – Guidance on complaint against a licensed taxi driver in Puerto Rico |
| 224 | Entity Consultation – Request for assistance to locate a Puerto Rico citizen, victim of identity theft |
| 225 | Citizen Consultation – Guidance regarding alleged drug trafficking activities |
| 226 | Citizen Consultation – Guidance regarding employment termination |
| 227 | Entity Consultation – Guidance on Act No. 59 on Controlled Substance Detection Tests in Puerto Rico, specifically on the annual limit of two tests stipulated in section 5(8)(h) |
| 228 | Entity Consultation – Need to obtain a visa for Puerto Rico for a Judge who holds a valid B1/B2 visa for the U.S. and plans to visit Puerto Rico |
| 229 | Citizen Consultation – Sewer work near Convent of Sisters Missionaries of the Good Shepherd causing dirty water and waste (sludge) |
| 230 | Citizen Consultation – Guidance on life insurance claim |
| 231 | Citizen Consultation – Guidance on procedural steps for planting coffee trees |
| 232 | Citizen Consultation – Guidance on how to schedule an appointment for their father at the Veterans Affairs Hospital (VA) |
| 233 | Citizen Consultation – Rights regarding delivery of an apartment without electricity by the administration of a residential complex in Hatillo |
| 234 | Entity Consultation – Procedure to register investments of a client moving to Puerto Rico without local registration requirement |
| 235 | Entity Consultation – Guidance on services and jurisdictional scope of the OIG in intervention request |
| 236 | Citizen Consultation – Guidance on criminal record certificate |
| 237 | Entity Consultation – Verification of employment time working in Puerto Rico Civil Defense (approximately in 1992) to add it to the pension system in New Jersey |
| 238 | Internal Consultation – Guidance on how scores from the Eligible Register and interview are used in the processes of call, interview, and appointment in the Department of Consumer Affairs, specifically whether they should be combined for an average or have independent effects |
| 239 | Citizen Consultation – Request for information on deadlines to resolve complaints filed with the OIG |
| 240 | Citizen Consultation – Request for assistance after the institution where they worked rescinded their contract |

| No. | Reference |
|-----|--|
| 241 | Citizen Consultation – Guidance on rights applicable in cases of harassment and intimidation by municipal employees |
| 242 | Citizen Consultation – Guidance regarding existing debt owed by employer |
| 243 | Citizen Consultation – Difficulties obtaining an appointment at the Department of Nutritional Assistance in Añasco since November |
| 244 | Entity Consultation – Reports that one of its employees received an email offering money in exchange for help with a public housing application |
| 245 | Citizen Consultation – Guidance on handling AAA bills that do not reflect actual consumption, given that the apartment is closed and unused |
| 246 | Entity Consultation – Request for information on available trainings, both in-person and online, offered by the OIG |
| 247 | Citizen Consultation – Guidance on services and jurisdictional scope of the OIG in intervention request |
| 248 | Citizen Consultation – Request for guidance and assistance regarding issues with replacing the battery of a nerve stimulator for their child, already approved by their health plan |
| 249 | Entity Consultation – Guidance on improper charge for per diem and mileage received during an interim assignment in Ponce |
| 250 | Citizen Consultation – Request for information on the process to obtain catastrophic coverage for their sister hospitalized in intensive care since December |
| 251 | Entity Consultation – Concern about a change in purchase order certification in the JEDI system |
| 252 | Citizen Consultation – Request to verify if they are excluded from the U.S. Department of Health and Human Services list of disqualified persons and entities |
| 253 | Citizen Consultation – Request for guidance and assistance due to a fallen power line affecting six homes in Carolina |
| 254 | Citizen Consultation – Report of alleged illegal construction in neighboring house and workers entering their property without authorization |
| 255 | Citizen Consultation – Request for guidance and assistance because a hospital institution did not provide the appropriate milk for their one-year-and-eleven-month-old daughter with autism and sensory issues |
| 256 | Entity Consultation – Request for guidance on renewal of hazardous materials endorsement (CAMMP) through the DTOP portal |
| 257 | Citizen Consultation – Request for guidance and assistance regarding possible irregularities, fraud, or corruption among government offices |

| No. | Reference |
|-----|---|
| 258 | Citizen Consultation – Issue of excessive water service billing for an apartment in Bayamón that has been vacant for months |
| 259 | Citizen Consultation – Request for guidance on which state vehicles are considered official federal vehicles and whether vehicles purchased with federal funds are classified as federal vehicles |
| 260 | Entity Consultation – Request for guidance to access OIG online courses |
| 261 | Citizen Consultation – Guidance on marriage application in Puerto Rico |
| 262 | Entity Consultation – Question on legality of using WhatsApp in government agencies to notify official information to employees |
| 263 | Citizen Consultation – Guidance on provisions related to the Uniform Administrative Procedure Act (LPAU) |
| 264 | Entity Consultation – Required courses despite not handling money or having an assigned cash register |
| 265 | Citizen Consultation – Information on the process to apply for a U.S. passport for the first time using form DS-11 |
| 266 | Citizen Consultation – Guidance regarding claim filed for double debit on account statement |
| 267 | Citizen Consultation – Guidance regarding an incident that occurred on the 31st with a police officer |
| 268 | Citizen Consultation – Guidance on correcting a negative unemployment certification |
| 269 | Citizen Consultation – Files a complaint about serious labor violations by two supervisors, who failed to pay full wages, did not issue tax forms, and performed work without proper permits |
| 270 | Citizen Consultation – Reports unsanitary conditions in their building due to mold in their apartment, foul odors, and accumulation of garbage in neighboring apartments (6G and 6H) |
| 271 | Citizen Consultation – Alleges irregularities and fraud in the process of adverse possession and foreclosure of a property, pointing to improper involvement of a Department of Housing inspector and other individuals |
| 272 | Citizen Consultation – Inquires about the use of motor vehicles in rivers, streams, and beaches in Puerto Rico |
| 273 | Citizen Consultation – Guidance on irregularities in the process of total loss and auction sale of their vehicle |
| 274 | Citizen Consultation – Expresses concern about mass expropriation of residences in Reparto Metropolitano, San Juan, by the Department of Natural and Environmental Resources (DRNA) |

| No. | Reference |
|-----|--|
| 275 | Citizen Consultation – Requests information on the status of land leased to the Department of Transportation and Public Works (DTOP) since 1983 |
| 276 | Entity Consultation – Requests guidance on jurisdictional scope of the OIG regarding a private commercial entity |
| 277 | Citizen Consultation – Reports possible fraud related to receiving Social Security benefits by an individual who allegedly paid an attorney to obtain internal approval of these benefits |
| 278 | Entity Consultation – Positive impact of organization on recovery of individuals with substance use disorders |
| 279 | Entity Consultation – Requests access to updated reports from the Puerto Rico Land Authority, including maps of land and inventory of managed properties |
| 280 | Citizen Consultation – Reports inconsistency in transportation system schedules between Cupey and Caguas |
| 281 | Citizen Consultation – Guidance on labor rights upon resignation |
| 282 | Citizen Consultation – Guidance regarding difficulties with the unemployment system in Puerto Rico, specifically related to lack of communication and citizen assistance |
| 283 | Citizen Consultation – Request for general information about OIG services |
| 284 | Citizen Consultation – Request for information on labor rights |
| 285 | Entity Consultation – Request for specific investigation regarding a death aboard a vessel |
| 286 | Citizen Consultation – Request for assistance to stop unauthorized access to their CESCO account |
| 287 | Citizen Consultation – Irregularity in AAA billing |
| 288 | Citizen Consultation – Obtaining a waiver |
| 289 | Citizen Consultation – Child custody and alleged abuse under the custody of the Department of the Family |
| 290 | Citizen Consultation – Possible conflict related to execution of administrative processes by the Planning Board and potential irregularities in case handling by the Municipality of Florida |
| 291 | Citizen Consultation – Guidance on handling traffic fines |
| 292 | Citizen Consultation – Guidance on OIG services and intervention |
| 293 | Entity Consultation – Request for information on OIG administrative processes |

| No. | Reference |
|-----|--|
| 294 | Citizen Consultation – Possible irregularities in the practice of a doctor allegedly performing treatments in a hotel without meeting health standards or providing proper documentation to patients |
| 295 | Citizen Consultation – Clarification on which regulation to follow regarding wells in a residence, specifically whether to comply with the Department of Health or the Department of Natural and Environmental Resources |
| 296 | Citizen Consultation – Request for information on the retirement plan for musicians of the Puerto Rico Symphony Orchestra, including benefits and compensation |
| 297 | Internal Consultation – Related to ongoing investigation process |
| 298 | Internal Consultation – Intervention related to balance due for lease debts by government entities |
| 299 | Citizen Consultation – Request for guidance on alleged violation of the law for not honoring discounts for persons with disabilities or senior citizens at events at the Luis A. Ferré Fine Arts Center |
| 300 | Entity Consultation – Request for guidance on tree pruning along property boundaries |
| 301 | Entity Consultation – Request for guidance on renewal of insurance handling license in Puerto Rico |
| 302 | Entity Consultation – Guidance on funds raised by school through various activities and their classification as public funds |
| 303 | Citizen Consultation – Guidance on procedural steps for imposed fine |
| 304 | Citizen Consultation – Guidance on Act No. 90-2020 |
| 305 | Citizen Consultation – Guidance regarding reduction of instructional time at the School of Arts affecting student education |
| 306 | Citizen Consultation – Request to report that their employer does not pay overtime properly, withholds federal money since November 2023, and plans to deduct additional taxes |
| 307 | Citizen Consultation – Guidance on labor matters regarding employment termination |
| 308 | Citizen Consultation – Guidance on applicable rights in a case of discrimination, harassment, and violation of rights in their housing due to health condition and reduced mobility |
| 309 | Citizen Consultation – Legality of treatment by a hospital institution |
| 310 | Citizen Consultation – Guidance and assistance regarding alleged outdated General Regulation of the Puerto Rico Board of Medical Licensing and Discipline (Regulation No. 8861) |

| No. | Reference |
|-----|---|
| 311 | Citizen Consultation – Request for help with a potable water leak affecting their property in Naranjito |
| 312 | Citizen Consultation – Guidance on granting of a construction permit requested over a year ago through an engineer for a second residential floor in Canóvanas before OGPe |
| 313 | Citizen Consultation – Reports a series of irregularities in handling an administrative process for a complaint against them, alleging undue delays, noncompliance with established terms, and multiple precautionary measures that affected their working conditions |
| 314 | Internal Consultation – Legal request regarding the effect of not filing an amendment to a regulation with the Department of State, as required under Act No. 38-2017, as amended, known as the <i>Uniform Administrative Procedure Act of the Government of Puerto Rico</i> (LPAU) |
| 315 | Citizen Consultation – Whether a private company can keep its employees without clear or specific information about the closure of operations, even though the closure was announced a month ago |
| 316 | Citizen Consultation – Guidance regarding an issue with the transmission of information by ASUME to the state of residence |
| 317 | Citizen Consultation – Guidance on an alleged unjust denial of an insurance claim |
| 318 | Citizen Consultation – Request for access to water quality reports from the Guaynabo and San Juan filtration plants for the years 2022 and 2023, specifically from the Sergio Cuevas Plant and the Filtros in Guaynabo (1924) |
| 319 | Citizen Consultation – Guidance related to the functions of a nonprofit organization focused on assisting with the renovation and creation of sports parks |
| 320 | Citizen Consultation – Guidance on the municipal employer contribution to their health plan |
| 321 | Citizen Consultation – Guidance and assistance to investigate a charge considered erroneous |
| 322 | Citizen Consultation – Request for clarification on the claims and appeals process with an insurance company |
| 323 | Citizen Consultation – Guidance on violation of employee rights in a private institution |
| 324 | Entity Consultation – Technical guidance on the tax treatment of the Christmas Bonus in Puerto Rico, specifically whether deferred compensation can be deducted from the bonus for both government and private sector employees |
| 325 | Citizen Consultation – Urgent guidance on her rights as a mother in a complex and critical situation involving the Puerto Rico Department of the Family |
| 326 | Entity Consultation – Report of administrative irregularity regarding an agency's request to send a copy of a Social Security card via email in order to receive a reimbursement |

| No. | Reference |
|-----|--|
| 327 | Entity Consultation – Request for assistance to complete a registration process on the CEE website |
| 328 | Citizen Consultation – Request for guidance on how to access the LIHEAP economic assistance program |
| 329 | Entity Consultation – Request for regulatory interpretation of CC 1300-07-21 issued by the Department of Treasury |
| 330 | Citizen Consultation – Guidance related to a written warning |
| 331 | Entity Consultation – Specific guidance on how to register for an employer unemployment account |
| 332 | Citizen Consultation – Guidance on how to file a claim for unpaid wages and the required documentation |
| 333 | Internal Consultation – Request for legal consultation regarding an ongoing intervention |
| 334 | Citizen Consultation – Guidance and referral to the Patient Services Office |
| 335 | Citizen Consultation – Guidance on the legality of additional payments requested by a childcare center affiliated with ACUDEN |
| 336 | Citizen Consultation – Guidance and referral regarding possible improper benefits under Section 8 due to unreported income |
| 337 | Citizen Consultation – Guidance and referral regarding allegations of bullying and negligence in activating school protocols for child protection |
| 338 | Citizen Consultation – Issues with incorrect billing by AAA, including duplicate charges, lack of verification of reported incidents, and discrepancies between digital and phone statements |
| 339 | Entity Consultation – Information on reports issued under the authority of the OIG to conduct operational audits and determine the success level of government programs |
| 340 | Entity Consultation – Request for information on how to enroll in courses offered by the OIG |
| 341 | Citizen Consultation – Clarification regarding the requirement of a one-million-dollar bond for foreign companies marketing properties outside Puerto Rico, pursuant to Act No. 10-1994, as amended, and the applicable regulation |
| 342 | Citizen Consultation – Request for guidance on accessing public documents related to municipal financial audits |
| 343 | Citizen Consultation – Guidance related to the temporary closure of Highway 119 North |
| 344 | Citizen Consultation – Guidance and referral regarding possible construction without the required permits |

| No. | Reference |
|-----|--|
| 345 | Citizen Consultation – Racial discrimination, hostile work environment, retaliation, and unjust dismissal |
| 346 | Citizen Consultation – Request for information on public debris collection schedules in the municipality of San Sebastián |
| 347 | Citizen Consultation – Guidance and referral regarding the removal of a student from a school campus |
| 348 | Citizen Consultation – Guidance regarding an employer’s refusal to recognize the special leave established under Article 1033 of the Municipal Code (Act No. 107-2020), alleging that Act No. 26-2017 (Fiscal Compliance Act) prohibits it |
| 349 | Citizen Consultation – Guidance and referral regarding a possible pattern of school bullying and harassment by a mother and her daughter since sixth grade |
| 350 | Citizen Consultation – Guidance on flood-prone zones in Puerto Rico |
| 351 | Citizen Consultation – Request regarding the unemployment program of the Department of Labor and Human Resources (DTRH) |
| 352 | Citizen Consultation – Guidance on the legality of a public employee providing services in another government entity without a valid waiver issued by the Office of Government Ethics (OEG) in light of a potential conflict of interest |
| 353 | Citizen Consultation – Issues with AAA billing |
| 354 | Entity Consultation – Guidance on the legality of retroactive payments |
| 355 | Citizen Consultation – Guidance on the procedural steps to obtain unemployment certification |
| 356 | Citizen Consultation – Guidance on the unemployment program |
| 357 | Citizen Consultation – Request for information on when to approach the Office of the Inspector General (OIG) and whether it should be done before or after contacting the Office of the Ombudsman |
| 358 | Entity Consultation – Guidance regarding alleged fraud related to unauthorized charges through the DDEC portal |
| 359 | Citizen Consultation – Guidance and assistance regarding alleged irregularities by personnel from ASUME’s Bayamón Region |
| 360 | Citizen Consultation – Request for guidance on nullification of a fine and alleged meter tampering |
| 361 | Entity Consultation – Guidance on the necessary permits to cut and remove a tall, diseased palm tree due to safety concerns |
| 362 | Citizen Consultation – Guidance on the legal framework applicable to alleged psychological abuse, threats, and institutional negligence by a school principal |

| No. | Reference |
|-----|--|
| 363 | Citizen Consultation – Request for guidance regarding the construction and operation of the Fisher House program for the Department of Veterans Affairs (VA) in San Juan |
| 364 | Citizen Consultation – Request for guidance on the requirements to change a driver's license |
| 365 | Citizen Consultation – Guidance regarding possible financial exploitation by the informant's daughter |
| 366 | Citizen Consultation – Guidance on the obligation for security officers to have a valid and visible license at their workplace |
| 367 | Entity Consultation – Payment for professional services (employee training) without an active contract, relying solely on a waiver and invoice submission |
| 368 | Citizen Consultation – Guidance regarding alleged irregularities in the treatment of an elderly person with Alzheimer's and other medical conditions |
| 369 | Citizen Consultation – Guidance on workplace harassment |
| 370 | Citizen Consultation – Alleged irregularities in the First-Time Homebuyer Assistance Program |
| 371 | Entity Consultation – Guidance regarding a complaint about a toxic work environment, favoritism, persecution, administrative negligence, and retaliation for requesting remote work after an accident |
| 372 | Entity Consultation – Request for information on requirements established by the Office of the Commissioner of Insurance for bankers bond/crime policies in Puerto Rican banks |
| 373 | Citizen Consultation – Guidance and referral to the Patient Advocate Office |
| 374 | Citizen Consultation – Request for information on the cancellation of the Family Card |
| 375 | Citizen Consultation – Guidance regarding irregularities with electric service. |
| 376 | Citizen Consultation – Guidance on obtaining a Real ID |
| 377 | Citizen Consultation – Request for guidance regarding a possible pattern of unsafe labor practices in a FEMA-funded project |
| 378 | Entity Consultation – Guidance on potential employment restrictions preventing an agency from donating a wheelchair—purchased for a beneficiary but unclaimed—to a citizen whose need was highlighted in the press |
| 379 | Citizen Consultation – Whether an employer can charge vacation time for a day requested without pay due to lack of childcare, given that it was neither a health-related nor a planned absence |
| 380 | Entity Consultation – Requirements to comply with Circular Letter No. OIG-CC-2024-04 issued by the Office of the Inspector General (OIG) |

| No. | Reference |
|-----|--|
| 381 | Citizen Consultation – Request for assistance in obtaining a negative unemployment certification |
| 382 | Citizen Consultation – Request for assistance due to lack of admission into a government program despite having the required evaluation |
| 383 | Citizen Consultation – Unjustified suspension of potable water service at residence and active objections under Act No. 33-1985 due to anomalous billing |
| 384 | Citizen Consultation – Guidance on obtaining a certificate of good conduct to renew a medical license |
| 385 | Citizen Consultation – Guidance on requesting a negative certification from CRIM |
| 386 | Entity Consultation – Guidance on the reclassification process |
| 387 | Citizen Consultation – Guidance and referral regarding cancellation of the Family Card |
| 388 | Entity Consultation – Irregularities in hospital services |
| 389 | Entity Consultation – Guidance on seizure of contaminated movable property without inventory control |
| 390 | Entity Consultation – Guidance on using a warehouse designated for surplus property to store active property |
| 391 | Citizen Consultation – Inaction by the Municipal Government to address a large pine tree at risk of falling, located in the complex where the individual works |
| 392 | Citizen Consultation – Issues with AAA billing |
| 393 | Citizen Consultation – Claim related to the online payment system of Digital CESCO portal |
| 394 | Entity Consultation – Obligation to comply with the provisions of Circular Letter No. OIG-CC-2024-04 issued by the Office of the Inspector General (OIG) |
| 395 | Citizen Consultation – Risk of losing a home |
| 396 | Citizen Consultation – Service under the unemployment program of the Department of Labor and Human Resources (DTRH) |
| 397 | Citizen Consultation – Guidance regarding possible irregularities in hospital services |
| 398 | Citizen Consultation – Guidance on filing complaints for alleged negligence in hospital services |
| 399 | Entity Consultation – Guidance on procedural steps for claiming per diem and mileage reimbursement |
| 400 | Citizen Consultation – Guidance on administrative review resources of the Child Support Administration (ASUME) |

| No. | Reference |
|-----|---|
| 401 | Citizen Consultation – Request for assistance with Social Security number issues |
| 402 | Citizen Consultation – Labor rights upon resignation |
| 403 | Citizen Consultation – Guidance on the Bureau of Labor Standards regarding non-payment of wages |
| 404 | Entity Consultation – Guidance on adjudicative processes under Act No. 90-2020 |
| 405 | Citizen Consultation – Irregularities in child support payments |
| 406 | Citizen Consultation – Guidance on adjudicative processes under Act No. 90-2020 |

Summary of Consultations

For reference, we include a summary of some of the consultation topics addressed in the AL Division. Consultations are handled through the email consultas@oig.pr.gov and via our official website, in the section designated for this purpose: <https://www.oig.pr.gov/informanos-consulta>.

Consultation regarding vehicles purchased with federal funds — Are they considered federal or state vehicles?

Example of consultation: “Which state vehicles are considered official federal vehicles or federal vehicles? If a vehicle is purchased with federal funds, is it considered a federal vehicle?”

The OIG explained that, under current regulations, a vehicle acquired by a state entity is considered a state vehicle, regardless of whether it was purchased with state or federal funds, unless the federal grant agreement expressly provides otherwise. In general, only vehicles acquired by federal entities are considered federal vehicles. However, when funds come from federal grants, additional federal rules on the use and disposal of the vehicle may apply, depending on the specific agreement.

An explanation was provided regarding the laws and regulations applicable in Puerto Rico concerning the management and control of official vehicles, including Act No. 73-2019 and Regulation No. 9177 of the General Services Administration (ASG).

Consultation regarding donation of surplus wheelchair to an individual with functional diversity

Example of consultation: “The [agency] has several unclaimed wheelchairs available for donation. They ask whether it is legal to donate one of these wheelchairs directly to a young quadriplegic who urgently needs it.”

The OIG explained that, under Section 9 of Article VI of the Constitution of Puerto Rico, public property can only be disposed of for public purposes and by authority of law. Act

No. 111-2020 allows for the acquisition and disposal of property, but current regulations establish that medical equipment acquired becomes the property of the injured party if its medical necessity is justified.

However, when equipment is unused or no longer serves its purpose, it can be declared surplus property, and its donation must be carried out through the General Services Administration (ASG) and the Puerto Rico Assistive Technology Program, not directly to individuals. This program is authorized to identify useful equipment for people with functional diversity and manage it in accordance with applicable regulations.

Consultation regarding the responsibility of a school librarian in managing public property in school libraries

Example of consultation: "I am a school librarian and I sign receipts for materials loaned to teachers through a circulation system. What happens if the material is returned damaged or not returned at all? Who is responsible? How is the disposal of such material justified? I also need guidance on a workplace situation where I was verbally assaulted by a colleague for enforcing the lending regulations."

The OIG addressed this consultation by providing legal guidance on the responsibilities imposed by Act No. 230-1974, related to the custody and management of public property, as well as the obligation to report losses under Act No. 96-1964 and Regulation No. 41 of the Office of the Comptroller. It was emphasized that any public employee who assumes custody of government property is responsible to the State for its loss or undue deterioration.

Regarding the specific role of the librarian, reference was made to Circular Letter No. CC-10-2022-2023 of the Department of Education, which details the responsibility of library staff in establishing material circulation policies and states that any disposal or decommissioning process must follow the protocols of the DE Property Division. The petitioner was advised to contact that division for further guidance.

Finally, the concern regarding the alleged verbal assault was acknowledged, and guidance was provided on the applicable legislation and the administrative forums where assistance could be sought.

Note: The responses contained herein are provided solely for guidance purposes; therefore, they do not constitute legal opinion and/or legal advice based on an attorney-client relationship as regulated by the provisions of the Code of Professional Ethics and the jurisprudence of the Supreme Court of Puerto Rico.

It is important to clarify that the consultations are based exclusively and strictly on the information provided and submitted by the requesters. Therefore, they do not extend to information, facts, or elements not included. Consequently, if events, facts, or information not disclosed to the OIG arise, the response may vary or become null and void.

II. Office Of The Inspector General Secretariat

Through the OIG Secretariat, adjudicative processes are carried out, which include the receipt of documents and the conduct of administrative hearings. This unit is responsible for processing and notifying all determinations, resolutions, and orders issued by the OIG.

It also provides support to officials in charge of adjudication and has the duty to issue copies of public documents that do not contain confidential information, upon request.

During fiscal year 2024-2025, the Secretariat issued notifications and/or held hearings in the following processes:

The following table outlines the matters handled by the Secretariat:

| Process | Assigned No. |
|--|--|
| Legal Affairs Office Order ¹ | 2022-OAL-0002 |
| Cease and Desist Order | 2022-OCD-0001 |
| Orders to Show Cause Legal Affairs Division | 2024-OMC-AAL-0001, 2025-OMC-AAL-0001, 2025-OMC-AAL-0002 |
| Orders to Show Cause Pre-Intervention and Examination Division | 2023-OMC-PIE-0003, 2023-OMC-PIE-0004, 2023-OMC-PIE-0005, 2023-OMC-PIE-0006, 2023-OMC-PIE-0007, 2023-OMC-PIE-0008, 2023-OMC-PIE-0009, 2023-OMC-PIE-0010, 2023-OMC-PIE-0011M 2023-OMC-PIE-0012, 2023-OMC-PIE-0013, 2023-OMC-PIE-0014, 2023-OMC-PIE-0015, 2023-OMC-PIE-0016, 2023-OMC-PIE-0017, 2023-OMC-PIE-0018, 2023-OMC-PIE-0019, 2023-OMC-PIE-0020; 2024-OMC-PIE-0001, 2024-OMC-PIE-0002, 2024-OMC-PIE-0003, 2024-OMC-PIE-0004, 2024-OMC-PIE-0005, 2024-OMC-PIE-0006, 2024-OMC-PIE-0007, 2024-OMC-PIE-0008, 2024-OMC-PIE-0009, 2024-OMC-PIE-0010, 2024-OMC-PIE-0011, 2024-OMC-PIE-0012, 2024-OMC-PIE-0013, 2024-OMC-PIE-0014, 2024-OMC-PIE-0015, 2024-OMC-PIE-0016, 2025-OMC-PIE-0001 |
| Orders to Show Cause Complaints and Investigation Division | 2024-OMC-QI-0001, 2025-OMC-QI-0001, 2025-OMC-QI-0002, 2025-OMC-QI-0003, 2025-OMC-QI-0004, |
| Compliance Order Legal Affairs Division | 2025-OSC-AAL-0001 |

¹ Although the term *Legal Affairs Office* is used here, the same office is currently known as the Legal Affairs Division.

| Process | Assigned No. |
|---|--|
| Compliance Order Complaints and Investigation Division | 2024-OSC-QI-0001, 2025-OSC-QI-0001, 2025-OSC-QI-0002, 2025-OSC-QI-0003, 2025-OSC-QI-0004, 2025-OSC-QI-0005, 2025-OSC-QI-0006, 2025-OSC-QI-0007, 2025-OSC-QI-0008 |
| Compliance Orders Complaints and Investigation Division | 2024-OSC-PIE-0001, 2025-OSC-PIE-0001, 2025-OSC-PIE-0002 |
| Complaints | 2022-Q-0003, 2024-Q-0001, 2025-Q-0001, 2025-Q-0002 |
| PIA | 2024-PIA-0001 |
| Revisions | 2021-RH-0003, 2021-RH-0006, 2022-RH-0002, 2022-RH-0003, 2022-RH-0004, 2022-RH-0005, 2022-RH-0006, 2022-RH-0007, 2025-RH-0001, 2025-RH-0002, 2025-RH-0003 |

III. Memorials and Statements

The OIG has continued fulfilling its responsibility to process and analyze explanatory memorials required by the various commissions of the Legislative Assembly. During fiscal year 2024-2025, the OIG issued 31 explanatory memorials on bills from the House of Representatives and the Senate of Puerto Rico, addressing 100% of the requests received.

The following is an overview of these memorials:

| Legislative Measure | Objective |
|-----------------------|---|
| House Bill 307 | Requires government entities to include a direct link to the OIG on their official websites to facilitate reporting. |
| House Bill 308 | Allows the OIG to investigate acts committed by former public officials, contractors, and former contractors, even if they are no longer linked to the government. |
| House Bill 349 | Clarifies and formalizes OIG's access to information processed by OGP to strengthen oversight and effective control over government budgetary and human resources transactions. |
| House Bill 358 | Seeks to optimize resources and efforts of oversight agencies, promoting coordination with the Department of Justice and the integration of advanced technology to combat corruption. |
| House Bill 367 | Creates the High-Volume Contracts Registry under the Office of the Comptroller to include any individual or entity receiving more than \$500,000 in a fiscal year. Grants unrestricted access to OIG and OEG as master users for oversight and corruption prevention, promoting transparency and effective control. |

| | |
|--------------------------------------|---|
| House Bill 421 | Establishes rules for reporting losses or irregularities of public funds/property, imposes sanctions, and repeals Act No. 96-1964. |
| House Bill 309 | Amends laws to authorize OIG to refer reports evidencing crimes against public function to OPFEI. |
| House Bill 221 | Allows reelected candidates to submit the OEG financial report instead of the Revised Financial Status Statement; adjusts the course on the use of funds and public property based on candidate experience. |
| House Bill 364 | Integrates blockchain technology into government processes for greater transparency, efficiency, and security. |
| Explanatory Memorandum FY2026 | Explanatory memorial for the Finance, Budget, and PROMESA Commission regarding the budget for Fiscal Year 2025-2026 to ensure continuity and effectiveness of OIG's oversight and prevention functions. |
| House Bill 463 | Requires alliance contracts to include a sworn certification of compliance with internal policies; imposes additional requirements for exceptions through affidavits justifying cost and quality. |
| House Bill 448 | Amends Article 7, creates Article 9, and renumbers articles to optimize access to public information. |
| House Bill 447 | Strengthens oversight, interagency communication, and effective implementation of the Anti-Corruption Code, including new functions for PRECO. |
| Senate Bill 454 | Strengthens oversight, interagency communication, and proper implementation of anti-corruption laws. |
| House Bill 358 | Creates the Interagency Coordination Office of Oversight Entities (OCIEF) to optimize resources and coordinate anti-corruption efforts among oversight entities and the Department of Justice. |
| House Bill 461 | Restores operational and administrative autonomy to certain exempt entities in their procurement processes, distinguishing between exempt and excluded entities |
| Senate Bill 334 | Exempts the Adjutant General of Puerto Rico from compliance with the Uniform Official Vehicles Act. |
| Senate Bill 419 | Creates a lobbyist registry and regulates lobbying before government branches; establishes penalties and promotes transparency. |
| Senate Bill 459 | Reconstitutes the AAA Governing Board by modifying the designation of municipal representatives. |
| House Bill 561 | Preserves and guarantees the administrative and fiscal autonomy of the Puerto Rico Institute of Statistics. |
| House Bill 73 | Authorizes donations, expands operational powers, establishes ethical standards, academic programs, and compensated services by the Puerto Rico Institute of Statistics. |

| | |
|-----------------------------------|---|
| Senate Joint Resolution 16 | Creates and implements an artificial intelligence application to monitor public bidding processes to ensure transparency, fairness, and prevent dishonest practices. |
| House Bill 562 | Explicitly includes the Institute of Statistics as an exempt entity under Act No. 122-2017 to preserve its administrative and fiscal autonomy and make technical corrections. |
| House Bill 621 | Creates a new public corporation to comprehensively manage tourism on the Island, transferring functions, personnel, and assets, and establishing a new organizational structure. |
| House Bill 593 | Requires all government entities to publish purchases made with public funds on their portals and establish public policy on the matter. |
| House Bill 248 | Establishes terms and consequences for drafting and approving regulations; affirms that lack of regulation does not prevent law implementation. |
| House Bill 604 | Establishes a presumption that nonprofit organizations using more than 40% of their income on expenses unrelated to their social purpose will be treated as Benefit Corporations. |
| Senate Resolution 180 | Investigates the bidding, award, and contracting process for the video surveillance system in public schools, including actions by ASG and the Review Board. |
| House Bill 683 | Requires bidding boards to evaluate and approve change orders exceeding 15% of the original contract cost; amends relevant laws. |
| House Bill 700 | Amends Act No. 73-2019 to modify the composition and appointment process of the Bidding Board. |
| Senate Bill 24 | Establishes mandatory cybersecurity education for public employees and private entities as public policy. |

IV. Regulations Unit

As part of the functions of the Legal Affairs Division, internal regulations that guide OIG activities are maintained. Additionally, Article 7(o) of Act No. 15-2017 authorizes the OIG to promulgate the regulations necessary and appropriate to fulfill the purposes of said legislation, including rules for hearings and investigations. The Legal Affairs Division collaborates in drafting and reviewing internal and external regulations, as well as in preparing opinions and memoranda.

The Regulations Unit, attached to the Legal Affairs Division, is responsible for registering, compiling, and safeguarding the regulations issued by the OIG. During fiscal year 2024-2025, the following regulations were registered:

| Quantity | Division or Subject |
|----------|---|
| 2 | Administration |
| 9 | Human Resources |
| 1 | Pre-Intervention and Examination Division |
| 29 | Internal Memoranda |
| 2 | External Memoranda |
| 5 | Public Policy Statement |
| 13 | Administrative Order |
| 7 | Circular Letters |
| 1 | Regulations |

V. Contracts and Collaborative Agreements

In accordance with Article 8(j) of Act No. 15-2017 and the regulations applicable to government contracting, the OIG has executed the necessary contracts to carry out its operations.

The Legal Affairs Division was responsible for drafting the contracts, validating the required documents for their formalization, and registering, filing, and safeguarding these contracts. Additionally, the registration processes were completed before the Office of the Comptroller of Puerto Rico, as provided by Act No. 18 of October 30, 1975, as amended.

Below are the contracts and collaborative agreements executed during fiscal year 2024-2025.

In exercising its authority, the OIG has continued to establish collaborative agreements with other public or private entities, both within and outside Puerto Rico, to fulfill the objectives of Act No. 15-2017. Consequently, the Legal Affairs Division is responsible for drafting, filing, and safeguarding these collaborative agreements.

In line with this effort, during the referenced fiscal year, collaborative agreements were carried out with the following entities:

1. Department of Treasury (DH)
2. Automobile Accident Compensation Administration (ACAA)
3. General Services Administration of the Government of Puerto Rico (ASG)

4. Interamerican University of Puerto Rico, School of Law (FD-UIPR)
5. Ana G. Méndez University System (UAGM)

VI. Professional Development

One of the main functions of the OIG is to provide guidance and training to government employees, both within the OIG and in the government entities under our oversight.

During fiscal year 2024-2025, the Legal Affairs Division collaborated with the professional development programs offered. The Legal Affairs Division personnel actively participated with the Education, Advisory, and Prevention Division in the following professional development programs:

- Government Corruption
- Government Framework
- Government Contracting
- Contractor Compliance
- Personnel Transactions
- Strategic Planning
- Whistleblower Protection
- Management and Custody of Public Property
- Fleet Management
- Sound Public Administration
- Artificial Intelligence
- Significant Cases Related to Government Contracting
- Legislative Process in Puerto Rico
- Regulation Development Process
- Transparency Act
- Artificial Intelligence in the Government of Puerto Rico



Contract Signing with the Interamerican University of Puerto Rico.

- Safeguarding the Treasure of Experience: Fraud Prevention for Older Adults



VII. Complaints, confidential tips and referrals

During fiscal year 2024-2025, the Legal Affairs Division evaluated a total of 498 complaints, confidential tips and referrals through the citizen participation mechanisms available at the OIG. After determining the jurisdiction and authority of the OIG, 30 complaints and confidential tips were referred to the Pre-Intervention and Examinations Division, 111 to the Complaints and Investigations Division and 65 to the corresponding appointing authorities.

- **30** referred to the Pre-Intervention and Examinations Division
- **111** referred to the Complaints and Investigations Division
- **65** referred to the corresponding appointing authorities



VIII. Initiatives in the Legal Affairs Division

During the current fiscal year 2024-2025, the OIG initiated legal actions before the courts with the objective of recovering funds related to the *Pandemic Unemployment Assistance* (PUA) that were improperly disbursed to public officials. As a result of these proceedings, favorable judicial determinations have been obtained supporting the OIG's claims. Additionally, agreements have been reached that allowed for the recovery of the amounts claimed. These efforts reflect the institution's commitment to transparency and the sound administration of resources.

Furthermore, during this fiscal year, our staff strengthened their capabilities through a series of specialized training sessions in key areas such as Fraud Detection and Prevention, the Use of Artificial Intelligence in Investigative Processes, Government Contracting, and Recent Changes in Case Law, among other relevant topics. It is worth noting that, as part of this commitment to professional excellence, two of our attorneys obtained the

certifications of *Certified Inspector General Investigator (CIGI)* and *Certified Inspector General Legal Counsel (CIGC)*, reaffirming our dedication to integrity, technical competence, and adherence to the highest standards in the performance of our duties.



The Legal Affairs Division reaffirms through its actions the firm purpose of providing legal services in support of the OIG's organizational structure, directly contributing to informed decision-making in the application of the provisions of Act No. 15-2017. The ongoing commitment of the legal team demonstrates its importance in ensuring compliance and integrity across all areas under our jurisdiction.



**EDUCATION,
ADVISORY, AND
PREVENTION**

DIVISION (EAP)

Education, Advisory, and Prevention Division (EAP)

The Education, Advisory, and Prevention Division (hereinafter, EAP) is responsible for promoting training and engagement of public employees on topics related to auditing, control, compliance in public administration, and the prevention of inefficiencies and irregularities. Additionally, it is tasked with establishing a professional development system to enhance the effectiveness of the staff of the Office of the Inspector General of Puerto Rico (OIG).

In line with its delegated authority, the EAP Division's mission is to position the OIG as an example of excellence and effectiveness in government management.

Aligned with the OIG Strategic Plan, the objectives set for fiscal year 2024-2025 were as follows:

- I. Administration of the Education, Advisory, and Prevention Division
- II. Continuing Education Program for OIG Personnel
- III. Continuing Education Program for Personnel under OIG Jurisdiction
- IV. Seventh Annual Meeting
- V. Association of Inspectors General
- VI. Collaboration Initiative with Local Entities
- VII. Visual and Audio Standards for Public Education
- VIII. Initiatives

In this report, we present the progress and achievements made throughout fiscal year 2024-2025.

I. Administration of the Education, Advisory, and Prevention Division

a. Implement and Publish Policies

As part of the EAP Division's structure, the following policies were developed, updated, and published:

| Policy | Objective and/or Comment |
|--|--|
| Circular Letter No.: OIG-CC-2024-04 | Notification of the Start of the New Biennial Period 2024-2026 of the Office of the Inspector General. |
| Circular Letter No.: OIG-CC-2024-05 | Implementation of the Online Portal "OIG Institute" for Offering Continuing Education by the Office of the Inspector General of Puerto Rico. |

| | |
|--|---|
| Circular Letter No.: OIG-CC-2025-01 | Provision on the Mandatory Training Requirement for Officials Designated as Agency Heads and Others. |
| Circular Letter No.: OIG-CC-2025-03 | Notification to Chief Information Officer(s) (CIOs) Regarding the Start of the New Biennial Period 2024-2026 of the Office of the Inspector General and the Use of <i>OIG Institute</i> . |

b. Database System

As part of the EAP Division's strategic goals, efforts were made to automate processes and projects related to efficiency and effectiveness. In this regard, the key project for the EAP Division was ***OIG Institute***, a platform implemented to systematize continuing education for public servants.

During fiscal year 2024-2025, the ***OIG Institute portal*** was successfully launched, designed to provide an accessible and effective platform to enhance skills and knowledge in key areas related to subjects under the OIG's oversight. This portal not only meets legal requirements but also serves as a valuable tool for professional development and excellence in public service.

OIG Institute is an interactive educational platform that allows each user to create a profile, monitor their academic progress, and facilitate oversight of compliance with the standards established by the OIG regarding continuing education and professional development. This new portal offers a modern, simple, and centralized experience that makes it easier to access training sessions organized by the OIG. Through this tool, public employees can explore the training catalog and calendar, participate in online sessions, complete exams and assessments, manage and print their participation certificates for OIG training sessions, track their compliance with the continuing education requirements established by the OIG, generate participation reports, receive alerts and reminders, among other essential features.



The implementation of the ***OIG Institute*** platform marked a milestone in the educational strategy of the Office of the Inspector General. However, as is natural in dynamic technological processes, the adoption of a platform does not end with its initial launch. True transformation occurs in everyday use, where the user experience reveals areas of opportunity and the need for continuous adjustments.

To capture this feedback in a structured and efficient manner, the *Jira* system was adopted, allowing for documentation, prioritization, and tracking of issues through a ticketing system. This approach has not only resolved errors but also driven significant improvements based on real usage data and observations.

During the analyzed fiscal year 2024-2025, a total of **ninety-three (93) tickets** were processed. Of these, **eighty-eight (88)** were completed, **five (5)** are under review or testing, and **two (2)** remain open or under evaluation. Below is the breakdown by ticket type:

| Ticket type | Total |
|-------------|-------|
| Task | 30 |
| Improvement | 44 |
| Bug | 19 |

Sixty percent (60%) of the tickets correspond to functional enhancements, reflecting sustained progress toward a more robust, intuitive platform aligned with the needs of participants and the administrative team. Ten (10) changes with significant impact were identified, including improvements in task visibility, shortcuts to certificates, correction of critical exam errors, and automation of communications. These interventions have directly contributed to a better user experience.

II. Continuing Education Program for OIG Personnel

As part of the strategic goal of maintaining a highly trained workforce and fulfilling the objective of providing continuing education, the EAP Division offered professional development and leadership opportunities to OIG personnel.

a. Membership Acquisition

The EAP Division completed the renewal process for the membership of the Institute of Internal Auditors for the technical staff of the Office of the Inspector General (OIG). This was carried out in accordance with Act No. 15-2017, as amended, known as the *Puerto Rico Inspector General Act*, which requires compliance with the International Standards for the Professional Practice of Internal Auditing and the Institute's Code of Ethics. This renewal supports the training and development of staff, ensuring they possess the necessary competencies to provide the highest quality service in line with their assigned responsibilities.

Additionally, we renewed the membership of the Association of Inspectors General (AIG) for OIG personnel certified by this entity. Act No. 15-2017, as amended, in Article 7(b), requires compliance with the Standards for the Professional Practice of Internal Auditing and the Institute's Code of Ethics. Maintaining active membership allows us to continue benefiting from training, capacity-building, and development opportunities for staff on topics directly related to the role of Inspectors General at the federal level. This is crucial to fulfilling the functions established by law.

The renewal of these memberships not only ensures that our staff remains up to date with best practices and industry standards but also provides access to valuable resources and tools for ongoing professional development. This includes training opportunities, seminars, conferences, and educational materials essential for the efficient and effective performance of their duties.

b. Professional Development Offered to OIG Personnel

With the purpose of promoting interest in continuing education, various training sessions were offered to encourage compliance with the provisions of Act No. 15-2017 and foster the professional development of internal staff. To achieve this objective, internal and external resources were identified from the public sector at the state level and from the private sector. Below is the breakdown of all educational training sessions offered during fiscal year 2024-2025:

| Training Session | Method |
|---|-----------|
| 2024 Annual Cybersecurity Symposium | In-person |
| 2024 Internal Audit Essentials: Starting Your Journey | In-person |
| 2024 Internal Audit Essentials: Starting your journey | In-person |
| 2024 Internal Auditor's Day Conference | In-person |
| 2024 New Global Internal Audit Standards: Are You Ready? | In-person |
| 7th Annual OIG Meeting | In-person |
| Thanksgiving Activity – OIG | In-person |
| Grateful with Purpose: A Meaningful Life | In-person |
| Internal Audit in Information Systems | In-person |
| Certified Inspector General Counsel (CIGC) Certification Course – Counsel | In-person |
| Certified Inspector General Investigator (CIGI) Certification Course | In-person |
| Crossing a Goal: From Intervention to Report | In-person |
| Cultivating Who We Are | In-person |
| Basic Course for Authorized Drivers of OIG Vehicles | In-person |
| From Ordinary to Extraordinary | In-person |
| The Role of the Attorney in Investigative Processes | In-person |
| Interview and Interrogation | In-person |

| Training Session | Method |
|---|-----------|
| Professional Skepticism | In-person |
| Strategies for Gathering Information | In-person |
| OIG Authority to Impose Administrative Sanctions | In-person |
| Oversight of Public Funds and Evidence Handling in Investigations | In-person |
| IDEA | In-person |
| Internal Audit: Vision 2035 - Creating Our Future Together | In-person |
| Together and United | In-person |
| Experience in Prevention and Oversight | In-person |
| Leading a Winning Team | In-person |
| Media Training | In-person |
| Disciplinary Measures and Progressive Discipline | In-person |
| Microsoft 365: Core Applications | In-person |
| Navigating Challenges in Governance, Risk & Control: Auditor's Perspective and Practical Approach | In-person |
| Numbering and Preparing Case Files | In-person |
| Design Thinking | In-person |
| Cybersecurity Awareness Plan | In-person |
| Entity Portals: Management of Corrective Action Plans (CAP) | In-person |
| Criminal Procedure: Determination of the Accused Person's Capacity | In-person |
| Procedures for Audit Planning | In-person |
| Secretariat Process | In-person |
| Depth and Critical Analysis in Legal Writings | In-person |
| Writing for Auditors | In-person |
| Security in Audits | In-person |
| Complaints System | In-person |
| Writing Workshop | In-person |
| TeamMate+ | In-person |

| Training Session | Method |
|---|-----------|
| Uniting Against Fraud & IIA General Assembly | In-person |
| Use of Office 365 as a Work Tool | In-person |
| Use of Internal Portal for Electronic Management of Corrective Action Plans (CAP) | In-person |
| Interview Workshop | In-person |
| Do You Know Internal Controls? | Online |
| 2025 Round Table with CAE's | Online |
| AIG Florida Chapter Training Webinar Day 2 | Online |
| Government Framework | Online |
| Significant Cases Related to Government Contracting | Online |
| Talk: Electoral Ban – AM | Online |
| Cybersecurity | Online |
| Tips for Inventory Taking | Online |
| Federal Funds Contracting | Online |
| Government Contracting | Online |
| Government Contracting | Online |
| Controls in Petty Cash Management | Online |
| Internal Controls in Information Systems | Online |
| Government Corruption | Online |
| Contractor Compliance | Online |
| Development of Internal Procedures | Online |
| The Rulemaking Process and LPAU | Online |
| Budget Formulation | Online |
| Identification, Assessment, and Risk Management | Online |
| Integrating Self-Care in the Workplace | Online |
| Artificial Intelligence in the Government of Puerto Rico | Online |
| OIG Interventions in Government Entities | Online |

| Training Session | Method |
|--|--------|
| The Importance of Risk Analysis and Management | Online |
| Transparency Act | Online |
| Fleet Management | Online |
| Fleet Management | Online |
| Time Management (New) | Online |
| Management and Custody of Public Property | Online |
| OCPR: Government Contracting | Online |
| Orientation on PAE and Benefits for All Personnel | Online |
| Affirmative Action Plan – Labor Orientation for Supervisors and Work Teams | Online |
| OIG Corrective Action Plan | Online |
| Strategic Planning | Online |
| Effective Pre-Intervention | Online |
| Rulemaking Process | Online |
| Legislative Process in Puerto Rico (New) | Online |
| Surplus Property | Online |
| Whistleblower Protection | Online |
| Complaints and Grievances | Online |
| Sound Public Administration | Online |
| Segregation of Duties | Online |
| Effective Supervision | Online |
| Personnel Transactions | Online |

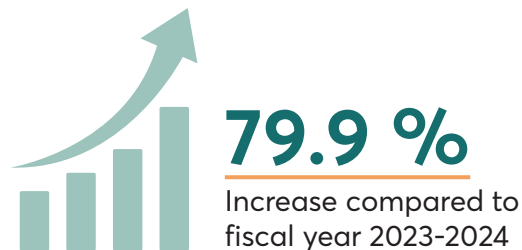
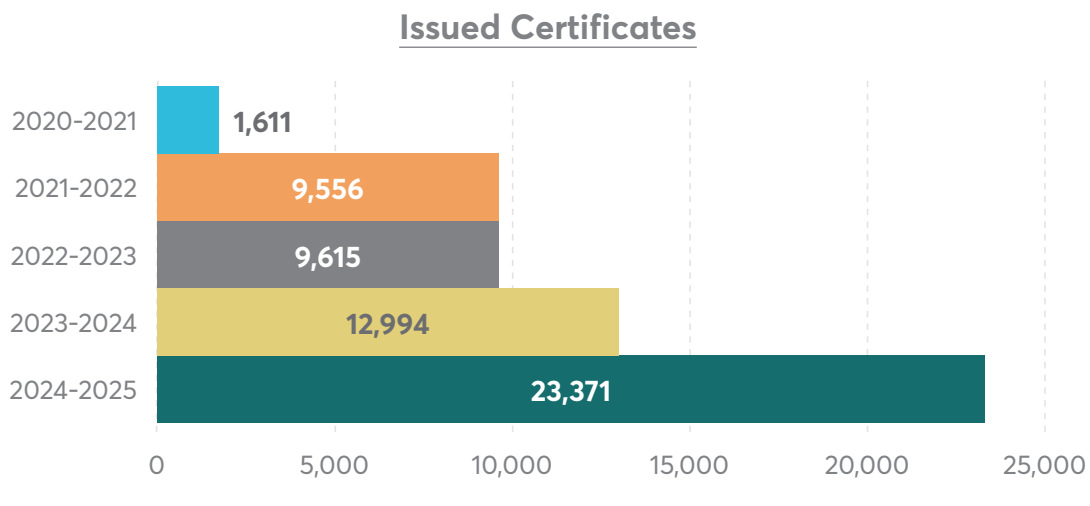
III. Continuing Education Program for Personnel Under OIG Jurisdiction

- a. **Require government entities to ensure their public employees receive training and participate in sessions on auditing, control, and compliance with sound public administration practices.**

Act No. 15-2017, as amended, known as the *Puerto Rico Inspector General Act*, establishes public policy through effective oversight of the use of state and federal funds and the property of the Government of Puerto Rico.

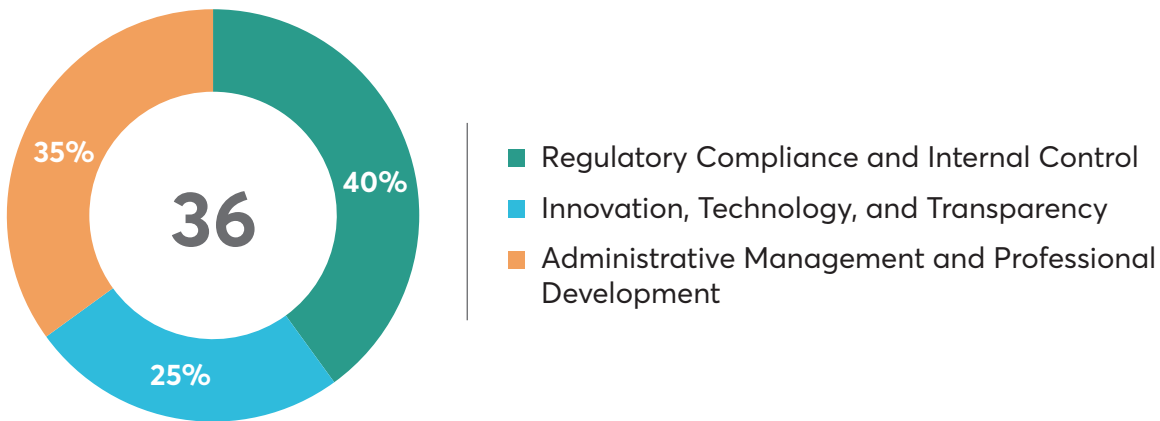
In accordance with the aforementioned authority, the Education, Advisory, and Prevention Division is committed to providing public servants under our jurisdiction with the necessary tools and knowledge to ensure the proper functioning of government operations. For this reason, topics of high interest and relevance were identified and developed. Likewise, training calendars were prepared with the topics to be offered and distributed to all government entities, channeling them via email to officials and public employees. Additionally, topics were offered to meet the required training hours established in Circular Letter OIG-CC-2024-04, issued by the OIG.

During fiscal year 2024-2025, 36 training topics were offered, focused on auditing, control, and compliance with sound public administration practices. These sessions engaged 23,371 participants from 152 government entities. Below is the breakdown of the topics offered by fiscal year to date:



The training portfolio — consisting of **36 trainings** — is structured around three main thematic pillars: Regulatory Compliance and Internal Control (approximately 40% of the offerings), Administrative Management and Organizational Development (35%), and Innovation, Technology, and Transparency (25%).

Distribution of the Training Offer by Thematic Areas



Within these thematic areas, recurring subtopics include Public Procurement and its legal framework, Risk Management and Auditing (ranging from traditional controls to digital forensics), the Promotion of an Ethical Service Culture, Optimization of Financial and Asset Resources, and Digital Transformation with an emphasis on Artificial Intelligence and Cybersecurity. The incorporation of new training programs — among them *Artificial Intelligence in Government*, *Segregation of Duties*, *Key Procurement Cases*, and *Legislative Process* — expands the portfolio to align with current trends in data governance and regulatory modernization, maintaining a coherent balance between control and excellence in public service.

The OIG has not limited its training offerings to agencies under its jurisdiction. During this fiscal year, we have provided training to public servants from municipalities and entities outside our jurisdiction. Below are the municipalities and entities impacted, **totaling 152**:

- Puerto Rico Medical Services Administration
- Puerto Rico Federal Affairs Administration
- Automobile Accident Compensation Administration
- Family Socioeconomic Development Administration
- Families and Children Administration
- Vocational Rehabilitation Administration
- Health Insurance Administration
- General Services Administration
- Mental Health and Addiction Services Administration
- Land Administration

- Public Housing Administration
- Administration for the Care and Comprehensive Development of Children
- Administration for the Development of Agricultural Enterprises
- Child Support Administration
- State Agency for Emergency Management and Disaster Administration
- Metropolitan Bus Authority
- Aqueduct and Sewer Authority
- Puerto Rico Fiscal Agency and Financial Advisory Authority
- Highways and Transportation Authority
- Public Buildings Authority
- Electric Power Authority
- Puerto Rico Land Authority
- Integrated Transportation Authority
- Ports Authority
- Port of Ponce Authority
- Puerto Rico Infrastructure Financing Authority
- Puerto Rico Housing Financing Authority
- Authority for the Redevelopment of Lands and Facilities of the Roosevelt Roads Naval Station
- Public-Private Partnerships Authority
- Economic Development Bank for Puerto Rico
- Cardiovascular Center of Puerto Rico and the Caribbean
- Comprehensive Cancer Center of the University of Puerto Rico
- Diabetes Center for Puerto Rico
- Center for Research, Education, and Medical Services for Diabetes in Puerto Rico
- Municipal Revenue Collection Center
- Center for a New Economy
- Guayama Tax Collection Office
- Public Service Appeals Commission

- State Elections Commission
- Puerto Rico Industrial Commission
- Puerto Rico Cooperative Development Commission
- Commission for Investigation, Prosecution, and Appeals
- Puerto Rico Gaming Commission
- Traffic Safety Commission
- Puerto Rico Trade and Export Company
- Industrial Development Company
- Puerto Rico Tourism Company
- Northeast Labor Connection
- North Central Labor Connection
- Public Corporation for the Supervision and Insurance of Cooperatives of Puerto Rico
- Corporation for Industries of the Blind, Intellectually Disabled, and Other Persons with Disabilities
- Puerto Rico Public Broadcasting Corporation
- Agricultural Insurance Corporation
- Puerto Rico School of Plastic Arts and Design Corporation
- Puerto Rico Symphony Orchestra Corporation
- Musical Arts Corporation Fine Arts Center Corporation
- Music Conservatory Corporation
- State Insurance Fund Corporation House of Representatives
- Office for the Advocacy of Persons with Disabilities
- Department of Agriculture
- Department of Consumer Affairs
- Department of Corrections and Rehabilitation
- Department of Economic Development and Commerce
- Department of Education
- Department of State

- Department of Treasury
- Department of Justice
- Department of Recreation and Sports
- Department of Human Resources – Retention
- Department of Natural and Environmental Resources
- Department of Health
- Department of Public Safety
- Department of Transportation and Public Works
- Department of Family Services
- Department of Housing
- Department of Labor and Human Resources
- Division of Licensing for Physicians and Health Professionals
- Federico Degetau School
- Institutional Trust of the Puerto Rico National Guard
- Agricultural Development Innovation Fund
- Puerto Rico National Guard
- Socio-Economic Community Institute, Inc.
- Puerto Rico Technological Institute
- Puerto Rico Forensic Sciences Institute
- Puerto Rico Institute of Culture
- Puerto Rico Institute of Statistics
- Health Laboratories Institute
- Telecommunications Regulatory Board
- Public Service Regulatory Board
- Parole Board
- Planning Board
- Labor Relations Board
- Government Retirement Board
- Puerto Rico Lottery Bureau

- Electronic Lottery Bureau
- Autonomous Municipality of Caguas
- Autonomous Municipality of Manatí
- Municipality of Arroyo
- Municipality of Añasco
- Municipality of Barranquitas
- Municipality of Canóvanas
- Municipality of Corozal
- Municipality of Dorado
- Municipality of Fajardo
- Municipality of Guayama
- Municipality of Guaynabo
- Municipality of Morovis
- Municipality of Patillas
- Municipality of Peñuelas
- Municipality of Ponce
- Municipality of Río Grande
- Municipality of San Juan
- Municipality of San Lorenzo
- Special Investigations Bureau
- 9-1-1 Emergency Systems Bureau
- Transportation and Other Public Services Bureau
- Puerto Rico Police Bureau
- Puerto Rico Fire Department
- Puerto Rico Emergency Medical Corps
- Puerto Rico Emergency Management Corps
- Emergency Management and Disaster
- Administration Bureau
- Central Office for Recovery, Reconstruction, and Resilience

- State Historic Preservation Office
- Office of Administration of the Procurator's Offices
- Office of Human Resources
- Administration and Transformation Permits Management Office
- Office of Management and Budget
- Office of Legislative Services
- Office of Innovation and Technology
- Services Office of the Women's Advocate
- Office of Government Ethics
- Office of the Commissioner of Financial Institutions
- Office of the Commissioner of Insurance of Puerto Rico
- Office of the Electoral Comptroller
- Office of the Comptroller of Puerto Rico
- Office of the Governor of Puerto Rico
- Office of the Advocate for Pensioners and the Elderly
- Office of the Ombudsman
- Office of the Patient Advocate
- Office of the Veteran Advocate
- Office for the Advocacy of Older Adults
- Office for Public Safety Affairs
- Office for Socioeconomic and Community Development of Puerto Rico
- Office for the Improvement of Public Schools
- Panel on the Special Independent Prosecutor
- Senate of Puerto Rico
- Capitol Superintendency
- Interamerican University – Metro Campus
- University of Puerto Rico
- Manatí/Dorado Local Workforce Development Area

Below is a breakdown of the trainings delivered through virtual or in-person methods using Microsoft Teams, Zoom, and the new OIG Institute platform:

- **Action 360 in Public Service** - Highlights the importance of excellence in public service. Emphasizes ethics and values in public service and how promoting a culture of excellence is achieved through sound ethical and administrative practices.
- **Government Framework** - Provides an overview of the structure and functioning of the Government of Puerto Rico. Includes a review of the executive, legislative, and judicial branches, their roles and responsibilities, and the interaction among them. Also covers the legal and constitutional framework governing Puerto Rico's government.
- **Key Issues** – Provides an overview of the structure and functioning of the Government of Puerto Rico. Includes a review of the executive, legislative, and judicial branches, their roles and responsibilities, and the interaction among them. Also covers the legal and constitutional framework governing Puerto Rico's government.
- **Do You Know Internal Controls?** - Explains what internal controls are and their benefits. Lists the types of internal controls and their components. Identifies areas where internal controls should be implemented. Provides practical tips on how to implement and improve internal controls, along with examples within an organization.
- **Cybersecurity** – Defines the term and outlines the different potential cyber threats that government employees may face.
- **Inventory Taking Tips** – Establishes a reference framework, applicable legal aspects, a suggested checklist for inventory taking, and the most common findings during the process.
- **Contracting with Federal Funds** – Presents key considerations when establishing a contract or making purchases using federal funds.
- **Government Contracting** – Provides a compilation of applicable regulations, contracting processes, mandatory aspects, common findings, and general recommendations.
- **Controls in Petty Cash Management** – Presents a reference framework, applicable regulations, and internal controls for managing petty cash.
- **Internal Controls in Information Systems** – Outlines applicable regulations, establishes mechanisms for implementing internal controls, and describes types of controls.

- **Government Corruption** – Examines legal and empirical aspects related to corruption and fraud. Discusses the legal framework designed to deter misconduct in public administration, identifies risk areas across government entities, and concludes with common findings and general recommendations for fraud prevention.
- **Contractor Compliance** – Presents applicable regulations and compliance requirements contractors must meet before formalizing a contract.
- **Development of Internal Procedures** – Provides guidance on the importance of internal procedures, how they are created, their advantages, and recommendations for adopting them.
- **Budget Formulation** – Explains the process of budget formulation at both macro and micro levels, applicable regulations, and the agencies responsible for its preparation.
- **Risk Identification, Assessment, and Management** – Addresses the purpose and benefits of risk management so organizations can identify, analyze, evaluate, and respond to risks that threaten the achievement of their objectives. Details the risk management process and concludes with a discussion of the seven steps of risk management.
- **OIG Interventions in Government Entities** – Provides an overview of the different types of interventions the OIG can carry out in government entities.
- **IT Audit Digital Forensics** - Offers tools and methodologies to identify, preserve, analyze, and present digital evidence, ensuring compliance with standards and information protection.
- **The Importance of Risk Analysis and Management** – Provides a general framework on risk factors, explains the process of risk analysis and management, and discusses the different types of risks.
- **Transparency Act** – Explains the applicability and purpose of the law, its interpretation, and mandatory aspects. Includes common findings and general recommendations.
- **Fleet Management** – Discusses in detail the regulations regarding responsibility for administering and controlling motor vehicles and other means of transportation within the Government of Puerto Rico, including usage, maintenance, contingency situations, and prohibited conduct.
- **Time Management** – Focuses on teaching techniques and strategies to organize and use time efficiently.

- **Management and Custody of Public Property** – Presents compliance regulations that ensure proper use of public property, defining the role and responsibilities of the Property Officer, Substitute Property Officer, or custodian.
- **OIG Corrective Action Plan** – Aims to instruct public employees on the work plan that must be prepared and submitted to the OIG by the chief official of an intervened entity or any other public servant required to address recommendations contained in OIG reports.
- **Strategic Planning** – Defines what strategic planning is, presents its benefits, and outlines the key steps of the process and its implementation.
- **Effective Pre-Intervention** – Provides a reference framework and strategies to establish the importance of internal control in pre-intervention processes.
- **Regulatory Process** – Explains the applicability and purpose of the *Uniform Administrative Procedure Act* (LPAU). Defines key terms related to the law and discusses the regulatory process.
- **Surplus Property** – Defines the term, outlines general considerations, explains the procedure for declaring surplus property, methods for disposing of declared surplus property, and guidelines for electronic equipment disposal.
- **Whistleblower Protection** – Provides a reference framework of applicable legislation designed to protect whistleblowers.
- **Complaints, Grievances, and Claims** – Offers an overview of the types of interventions and the functions performed by the Complaints and Investigations Division of the Office of the Inspector General, and discusses the basic concepts handled by said Division.
- **Sound Public Administration** – Presents a compilation of procedural aspects related to personnel transactions, use of public property, government contracting, budgetary control, internal control, and pre-intervention processes.
- **Effective Supervision** – Defines what effective supervision is, presents its principles and the characteristics of a supervisor. Covers leadership concepts, styles, skills, and approaches, as well as effective communication, delegation, problem-solving, and performance evaluation.
- **Personnel Transactions** – Aims to instruct public employees on mandatory aspects and applicable legal provisions regarding recruitment, selection, training, promotion, transfer, demotion, and retention.
- **Segregation of Duties** – (*New training for FY 2024-25*) Examines the principles of checks and balances within Puerto Rico government agencies. Addresses how to distribute critical tasks—authorization, custody, recording, and verification—to

prevent fraud, errors, and conflicts of interest, including guidelines adapted to internal controls.

- **Artificial Intelligence in the Government of Puerto Rico** – (New training for FY 2024-25) Introduces the fundamentals of AI applied to the public sector: process automation, predictive analysis for public policy, and responsible use of citizen data. Includes practical exercises with chatbots and computer vision tools for oversight.
- **Key Cases Related to Government Contracting** – (New training for FY 2024-25) A jurisprudential review of Puerto Rico Supreme Court decisions that have shaped the legal framework for government contracting. Analyzes precedents on challenges, contract nullity, unconscionable clauses, and transparency, providing lessons for procurement officers and legal advisors.
- **Legislative Process in Puerto Rico** – (New training for FY 2024-25) Breaks down, step by step, how a bill becomes law: drafting, filing, public hearings, committee reports, voting in the House and Senate, Governor's signature, and publication. Includes the roles of the Office of Legislative Services and the requirements for fiscal impact analysis.

b. Executive Orientations

On January 17, 2025, the OIG issued Circular Letter OIG-CC-25-01, *Provision on the Mandatory Training Requirement for Officials Designated as Agency Heads and Others*.

The purpose of this Circular Letter was to notify all designated and confirmed agency heads, as well as Human Resources and Finance Directors, of their obligation to complete training with the Office of the Inspector General (OIG).

Given the importance of ensuring transparency and efficiency in government processes, the OIG will convene agency heads and identified officials to attend the training titled *Executive Orientation*, which will address public management, as well as the jurisdiction, duties, and powers of the OIG. This initiative focuses on strengthening agency heads' skills in identifying and preventing administrative



irregularities, promoting a culture of transparency, integrity, and efficiency in public administration.

By the end of fiscal year 2024-2025, the *Executive Orientations* coordinated by the EAP Division impacted a total of **139 officials**, including agency heads, Human Resources Directors, and Finance Directors. These orientations focused on strategic topics such as personnel transactions, cybersecurity, and key issues related to public administration.

IV. Seventh Annual Meeting

As a primary strategic objective, we have institutionalized the Annual Meeting of the Office of the Inspector General, held every June. This event serves as a platform and opportunity for continuous education and the strengthening of strategic alliances in the prevention and detection of inefficiencies and irregularities.

This year, we celebrated the **Seventh Annual Meeting**, which took place at the Luis Muñoz Marín Foundation. The training activity was primarily aimed at OIG personnel and focused on delivering technical and specialized topics related to the functions performed by the OIG. The meeting not only served as an educational forum but also allowed participants to stay updated on best practices and industry standards.

Below is a detailed list of the topics discussed and the presenters who delivered them:

| Topics | Presenters |
|---|--|
| Internal Audit Planning Process | Harry Santiago, CPA, CIA |
| IT Audit Process and Common Findings | Arturo Avilés, CPA, CIA |
| Governance in Internal Audit Processes from the OIG Perspective | Lolita E. Vargas De León, CPA, CIA, MIBA |

The variety of topics addressed during this meeting underscores our commitment to continuous training and the ongoing development of our employees, which is essential for fulfilling our responsibilities effectively and efficiently. The knowledge gained and strategies discussed during this activity will strengthen our ability to detect and prevent irregularities, as well as improve our internal practices.



V. ASSOCIATION OF INSPECTOR GENERAL

The Association of Inspectors General (AIG) in the United States fosters and promotes accountability and public integrity across various areas, including the prevention, examination, investigation, auditing, detection, elimination, and prosecution of fraud, waste, and abuse. This objective is achieved through policy research and analysis, the standardization of practices, policies, conduct, and ethics, as well as by promoting professional development through educational programs and establishing professional qualifications, certifications, and licenses.

Based on this mission, AIG has established a rigorous educational standard through professional certifications in key areas such as Certified Inspector General, Certified Inspector General Investigator, Certified Inspector General Auditor, and Certified Inspector General Inspector/Evaluator. A new certification has also been introduced: **Certified Inspector General Counsel**, designed for legal professionals who provide support and guidance to Offices of Inspectors General. All these certifications are obtained through the Association of Inspectors General Institute, an entity that plays a crucial role in the training and development of professionals in the field.

As part of our strategic goal to develop human capital, the OIG—while preserving the standards of the federal Inspectors General community—proactively joined the Institute. Certificates are granted to individuals who meet eligibility requirements regarding education and experience and successfully complete the certification programs. These programs are designed to provide participants with the skills and knowledge necessary to perform effectively in their roles.

The certification consists of five days of training delivered by highly qualified instructors in core competency areas identified by AIG. In addition to serving as a training forum, it expands knowledge and allows participants to apply concepts and skills acquired within the OIG.

In line with this, the OIG has set the objective of providing continuous education as well as professional and leadership development opportunities for OIG personnel. To achieve this, we have identified the need to increase the number of employees holding certifications in areas related to the OIG. This not only enhances the competence and efficiency of our team but also strengthens the OIG's capacity to fulfill its mission of safeguarding public integrity.

At the close of fiscal year 2024-2025, employees from our office were certified by the Institute. Below we present a chart showing the public servants certified by category to date:

- **Certified Inspector General: 1**
- **Certified Inspector General Auditor: 6**
- **Certified Inspector General Inspector/Evaluator: 4**
- **Certified Inspector General Investigator: 3**
- **Certified Inspector General Counsel: 1**



As of the close of fiscal year 2024-2025, the Office of the Inspector General has 15 employees certified by the Association of Inspectors General (AIG), reflecting our institutional commitment to continuous training and the strengthening of specialized competencies in key oversight areas. Among them, the OIG now has its first attorney certified as a **Certified Inspector General Counsel**, assigned to the Legal Affairs Division. Looking ahead to the next fiscal year, another team member is expected to obtain this certification.

Additionally, the Inspector General of Puerto Rico was invited to participate in the *2024 AIG Annual Training Conference – The Art of Oversight*, offered by the Association of Inspectors General (AIG), as an elected member of the AIG Board of Directors—becoming the first Inspector General from a Spanish-speaking office to hold a position on the Board. The Inspector General was also invited as a speaker to one of the workshops offered during the event. In addition, two employees from our office had the opportunity to attend this Annual Training alongside the Inspector General.

During the conference, participants received training from highly qualified instructors and Inspectors General in core competency areas identified by AIG. The conference provided an opportunity to acquire updated practical tools that will enable the Office to operate more effectively and efficiently. The event featured a dynamic program and engaging breakout sessions.

VI. COLLABORATION INITIATIVE WITH LOCAL ENTITIES

With the purpose of strengthening and institutionalizing its functions, the OIG has continued to identify and establish strategic collaborations with various public and private entities, both within and outside Puerto Rico. These collaborations have been essential in promoting transparency, efficiency, and ethics in public service.

During fiscal year 2024-2025, the OIG actively participated in a series of key events and conferences:

| Entity or Event | Description |
|--|--|
| Puerto Rico Chamber of Commerce | Sound Governance as a Tool for Success |
| Institute of Internal Auditors | Risk-based Auditing in a Changing Business Environment |
| University of Puerto Rico, Mayagüez Campus | Act No. 15-2017, as amended, known as the <i>Puerto Rico Inspector General Act</i> |
| U.S. Attorney's Office | Government Corruption |
| Office of Government Ethics | Jurisdiction, Mission, and Scope of the Puerto Rico Office of the Inspector General |
| EDP University | Act No. 15-2017, as amended, known as the <i>Puerto Rico Inspector General Act</i> |
| Office of Government Ethics | Training for Nominees Appointed by the Honorable Governor Jeniffer González Colón |
| University of Puerto Rico, Arecibo Campus | Panel: Successful Female Graduates |
| Office of Government Ethics | Jurisdiction, Mission, and Scope of the Puerto Rico Office of the Inspector General |
| Institute of Internal Auditors of Puerto Rico | The Internal Auditor's Role in Assessing and Enhancing Internal Controls |
| Puerto Rico Society of Certified Public Accountants | Government Corruption Cases |
| <i>Entre Colegas</i> Podcast | Dialogue on the Jurisdiction, Mission, and Scope of the Puerto Rico Office of the Inspector General. |
| Institute of Internal Auditors | Recognition of Inspector General Hon. Ivelisse Torres Rivera for her participation and contribution as a resource for the Puerto Rico Chapter of the Institute of Internal Auditors during the 2024-2025 period. |
| Puerto Rico Certified Public Accountants Association | XIV Internal Audit Forum: What Keeps the Internal Auditor Awake at Night? |

These activities demonstrate EAP Division's ongoing commitment to education, transparency, and the continuous improvement of its operations to benefit the community and strengthen public trust in government.

VII. VISUAL AND AUDIO NARRATIVES OF PUBLIC EDUCATION

The OIG communicates its oversight work daily, aiming to make accessible to public servants and citizens the criteria and findings that have revealed irregularities, deficiencies in internal controls, or opportunities to improve government efficiency

within the Executive Branch agencies under its jurisdiction. Through an integrated communications strategy, the OIG also disseminates the results of its educational initiatives using multiple digital platforms and accessible media, such as social networks, audiovisual content, graphic publications, educational capsules, and the **OIG Podcast**, available on YouTube and other platforms.

This strategy seeks to strengthen knowledge in sound public administration, foster a culture of compliance, and bring the people of Puerto Rico closer to oversight, transparency, and accountability processes. Additionally, there is a **deliberate strategic alignment** that correlates all OIG audit and investigation efforts with its educational component: findings, deficiencies, and best practices identified during oversight processes are systematically transformed into educational content, whether through in-person or virtual training, social media material, audiovisual capsules, or **OIG podcast** episodes. This integration ensures that the knowledge generated by the OIG is not limited to written reports but becomes a valuable resource to prevent future irregularities and strengthen internal controls within the entities under our jurisdiction.

a. Publication of Reports

The disclosure of investigative work is primarily carried out through the official website of the oversight entity, where various reports generated by different programmatic Divisions are uploaded in PDF format. Following this publication, EAP develops several communication efforts:

Drafting and Dissemination of Press Releases

Through this instrument, a text with a newsworthy angle is created, aligned with the OIG's criteria and priorities, with the potential to be published by media outlets.

- **Greater Reach and Public Visibility:** Press releases can reach a broader audience than the official OIG channels.
- **Strengthening Institutional Transparency:** Their dissemination contributes to accountability and promotes a culture of clarity by facilitating access to the findings generated by the entity's investigations.
- **Impact on Public Opinion:** A widely distributed press release can influence discussions on high-interest public issues and drive behaviors or changes aligned with the OIG's institutional mission.
- **Institutional Positioning:** Disseminating press releases strengthens the entity's image by highlighting the results of investigations and initiatives aligned with the OIG's mission, vision, and objectives.

Afterwards, the Communications Officer conducts media monitoring to identify which channels have published the content.

- Once a media outlet that shared the press release is identified, the finding is documented, and the news is communicated to the trusted team.

Publication of Visual Assets Related to the Report

- Through graphic design, visual materials highlighting the main findings of the report are published on social media. These assets are aligned with the news angle presented in the official press release.

Media Management

After the press release is published, media outlets may request additional information or interviews with OIG personnel.

These requests are routed through the Communications Officer or the Public Relations Specialist, who coordinates interviews or drafts authorized statements as needed.

b. Development of Educational Materials Focused on Social Media

The methodology for these publications involves researching and creating relevant content tailored for social media and the various OIG communication channels. Each piece of material is carefully selected to ensure relevance and conciseness—key elements for effective communication on digital platforms.

During fiscal year 2024–2025, efforts continued on the development of the *Copy Deck* and the execution of social media communication strategies, including:

OIG Branded Content

- Development of static images that reflect the vision, objectives, and goals of the OIG.
- Production of videos featuring informational capsules about the functions of various programmatic Divisions.

OIG Podcast

- The EAP team oversees the editing of the video podcast, selects reels for episode promotion, and coordinates the publication of all related materials.
- Campaigns are developed through *Mailchimp* to strengthen the reach of published episodes.

Educational Content Aligned with OIG Institute Training Offerings

- Creation and publication of content related to topics included in the *OIG Institute's* workshop catalog on sound public administration.

Educational Content Aligned with Government of Puerto Rico Proclamations

- Development of content commemorating officially proclaimed days, highlighting their significance and promoting reflection on the values they represent.

- Email campaigns are sent from the EAP Division to reinforce the reach of the developed content.

Real-Time Coverage of OIG Educational Activities

- On-site coverage through photography and video of scheduled activities benefiting OIG personnel.
- *Mailchimp* campaigns are deployed for high-impact events to disseminate information to the public servants' contact base.

c. Graphic Design

As part of our strategic goal to strengthen external relations and increase public trust through an active OIG presence, initiatives have been developed in the following areas:

The visual experience of reports and documents has been enhanced, with a particular focus on presenting materials aimed at public servants and the general public. This effort ensures clearer, more coherent, and accessible communication.

To achieve a uniform structure that reinforces OIG's visual identity, the Division relies on three specialized resources who work closely on layout and institutional design. During the fiscal year, **696 graphic design pieces** were produced—including institutional email campaigns, newsletters, infographics, manuals, logos, presentations, and event materials—and **98 videos**, covering podcast episodes and promotions, informational capsules, "recaps", and other essential audiovisual content to disseminate the Agency's work.

d. OIG Podcast (Conceptual Framework)

The OIG Podcast has become an innovative educational resource of the Office of the Inspector General of Puerto Rico, grounded in subsection (x) of Article 7 of Act No. 15-2017, which authorizes the OIG to require government entities and their employees to receive training on essential topics for sound public administration. This tool not only amplifies our training efforts but also serves as a living archive of ideas, topics, and practices that promote efficiency, integrity, and accountability in the public sector.

During fiscal year 2025–2026, the OIG Podcast is projected to undergo a strategic expansion in both reach and depth. This period will integrate regulatory topics with broader approaches aimed at strengthening the government's institutional culture. Key objectives include the development of seasonal thematic series that explore in greater detail aspects such as ethics in decision making, adaptive leadership in public environments, responsible use of emerging technologies and the intersection of organizational well-being and compliance. These series will align with public policy priorities, reinforcing education as a transformative tool within government.

The plan also includes incorporating special episodes dedicated to human talent management, addressing high-performance team dynamics, workplace conflict prevention, emotional intelligence in supervisory roles, and retention strategies within the public sector. Likewise, a more robust editorial line will be developed to better align podcast content with training calendars and institutional campaigns, ensuring that the product is not only educational but also operational in nature.

The initiative also envisions strengthening audience engagement through spaces that encourage participation from public servants, agency leaders, and guest experts, thereby fostering a community of continuous learning. This approach will help identify opportunities for improvement, emerging issues, and real-time training needs. In this regard, the OIG Podcast will continue to evolve as a tool for organizational development, capable of adapting to the challenges of contemporary public administration and supporting—through an accessible and thoughtful narrative—the highest level of performance we aspire to for the entities under our jurisdiction.

Looking ahead to fiscal year 2025–2026, the OIG Podcast will not only reinforce its educational mission but will also solidify its role as a platform for strategic thinking aimed at strengthening the institutional capacity of the Government of Puerto Rico.

Below are the viewership results for our podcast episodes:

- 1. *Guía práctica de fondos federal (Practical Guide to Federal Funds)***
 - Guest: Javier Rivera Aquino, attorney.
 - Views: 4,726
- 2. *Evolución del servicio público y el rol de supervisión (The Evolution of Public Service and the Supervisory Role)***
 - Guest: Víctor Rivera Hernández
 - Views: 1,730
- 3. *(Reel) OIG Podcast I Normas aplicables y el manejo correcto de fondos federales. (OIG Podcast 1 Applicable Standards and the Proper Management of Federal Funds)***
 - Views: 1,583
- 4. *El derecho probatorio en los procesos administrativos (Evidentiary Law in Administrative Proceedings)***
 - Guest: Dr. Julio Fontanet
 - Views: 1,465

5. *Uso de herramientas tecnológicas en el gobierno: transparencia y fiscalización (Use of Technological Tools in Government: Transparency and Oversight)*

- Views: 1,463

e. Columns

- *El Vocero de Puerto Rico* Newspaper
 - **Six Years of Great Expectations:** This column highlights key aspects related to the creation, development, and achievements of the Puerto Rico Office of the Inspector General.
- *El Vocero de Puerto Rico* Newspaper
 - **Five Years, Five Lessons:** This column outlines important insights regarding the establishment, evolution, and accomplishments of the Puerto Rico Office of the Inspector General.

f. International Anti-Corruption Day

The United Nations (UN) designated December 9 of each year as International Anti-Corruption Day. Our role as an oversight and prevention entity positions us as an integral contributor to this global objective. The following activities were carried out:

- The EAP Division developed and continuously shared educational materials related to corruption in the public service, both internally and externally.

VIII. INITIATIVES

As part of its educational and preventive mission, the EAP Division of the Office of the Inspector General has developed community initiatives with a special focus on protecting vulnerable populations, particularly older adults, who are disproportionately affected by various forms of fraud. One of the main activities during the fiscal year was the workshop *Safeguarding the Treasure of Experience*, held in San Juan, aimed at empowering this population with concrete tools to recognize, avoid, and report financial fraud. The session addressed common schemes such as identity theft, fake lotteries, romance scams, impersonation through phone calls, and deceptive practices on social media, among others.

The workshop was led by a multidisciplinary OIG team composed of the Associate Inspector for Legal Affairs, the Deputy Director of the Pre-Intervention and Examinations Division, and the Information Systems Technician. The program combined interactive presentations with simulated exercises to clearly and practically demonstrate how these fraudulent schemes operate. Participants also received guidance on the applicable legal framework, including the *Bill of Rights for Older Adults* and the *Special Act to Prevent Financial Exploitation*, along with practical recommendations such as exercising caution

with urgent requests, safeguarding important documents, and contacting authorities whenever fraud is suspected.





**INFORMATION
TECHNOLOGY**

OFFICE



Information Technology Office

The Information Systems Division (hereinafter, the Information Technology Office) is responsible for administering, managing, and safeguarding all information systems within the OIG. It provides technical and specialized support to the Inspector General and to all users of the OIG's information technology systems. In addition, it has been delegated the authority to develop standards, policies, regulations, and procedures governing the proper use and operation of these systems. This office reaffirms the OIG's commitment to strengthening a more efficient and transparent public administration through sustained progress, promoting administrative and technological efficiency, and reinforcing the pillars of transparency, accountability, and the fight against government fraud and abuse.



This report summarizes the main achievements in operational areas, technical assistance, cybersecurity, investigations, special projects, and digital innovation during fiscal year 2024–2025.

The OIG's Information Technology Office continues to demonstrate ongoing progress:

I. Digital Innovation: Comprehensive Redesign of the OIG Website

A full redesign of the OIG web portal was completed, enhancing the user experience through more intuitive navigation, clearer structure, and advanced search tools that facilitate access to reports and relevant documents. This effort lays the groundwork for the upcoming launch of a new and improved portal.

II. UKG Ready Recruitment

The OIG implemented the UKG Ready recruitment module, marking a significant milestone in the modernization of human capital management processes. This advancement centralizes and optimizes all recruitment stages, from posting vacancies to candidate selection. In this way, it ensures greater transparency, efficiency, and traceability throughout each hiring cycle. It also strengthens the institution's capacity to attract candidates whose profiles align more closely with organizational needs, optimizing resource use and improving the experience for both applicants and staff involved in the process.

III. OIG Institute

The launch of the application *institute.oig.pr.gov* marked a major milestone in the OIG's training strategy by establishing a modern, accessible, and user-centered platform for the professional development of Puerto Rico's public servants. This achievement

enabled the centralization of training resources, the delivery of courses, the monitoring of individual progress, and the promotion of a culture of continuous learning. Through this tool, public servants now have easier and more efficient access to training content, contributing to the strengthening of their competencies and to the fulfillment of institutional responsibilities with greater efficiency and commitment.

IV. Training

In alignment with its commitment to prevention and continuous development, the OIG—through the Information Technology Office—designed and delivered workshops focused on technology use and cybersecurity to strengthen the institutional workforce’s technical capabilities.

1. Internal Controls in Information Systems
2. Cybersecurity
3. Proper Management and Security Information Systems
4. Phishing
5. Internal Controls in Information Systems (Agency Leadership Focus)

V. Copilot 365

The acquisition of *Copilot 365* GCC by the OIG represents a strategic step forward in modernizing its internal operations and strengthening digital security. This tool is specifically designed for government environments that require high standards of compliance and data protection. Copilot 365 enables the OIG to leverage artificial intelligence technologies to enhance productivity, automate routine tasks, and support informed decision-making. With this implementation, collaborative processes are optimized, document management is improved, and a technological environment aligned with best practices in governance and cybersecurity is ensured. This achievement not only reaffirms the OIG’s commitment to innovation but also positions the agency as a leader in the responsible adoption of technological solutions within the public sector.

VI. Visitor Registration System

The implementation of a digital visitor registration application at the OIG marks another important step toward operational efficiency and technological modernization. This tool streamlines the automated check-in process for visitors upon arrival, providing greater control over entry and exit within the facilities, as well as accurate real-time records. In addition to improving the reception process, the application contributes to safeguarding information and protecting public resources.

VII. Servers

The deployment of high-capacity servers in the OIG's production environment and disaster recovery center represents a key milestone in building a resilient, secure, and efficient technological infrastructure. This initiative significantly enhances the performance of critical systems, ensures operational continuity during adverse events, and strengthens the protection of institutional data. Through this modernization effort, the OIG has increased its processing capacity, expanded scalable storage, and optimized response times, resulting in a substantial improvement in the quality of digital services provided to both internal staff and audited entities. Furthermore, the establishment of a robust recovery center reinforces emergency preparedness, ensuring that essential functions can be restored without unnecessary delays and in alignment with the highest standards of operational continuity.

VIII. CAP Application

The pilot implementation of this specialized application for managing corrective action plans at the OIG represents a crucial advancement in strengthening institutional monitoring and improvement mechanisms. This digital tool enables systematic documentation, tracking, and evaluation of corrective measures identified in audits, investigations, assessments, and other internal control processes, ensuring a clear path from the initial identification of findings to the verification of compliance. Thanks to its structured and accessible design, coordination among areas has been streamlined, reducing response times. This initiative promotes a more transparent and proactive management approach.

IX. Investigations and Complaints Application – Investigative Phase

The ongoing implementation of a specialized application for managing case investigations within the OIG's Complaints and Investigations Division represents a transformative advancement. Currently in its final phase, this technological tool has been designed to centralize all information related to investigations, facilitating real-time analysis, tracking, and documentation. By integrating functionalities such as case assignment, event timelines, evidence uploads, and report generation, the application will enable more rigorous oversight and faster responses to findings. This project reinforces the institution's commitment to transparency, due process, and the protection of sensitive information, aligning with modern public-sector management standards and driving a digital transformation that will positively impact the OIG's oversight work.

X. Confidential Hotline

The implementation of a self-service system for the confidential hotline represents an important advancement in strengthening secure and accessible communication channels for the public. This automated system enables more efficient and structured

assistance, guiding callers through clear and confidential options that facilitate the reporting of irregularities or the submission of complaints. By reducing wait times and ensuring continuous availability, the user experience is significantly improved, and trust in institutional oversight and transparency mechanisms is reinforced. This technological solution also contributes to optimizing human resources and ensuring secure communication.

XI. OIG Communications Network

Significant progress was achieved in the protection of the OIG's information systems. Through automated defense mechanisms, 121,943 potential threats were blocked, neutralizing them proactively before they could compromise system security. Likewise, 43 cybersecurity incidents were successfully mitigated, demonstrating the effectiveness of the agency's response capabilities during critical events. These results reflect a substantial strengthening of the OIG's cybersecurity infrastructure and its ongoing commitment to safeguarding its digital assets.

XII. Technical Assistance Requests

The Information Technology Office addressed **943 technical assistance requests** submitted by users and related to OIG systems. These support services are essential to ensuring the continuity of daily operations carried out by OIG personnel.

XIII. 2025 Vulnerability Analysis

This assessment provides a set of recommendations based on the findings identified, which will be addressed in future phases as part of a continuous action plan. This proactive approach strengthens the OIG's planning capacity, enabling the institution to adapt more effectively to changing conditions, make informed decisions, and align its strategies with established best practices in governance and public-sector management.

XIV. Operating System Updates

Throughout the year, the Information Technology Office ensured that all operating systems remained up to date, demonstrating a strong commitment to best practices in technology management, promoting efficiency, and safeguarding institutional information.

XV. Server Room

As part of the effort to enhance information system controls, **new batteries** were installed to ensure reliable electrical backup in the event of power interruptions. Physical security systems were also reinforced through the installation of **advanced alarms** and an **upgraded and recharged fire suppression system**, minimizing risks during emergencies. Additionally, smart devices were added, including an **alert-enabled detector capable of**

sending email notifications, a sensor that reports when the door remains open, and an improved humidity detector that allows precise monitoring of environmental conditions in the area. These upgrades not only strengthen the technological infrastructure but also promote the preservation of information integrity.


XVI. Complex Implementation of Security Measures in OIG Systems

| Task | Description |
|--|--|
| Annual Reinstallation of SSL Security Certificates Across All OIG Web Services | The Information Technology Office reinstalled and configured the new security certificates on all OIG web platforms. |
| Document Access | Annual review of access permissions for institutional documents |
| User Access Review | All user login and entry permissions were reviewed. |

XVII. Technological Needs for OIG Employees and Divisions

The technological requirements of the different OIG Divisions were addressed as follows:

| Item(s) | Description |
|--|--|
| Modern kiosks for visitor registration | Automate access control, enhance security, and streamline the reception process for external visitors. |
| Hotspots | Ensure secure mobile connectivity for staff on the move and during contingency situations. |
| 360° video conferencing cameras | Improve remote interaction by providing an immersive and dynamic visual experience. |
| Electronic access to different OIG Divisions | Increase control and physical security in critical facilities. |
| Screen for QI Division | Useful for presentations, case analysis, and staff training. |
| Hootsuite | Strategic social media management tool that enables scheduling, monitoring, and analyzing institutional communication. |
| Opusclip | AI-assisted video editing application, ideal for creating dynamic content from existing recordings. |
| InDesign | Professional editorial design software for producing reports, publications, and educational materials with high graphic standards. |



| Item(s) | Description |
|-------------------------------------|---|
| New UKG punch clocks | Modernize staff attendance tracking, improving accuracy and data integration. |
| New laptops | Equipment for newly hired personnel. |
| Cybersecurity equipment maintenance | Ensures optimal functioning of key tools for protecting institutional digital assets. |



ADMINISTRATION
DIVISION



Administration Division

The primary responsibility of the Administration Division is to direct and oversee administrative divisions in matters related to accounting, finance, budgeting, pre-intervention, payroll, procurement, property management, official vehicle fleet, materials handling, and other general services, as well as any additional functions assigned or delegated. Furthermore, it is responsible for ensuring compliance with fiscal obligations before the relevant oversight entities. These responsibilities are carried out through:

- **Financial Management:** Controlling the budget, performing financial analyses, and ensuring the proper use of economic resources.
- **Regulatory Compliance:** Ensuring that all activities are conducted in accordance with applicable laws, procedures, and regulations.
- **Process Optimization:** Identifying areas for improvement and implementing changes that increase operational efficiency.

I. Budget for Fiscal Year 2024-2025

The Office of the Inspector General of Puerto Rico had an initial approved budget of \$20,123,000 for fiscal year 2024–2025 under Program 1707, titled "Government Integrity and Efficiency" from the General Fund, in accordance with the Certified Budget Joint Resolution for that fiscal year.

Of the total allocated funds, \$15,135,000 were designated for payroll, \$4,933,000 for operational expenses and \$55,000 for PayGo contributions.



Act No. 15, *supra*, in its Article 11 establishes the following:

"The following shall be transferred to the Office of the Inspector General:

- a) Personnel, equipment, records, documents, assets, liabilities, contracts, properties, materials, and files, as well as remaining fund balances allocated to units, divisions, or other components duly related to internal auditing of government entities not excluded under Article 4 of this Act."*
-
-

Accordingly, both positions and budgets from most internal audit units of entities under the jurisdiction of Act No. 15 have been transferred to the OIG. However, the transfer of employees from the audit unit of the Puerto Rico Aqueduct and Sewer Authority remains pending due to objections raised by the entity, which are expected to be resolved during fiscal year 2025–2026.

As provided in Article 11, **it is important to note that the OIG budget is consolidated, composed of allocations derived from the transfer of internal audit units.** As part of this process, the corresponding portion of the payroll budget and an estimated amount for operational expenses related to the transferred positions have been allocated, as determined by the Financial Oversight and Management Board for Puerto Rico.

Budget Preparation for Fiscal Year 2025-2026

With the primary objective of establishing a structure that creates a budget aligned with the needs and goals of the OIG, the following actions were carried out:

- Relevant data was collected to identify the needs of all OIG employees.
- An evaluation was conducted based on activities and work programs for each Division, requesting detailed needs with budgetary impact from each director.
- A budget was prepared to meet the requirements of all employees transferred to the OIG.
- Funds were monitored, and updated expenditure controls were implemented to ensure alignment with OIG objectives.

During the budget request process, both the baseline budget and the requested budget for FY 2025–2026 were recorded in the platform. Additionally, checklists related to both the baseline and requested budgets were completed.

In the EPM-Planning platform, the following forms were submitted:

- Specific Concepts Form
- Contingent Claims and Final Judgments Form
- General Fund Debt Form
- Consent Decrees Form
- Interagency Payments Form
- Maintenance of Effort Form
- Abnormal Equipment Acquisition Cycles (Abcycle) Form

It is important to highlight that, as in the previous year, the OIG once again requested the full budget for FY 2025–2026 from the General Fund. This request responds to the

need to guarantee the autonomous operation of an oversight entity whose preventive and control functions must never depend on the entities it supervises. For this reason, the OIG does not consider it viable to rely on these entities for payroll responsibilities, as doing so would compromise the full independence granted by its Organic Law.

During the budget request process, the OIG emphasized the risks associated with reallocating its budget (as an entity with fiscal independence) to the Special Revenue Fund. This is because allocations under the Special Revenue Fund authorize spending but do not guarantee immediate fund availability, as they depend on transfers from entities, mostly public corporations.

II. Process Automation

Article 4 of Act No. 15, *supra*, establishes, among other provisions:

"Likewise, it shall adopt its own accounting system and system for the acquisition and disposal of goods, incorporating the principles of austerity and fiscal control adopted by the Government of Puerto Rico." (Emphasis added)

Workflow Program

In compliance with Article 4 of Act No. 15, *supra*, the workflow program has been optimized as a tool for efficient processing of purchases, contract formalization, materials management, and reimbursement of per diem and mileage.

Additionally, development began on a customized billing system, and work is underway to include a per diem and mileage module designed to be more streamlined and accessible for employees.

III. Internal Control Structure

To maintain fiscal monitoring and safeguard public funds, a preventive structure was established to ensure the availability of necessary funds and maintain expenditure control. This structure includes:

- Preventive and Detective Controls for monitoring allocated funds and controlling expenses.
- Continuous Self-Assessment by the Administration Division, focusing on internal control components: control environment, risk assessment, control activities, information, communication, and monitoring.

To strengthen the agency's risk management, the Administration Division updated the corresponding procedure to maintain a robust and consistent internal control structure.

IV. Public Insurance

The annual renewal process for the public liability policy was completed. Additionally, the following policies were renewed: Directors and Officers Liability Insurance with Employment Practices Liability coverage, Property Insurance Policy and Travel Insurance Policy.

V. Health Plan

For the benefit of OIG employees, the exemption under Act No. 95-1963, as amended, known as the *Public Employee Health Benefits Act*, was maintained. Additionally, a direct contract was secured with a health plan provider offering better coverage and more competitive costs.

VI. Compliance

Compliance with the Office of the Comptroller of Puerto Rico

- All monthly position reports were filed within the required deadlines for FY 2024–2025.
- The Annual Loss Certification was submitted within the established timeframe, as required by the Comptroller’s Office.
- Compliance Certifications under Act No. 273-2003 were filed for FY 2022–2023 (Circular Letter OC-25-09) and FY 2023–2024 (Circular Letter OC-25-19).
- In compliance with Circular Letter OC-25-10 regarding the Annual Certification required by Article 9 of Act No. 103-2006 for FY 2023–2024, the following information was submitted:
 - Report on the number of positions by category at the beginning and end of the fiscal year, including payroll and related costs.
 - List of professional and consulting services received during the fiscal year, including amounts Analysis of savings achieved or increases in expenses incurred during the fiscal year.
 - Objective Indictators to determine efficenxy and effectiveness.
 - Report on monthly revenues compared to budgeted (projected) revenues.
 - Report on monthly expenses compared to budgeted (projected) expenses.
 - Details of financial instruments (investments) held at the end of the fiscal year.

Compliance with the Department of Treasury

- Quarterly returns were filed within the required timeframe:
 - Form 499 R-1B: *Quarterly Employer's Return of Income Tax Withheld*
 - Form 480.6 SP-1: *Quarterly Return of Tax Withheld on Payments for Services Rendered*
- Form 499R-2/W-2PR was filed on time:
 - 156 forms submitted.
- Informative returns (Form 480) were filed on time:
 - Form 480.6SP: *Informative Return – Services Rendered* (59 forms submitted).
- Submission of OIG bank account inventory.
- Submission of the Statewide Cost Allocation Plan for FY 2023–2024.
- Monthly report for *CaPex FY25 Tracking Tool Template*.

Compliance with the Internal Revenue Service (IRS)

- Quarterly returns were filed within the required timeframe:
 - Form 941-PR 2023 – *Employer's Quarterly Federal Tax Return*
- Information for Forms 499R-2/W-2PR (*Withholding Statement*) was submitted to the IRS, and Form W-3 was generated.

Compliance with the Department of Labor

- Quarterly returns were filed within the required timeframe:
 - *Declaration of Chauffeur Insurance Contributions*.

Reports to the General Services Administration (ASG) as an Exempt Entity

- The Procurement Plan for FY 2025–2026 was prepared and delivered in collaboration with ASG.
- Monthly purchase reports were submitted to promote transparency and collaboration with ASG.

Compliance with the Financial Oversight and Management Board for Puerto Rico (FOMB)

- Reports on budget versus expenses were prepared and delivered as requested.
- An updated roster report was submitted.

Reports to the Puerto Rico Fiscal Agency and Financial Advisory Authority (AAFAF)

- The report on CSFRF funds for the *Public Servants Adjustment Bonus* was prepared and submitted within the required timeframe.

Reports to the Administration of Retirement Systems for Government Employees and the Judiciary (ASR)

- All monthly remittance reports and demographic data reports were filed electronically with ASR.

Property

- The following inventories were completed:
 - Inventory of capitalizable assets
 - Inventory of non-capitalizable assets
 - Inventory of assets under OIG custody
 - Inventory of materials

VII. Training

Personnel from the Administration Division collaborated with the Education, Advisory, and Prevention Division by providing training to government officials from various entities on the preparation, management, and control of an annual budget.

VIII. Statistics

During fiscal year 2024–2025, statistics related to the budget and administrative processes continued to be collected to gain detailed insight into production and performance across the different parts of the Administration Division. This effort also strengthens transparency and accountability.



HUMAN RESOURCES
OFFICE



Human Resources Office

The Office of the Inspector General (OIG) has the ministerial mission of strengthening mechanisms for prevention, oversight, investigation, and auditing of government operations; conducting audits and consultations for government entities to achieve optimal levels of economy, efficiency, and effectiveness in their administrative systems and risk management, control, and governance; enforcing and sanctioning violations of laws, regulations, and standards adopted by the Government of Puerto Rico regarding the administration of public resources and assets; and ensuring the highest possible degree of reliable information.

To effectively carry out education, prevention, and oversight functions, it is crucial for the OIG to have highly qualified professional staff capable of meeting all service-related needs. Recruitment and retention must, by law, adhere to the principle of a well-trained workforce with the skills required for each position and the ability to achieve planned progress in their work to ensure the success of OIG's strategic objectives.

The Human Resources Office aims to identify staffing needs, collaborate, and advise on selection, development, and retention processes, considering experience, suitability, skills, capacity, integrity, and other applicable requirements for each position. Our goal is for every employee to meet established productivity and quality standards, contribute to organizational improvement and development, adapt to a culture of change and continuous learning, and achieve individual goals through public service.

Additionally, the office manages recruitment processes, retirement matters, health plans, insurance, benefits, leave, and other human capital-related issues. It advises the Inspector General and all OIG employees on HR matters, assesses classification plans to meet organizational needs, performs conversions, and recommends reclassifications. It also establishes compensation plans for career and trust service positions based on fiscal capacity and economic reality, using job analysis and evaluation methods, as well as budget considerations and salary structures aligned with the agency's job valuation system.

Below are the tasks completed during FY 2024–2025:

I. Personnel Transactions

Recruitment and Selection Process

The OIG recognizes and adheres to the rules governing recruitment. However, we cannot ignore challenges posed by technological advances, new labor legislation, labor market trends, and generational diversity. We have the duty and need to design organizational strategies that position the OIG as a competitive and attractive workplace in the labor market.

To address recruitment needs, the following job postings were published, and interviews and examinations were conducted in compliance with Article V of the "OIG Human Resources Regulation" (OIG-RH-12) to fill the following career service positions:

Evaluation of Applications:

| Recruitment Notice No. | Division | Position | Applications Reviewed |
|-----------------------------|-----------------------------------|-------------------------------------|-----------------------|
| OIG-2024-03 | Pre-Intervention and Examinations | Auditor | 120 |
| OIG-2025-01 | Administration | Fiscal Pre-Intervention Officer | 147 |
| OIG-2025-02 | Administration | Payroll Officer | 120 |
| OIG-2025-03 | Information Technology Office | Information Systems Technician | 168 |
| OIG-2025-04 | Human Resources Office | Security Officer | 142 |
| OIG-PI-2025-01 | Human Resources Office | Internship Juan "Al" Álvarez Negrón | 123 |
| Total Applications Reviewed | | | 820 |

Examinations:

The Human Resources Office maintains a rigorous recruitment process to ensure the appointment of the most qualified candidates to join the OIG team. As part of this process, we coordinated the administration of examinations for applicants to the following positions:

| Announcement No. | Division | Position | Number of Candidates Tested |
|-----------------------------------|-------------------------------|---|-----------------------------|
| OIG-2024-03 | Pre-Audit and Examinations | Auditor | 83 |
| OIG-2025-01 | Administration | Fiscal Pre-Audit Officer | 66 |
| OIG-2025-02 | Administration | Payroll Officer | 46 |
| OIG-2025-03 | Information Technology Office | Information Systems Technician | 34 |
| OIG-PI-2024-02 | Human Resources Office | Supervised Practice Program and Internships | N/A |
| OIG-2025-04 | Human Resources Office | Security Officer | 21 |
| Total Number of Candidates Tested | | | 250 |

Interviews

Interviews have been coordinated for the recruitment notices listed on the previous page. The following table details the level of applicant participation recorded:

| Announcement No. | Division | Position | Number of Candidates Interviewed |
|---------------------------------|-----------------------------------|---|----------------------------------|
| OIG-2024-03 | Pre-Intervention and Examinations | Auditor | 43 |
| OIG-2025-01 | Administration | Fiscal Pre-Audit Officer | 52 |
| OIG-2025-02 | Administration | Payroll Officer | 20 |
| OIG-2025-03 | Information Technology Office | Information Systems Technician | 32 |
| OIG-PI-2024-02 | Human Resources Office | Supervised Practice Program and Internships | 36 |
| OIG-PI-2025-01 | Human Resources Office | Juan "Alí" Álvarez Negrón Internship | 79 |
| OIG-2025-04 | Human Resources Office | Security Officer | 17 |
| Total of Interviewed Candidates | | | 279 |

Approval of Probationary Periods

The Human Resources Office continues to promote an evaluation system designed to measure the performance and effectiveness of our workforce in fulfilling their responsibilities, in alignment with the merit principle. This system responds to organizational needs by adding value to human resources by considering established goals, plans, and programs, planning professional development, and ensuring productivity and achievement of objectives. The evaluation process serves as an essential tool to reaffirm the merit principle, guaranteeing that the most qualified employees serve the Office of the Inspector General (OIG), thereby supporting their development and retention in public service. During this period, the following employees successfully completed their probationary period for the positions listed below:

| Position | Number of Employees |
|--|---------------------|
| Lawyer | 5 |
| Office Systems Administrator II | 6 |
| Human Resources Administration Analyst | 2 |

| | |
|--------------------------------|-----------|
| Auditor | 4 |
| Investigator | 4 |
| Law Clerk | 1 |
| Information Systems Technician | 2 |
| Total Employees | 24 |

Supervised Practice Program and Internship

During fiscal year 2024–2025, the Office of the Inspector General (OIG) implemented the **Supervised Practice Program and Internship**, in accordance with Administrative Order OIG-2024-011 and Administrative Order OIG-2024-012, which established the **Juan Alf Álvarez Negrón Internship Program**. The primary purpose of this initiative is to provide professional experience to undergraduate and graduate students enrolled in academic programs aligned with the OIG’s mission, such as Criminal Justice, Accounting, Finance, Law, Public Administration, among others.

During fiscal year 2024-2025, the following recruitment notices were issued:

- **OIG-PI-2024-02** – Supervised Practice Program and Internships
- **OIG-PI-2025-01** – Juan “Alf” Álvarez Negrón Internship Program

As part of the program’s expansion and strengthening, collaborative agreements were formalized with the **Interamerican University of Puerto Rico School of Law** and **Ana G. Méndez University** to facilitate student participation in our professional development initiatives. These agreements enable more effective integration of university talent into OIG programs.

To support the recruitment process, promotional materials such as posters and informational brochures were designed and distributed. Additionally, orientation visits were conducted at several higher education institutions across Puerto Rico, including the University of Puerto Rico (Bayamón, Carolina, and Río Piedras campuses), Ana G. Méndez University (Cupey campus), Interamerican University (Metropolitan campus) and the Interamerican University School of Law. During these visits, program details were presented to students, and printed materials were provided for campus bulletin boards.

To ensure consistency, objectivity, and transparency throughout the selection process, a structured interview guide was developed. This guide provided a standardized set of questions for all candidates, promoting fairness and alignment with best practices in recruitment. Additionally, continuous communication was maintained with university liaison personnel to manage the validation and accreditation of practical hours in accordance with the academic requirements of each institution.

The admission process included a detailed review of all applications received:

- For OIG-PI-2024-02, **49 applications were evaluated.**
- For OIG-PI-2025-01, **121 applications were evaluated.**

Once candidates were selected, a structured schedule of activities was coordinated and executed, which included:

- Initial Training
- Assignment to specific functional divisions within the OIG, such as Complaints and Investigations, Human Resources, CAP, Legal Affairs, Education, PIE, Administration, and Information Systems.
- Educational and training visits to key government institutions, including **La Fortaleza, the Capitol, the Office of Government Ethics, and the Supreme Court of Puerto Rico.**
- Continuous supervision by designated OIG personnel.
- Closing activities, where participants presented their experiences and learnings to OIG staff and invited leaders.

The participants were assigned to the following functional Divisions within the Office of the Inspector General (OIG):

Recruitment Notice OIG-PI-2024-02: Supervised Practice Program and Internships

| University | Assigned Division |
|--|-----------------------------------|
| University of Puerto Rico – Río Piedras Campus | Complaints and Investigations |
| University of Puerto Rico – Río Piedras Campus | Human Resources |
| Interamerican University of Puerto Rico | Corrective Action Plan (CAP) |
| Ana G. Méndez University – Cupey Campus | Complaints and Investigations |
| University of Puerto Rico – Bayamón Campus | Pre-Intervention and Examinations |
| Interamerican University of Puerto Rico | Legal Affairs |
| University of Puerto Rico – Río Piedras Campus | Complaints and Investigations |
| University of Puerto Rico – Río Piedras Campus | Corrective Action Plan (CAP) |
| Ana G. Méndez University – Carolina Campus | Administration |
| University of Puerto Rico – Río Piedras Campus | Special Assistants |
| University of Puerto Rico – Río Piedras Campus | Education |

| | |
|--|-------------------------------|
| University of Puerto Rico – Río Piedras Campus | Complaints and Investigations |
| Interamerican University of Puerto Rico | Legal Affairs |

Recruitment Notice OIG-PI-2025-01: Juan “Alí” Álvarez Negrón Internship Program

| University | Assigned Division |
|--|-----------------------------------|
| University of Puerto Rico – Río Piedras Campus | Complaints and Investigations |
| University of Puerto Rico – Bayamón Campus | Administration |
| University of Puerto Rico – Bayamón Campus | Information Systems |
| University of Puerto Rico – Bayamón Campus | Information Systems |
| University of Puerto Rico – Mayagüez Campus | Legal Affairs |
| Ana G. Méndez University | Administration |
| University of Puerto Rico – Bayamón Campus | Pre-Intervention and Examinations |
| University of Puerto Rico – Río Piedras Campus | Corrective Action Plan (CAP) |
| University of Puerto Rico – Río Piedras Campus | Education |
| University of Puerto Rico – Río Piedras Campus | Pre-Intervention and Examinations |
| University of Puerto Rico – Río Piedras Campus | Human Resources |
| University of Puerto Rico – Río Piedras Campus | Legal Affairs |
| University of Puerto Rico – Río Piedras Campus | Education |
| University of Puerto Rico – Cayey Campus | Pre-Intervention and Examinations |
| University of Puerto Rico – Arecibo Campus | Administration |
| University of Puerto Rico – Río Piedras Campus | Education |

The participating students gained highly valuable experience in a professional environment. Activities were designed to develop competencies in analysis, report writing, compliance, public ethics, and administrative processes. They also took part in institutional initiatives such as the annual meeting, reinforcing principles of integrity, honesty, transparency, effectiveness, and efficiency.

The successful implementation of this program required the coordination of multiple administrative efforts, including inter-institutional collaboration, recruitment and application review processes, scheduling of activities and visits, event logistics management, continuous supervision, preparation and execution of closing activities, and final program evaluation.

The Office of the Inspector General reaffirms its commitment to fostering a new generation of public servants equipped with essential values and skills to strengthen good governance. This program not only serves as a learning platform but also as a vehicle for social transformation, aligned with our institutional motto: **Prevention and Oversight for Good Governance.**



II. Human Resources Processes

Implementation of the Human Resources Module

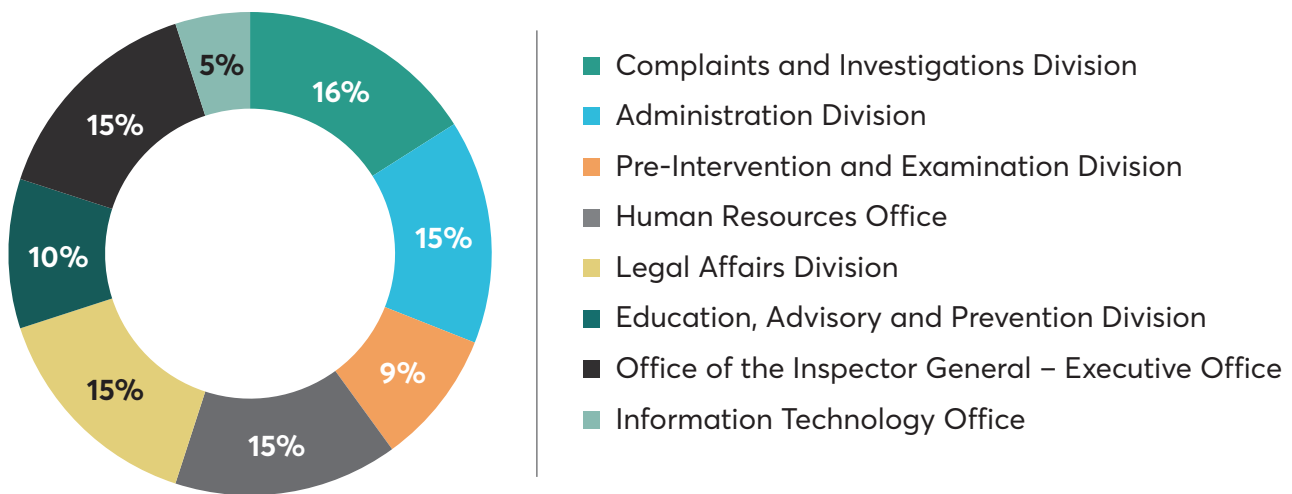
The implementation of the Human Resources module within the UKG Ready system has been successfully completed. This automation streamlines administrative processes and reduces manual workload, allowing greater focus on key areas such as:

- Appointing personnel.
- Onboarding processes for new recruits.
- Assessment of operational needs and management of employee benefits.
- Performance evaluations.

The module enables high-volume data processing and highlights critical patterns to identify opportunities for meaningful change and growth. It provides consistency, efficiency, and essential information for decision-making. Additionally, it supports time and effectiveness management by issuing notifications for probationary period expirations and the renewal of critical credentials, such as driver's licenses and other essential certifications. The system also generates reports on license usage, incidents, and accidents, allowing the identification of higher-risk areas with greater incidence.

Performance Evaluations

The OIG has adopted a systematic approach to employee performance evaluations to measure work quality and overall effectiveness of its workforce. This initiative aims to achieve optimal levels of integrity, honesty, transparency, effectiveness, and efficiency, while considering established goals, plans, and programs. It also ensures proper planning for professional development, productivity, and achievement of organizational objectives. Our goal is to foster a human resources management model guided by principles of uniformity and equity, creating a work environment characterized by harmony and job satisfaction. This, in turn, translates into high levels of motivation and commitment among employees.



Training

The Human Resources Office is committed to effectively supporting workforce development by ensuring employees acquire the necessary competencies to meet operational plans and comply with applicable legal requirements. In this context, the following training sessions were coordinated, with participation details outlined below:

| Training | Participant Total |
|--|-------------------|
| Onboarding | 8 |
| Supervised Practice and Internships Program – Welcome Orientation | 12 |
| UKG Ready – System Functionalities for Supervisors (2 sessions) | 9 |
| Managing Holiday Season Stress | 80 |
| Affirmative Action Plan – Orientation for Supervisors and Work Teams | 107 |

Credential Verification Processes – Background Checks

The Human Resources Office maintains a rigorous recruitment process to ensure the appointment of the most qualified candidates to join the OIG team. All appointments must comply with applicable legal provisions governing public service and the OIG's personnel regulations, which require a robust pre-employment process. To support this, a collaborative agreement was established with the Puerto Rico Police Bureau, incorporating a system for verifying professional credentials and criminal history of potential candidates for employment at the OIG. During fiscal year 2024–2025, 96 credential verifications were coordinated as part of the OIG recruitment process.

Employee Inquiries

All employee inquiries and meetings related to the UKG Ready attendance system were properly addressed. These included consultations regarding leave requests, adjustments and schedule changes, password resets, certification requests and official matters entries.

Employee Engagement Activities

Health Fair - A Health Fair was coordinated for all OIG employees, with an attendance of 80 participants. Activities included glucose and blood pressure screenings, massages, a handicraft exhibition, an informational booth for the Employee Assistance Program (EAP), and a workshop on Managing Holiday Season Stress.

| Participants | Activities |
|--------------|---|
| 143 | Suicide Prevention Protocol – Preventive Activities |
| 80 | Health Fair |
| 91 | Health Plan – Coverage Orientation |
| 107 | Affirmative Action Plan – Orientation for Supervisors and Work Teams |
| 87 | Job Fair Participation – Promotion of OIG Recruitment Notices and Internships |
| 4 | Collaboration with Education, Counseling, and Prevention – Informational Capsules |

Suicide Prevention Committee – The Human Resources Office continued coordinating suicide prevention activities through the Suicide Prevention Committee. Below is a summary of the initiatives carried out by the Committee:

| Activity | Date | Participants |
|--|-----------------|-------------------------------|
| Suicide Prevention Committee Meeting | August 5, 2024 | 5 employees |
| Suicide Prevention Campaign (August 19–23, 2024) – Digital Brochure: <i>Live</i> | August 19, 2024 | All Personnel (147 employees) |
| Suicide Prevention Campaign (August 19–23, 2024) – Digital Brochure: <i>Suicide Prevention in Men</i> | August 20, 2024 | All Personnel (147 employees) |
| Suicide Prevention Campaign (August 19–23, 2024) – Digital Brochure: <i>How to Recover from Workplace Burnout</i> | August 21, 2024 | All Personnel (147 employees) |
| Suicide Prevention Campaign (August 19–23, 2024) – Digital Brochure: <i>Choose Life – Suicide Can Be Prevented</i> | August 22, 2024 | All Personnel (147 employees) |
| Suicide Prevention Campaign (August 19–23, 2024) – Digital Brochure: <i>Help Lines – We Want You Alive</i> | August 23, 2024 | All Personnel (147 employees) |

| Activity | Date | Participants |
|---|--------------------|-------------------------------|
| Suicide Prevention Committee Meeting | September 4, 2024 | 5 employees |
| Digital Promotion of World Suicide Prevention Day Activity – Wear Orange | September 6, 2024 | All Personnel (147 employees) |
| World Suicide Prevention Day Activity – Employees Wearing Orange Attire or Accessories | September 10, 2024 | All Personnel (147 employees) |
| Distribution of Snacks and Orange Awareness Ribbon to All Personnel on World Suicide Prevention Day | September 10, 2024 | All Personnel (147 employees) |
| Group Photo of Personnel Wearing Orange for World Suicide Prevention Day | September 10, 2024 | All Personnel (147 employees) |
| Health Fair – Training: Managing Holiday Season Stress | December 13, 2024 | 78 employees |
| Digital Brochure: Suicide Prevention | December 20, 2024 | All Personnel (147 employees) |

OIG Government Ethics Committee

The OIG Ethics Committee consistently promoted compliance with the required training hours for the biennial period and the timely submission of Financial Disclosure Statements by OIG employees through communications coordinated via the Web Coordinator. We have fully complied with the process established under the *Organic Act of the Office of Government Ethics* – Act No. 1-2012, as amended, which sets the schedule for the election process of Ethics Committee members for a three-year term in each agency.

Additionally, the Committee ensured timely submission of Financial Disclosure Statements, as well as the delivery of the Ethics Committee’s Work Report, Work Plan, and Composition and Oath Sheet to the Office of Government Ethics. Continuous updates were also maintained regarding personnel responsible for filing Financial Disclosure Statements with the Office of Government Ethics.

Direct Services to Personnel

The following direct support services have been provided to OIG personnel:

| Service | Cases |
|--|-------|
| Employee assistance with time and attendance (UKG Ready) | 180 |
| Retirement – Case filings | 6 |
| Uniforms – Measurements for delivery | 34 |
| Investigations – Labor Relations | 4 |

| Service | Cases |
|---|-------|
| Laboratory – Referrals | 46 |
| Interboro – Communications | 50 |
| Certifications – Various | 57 |
| AEELA – Loan processing | 20 |
| CFSE – Referrals | 7 |
| FMLA – Requests | 4 |
| Reinstatements – Coordination with departments | 2 |
| Auction Board – Meetings as Board Member | 1 |
| HR and Recruitment Module – Meetings | 4 |
| Supervised Practice and Internship Program – Stipend payment processing | 55 |
| PAE - Coordination of support services and crisis management | 15 |
| UKG Ready report handling – Investigations related to time and attendance | 6 |
| Employee visits | 84 |
| Personnel files – Transfers | 5 |

Compliance Reports:

| Report Title | Required by: | Status |
|--|-----------------------------------|-----------|
| Affirmative Action Plan: Annual Report – Act No. 11-2009 Annual Report – Act No. 212-1999 Annual Report – Act No. 217-2006 | Office of the Women's Advocate | Completed |
| Semiannual Report on Activities by the OIG Rapid Response Committee | Commission for Suicide Prevention | Completed |
| Work Report on the 2023–2024 Work Plan: Election of OIG Ethics Committee Members Designation of Organizing Committee Members Notification of Organizing Committee Members to the Office of Government Ethics Update of Parameters Sheet for Officials Responsible for Filing Financial Disclosure Statements | Office of Government Ethics | Completed |



**OFFICE OF THE
INSPECTOR GENERAL**
EXECUTIVE OFFICE

Office of the Inspector General – Executive Office

The Executive Office serves as the central authority responsible for implementing public and organizational policy delegated to the appointing authority. It oversees the work plan and processes required to fulfill the responsibilities established under Act No. 15-2017, as amended, ensuring strict compliance with all applicable regulations.

Beyond its daily functions, this office plays a critical role as a strategic and operational facilitator, providing support to various organizational areas as needed.

The synergy generated through these collaborations has significantly strengthened internal processes and has been key to achieving the goals set for fiscal year 2024–2025. Below is a summary of the tasks completed in alignment with assigned responsibilities, which have directly contributed to meeting institutional objectives:

I. Tools used in the Functions of the Compliance Office

In carrying out compliance functions, various tools and procedures are employed to ensure regulatory adherence and uphold the institutional integrity of the OIG. These include the development, review, and management of standardized forms used for information gathering, risk assessment, and documentation of internal processes. As part of these efforts, we have implemented protocols for compliance verification, confidentiality management, and the handling of situations requiring investigation or follow-up. These practices enable effective control, promote transparency, and ensure compliance with current institutional and regulatory policies.

Corrective Action Plan

During this fiscal year, we initiated a project to develop a Corrective Action Plan (CAP) in response to the recommendations issued in the *External Quality Assessment (EQA)* for the period ended June 30, 2024. The purpose of this initiative is to strengthen processes and enhance alignment with best practices in internal auditing.

The objective is to implement specific, measurable actions to address the observations and recommendations from the EQA, ensuring continuous improvement and compliance with the International Standards for the Professional Practice of Internal Auditing.

Currently, the project is in the analysis phase, focusing on prioritizing recommendations and developing certain proposed actions. Among the partial achievements is the preparation of a structured draft of the CAP, which includes proposed corrective actions (some already implemented), estimated timelines, and corresponding evidence.

II. Projects Under Review

Deficiencies Corrected by the Audited Entity Prior to the Completion of an Audit

To encourage government entities to address deficiencies or findings before the completion of an audit or OIG intervention, we are currently reviewing a procedure that establishes the steps to follow when, during an ongoing internal audit engagement, a deviation is identified that the entity corrected prior to the formal start of the audit. The objective is to standardize the treatment of these cases and ensure consistency in the documentation of results. At the same time, this initiative seeks to promote best practices by enabling entities to address and correct deficiencies, thereby validating the effectiveness and added value of OIG's oversight activities.

Key achievements to date include:

- Development of a comprehensive framework for handling deficiencies corrected by audited entities.
- Facilitation of objective and well-supported interventions, ensuring methodological consistency and traceability of analyses.
- Design of a procedure aligned with internationally recognized standards, such as GAGAS, the Green Book, *International Standards on Auditing*, and the Global Internal Audit Standards.
- Improved operational efficiency and creation of an incentive for compliance among entities that correct potential findings during an intervention.

Quality Assurance and Improvement Program

A formal program was designed to ensure the systematic, independent, and objective evaluation of activities within the PIE Division, with the purpose of fostering continuous improvement, ensuring compliance with the Global Internal Audit Standards, and strengthening the OIG through internal and external quality assessments.

The overall objective of this project is to comply with Standard 8.3 – *Quality*, as established by the Global Internal Audit Standards, ensuring ongoing evaluation and improvement of the quality of work performed by the PIE Division.

Internal Procedure for Interventions (Examinations)

The OIG initiated the review and redesign of the Internal Examination Procedure with the purpose of modernizing its structure, ensuring regulatory alignment, and strengthening its practical applicability across the different types of interventions carried out by the PIE Division. The updated procedure includes the following:

- A clear distinction among the three (3) types of interventions conducted by the PIE Division, based on the authority delegated to the OIG.

- The requirements and principles introduced by the new Global Internal Audit Standards.
- The inclusion of risk assessment as an integral component of the internal audit process.
- The formalization of the administrative steps required for the development of each intervention.

Currently, this project is under review. It is under analysis to ensure its applicability, clarity of procedures, and consistency with other internal regulatory documents.

The main objectives pursued by this project include:

- Creating a structure tailored to the specific objectives of each intervention.
- Formal integration of the risk assessment component beginning in the planning stage.
- Harmonization of terminology and content with the new Global Internal Audit Standards.
- Defining and organizing the administrative steps required to initiate, execute, and close an intervention, strengthening efficiency and clarity in internal processes.
- Achieving a comprehensive approach to corrective measures in collaboration with the evaluated entities.

III. Completed Projects

SOP for Handling Errors or Omissions in Reports Issued by the Pre-Intervention and Examination Division

The overall objective of this project was to align the procedure with Standard 11.4 – *Errors and Omissions* of the Global Internal Audit Standards. Key achievements include contributing to the development of strengthened internal controls for the PIE Division and ensuring effective compliance with the Global Internal Audit Standards.

GASB 96 Subscription-Based Information Technology Arrangements

This project involved evaluating the OIG's various technology subscriptions to determine whether they qualified as subscription-based technology arrangements under the criteria established by GASB Statement No. 96. The analysis included identifying active contracts and their contractual terms, usage rights, control periods, and capitalization criteria.

The objective was to comply with GASB 96 requirements and ensure fair, clear, and compliant presentation of technology subscription-related assets in the OIG's governmental financial statements.

Key achievements include:

- A comprehensive review of OIG’s active technology subscriptions, assessing each contract against the criteria established by GASB 96.
- Determining that, after analyzing contractual elements—including usage rights, control, and payment obligations—none of the evaluated subscriptions met the criteria for recognition as a SBITA.
- Issuing a memorandum summarizing the technical analysis and supporting justifications, contributing to accounting transparency.

Support of Innovation and Digital Transformation

During fiscal year 2024–2025, direct and ongoing support was provided to several digital transformation projects within the OIG. These efforts addressed the need to modernize institutional tools and strengthen efficiency, transparency, and process monitoring. This collaboration focused on five main initiatives:

- **Issue Management Platform:** This platform, now fully operational, enables the structured handling of issues received by the OIG, whether from citizens via the website or through other channels managed by the investigations team. It enhances tracking and organization of complaints, ensuring proper attention.
- **Investigations and Interventions Platform:** This tool will be essential for documenting and monitoring complaints, investigations, and interventions conducted by the OIG. Although technical development will be completed by June 2025, internal testing is expected to begin in July 2025.
- **Corrective Action Plan (CAP) Management Platform:** This platform allows for electronic management of CAPs and has become a key tool for corrective follow-up on interventions. It went live and began being used with entities in April 2025.
- **Institutional Website Redesign:** The new website integrates tools to improve report searches, creates a dedicated space for press and communications, and adds sections for educational and audiovisual content. These enhancements will strengthen transparency, information access, and engagement with citizens.
- **Assistance in Implementing Artificial Intelligence Tools:** Support was provided for institutional initiatives aimed at incorporating AI into work processes, including participation in meetings with the IT Office, Legal Affairs, and Microsoft representatives to explore tools such as *Microsoft Copilot*. This effort seeks to integrate AI capabilities in areas such as drafting, document analysis, and productivity, fostering an institutional culture focused on innovation.

Status of Innovation Projects

These initiatives reflect tangible progress driven by the Inspector's Office. The CAP platform is already actively used with entities, the issue management system is in production, and the investigations tool was completed in June 2025, with internal testing starting in July 2025.

Drafting of Circular Letters, Administrative Orders, and Procedures

During fiscal year 2024–2025, the Inspector's Office played a key role in producing institutional regulations through the drafting and implementation of more than **30 official documents**, including letters, memoranda, administrative orders, circular letters, and procedures. This effort represented a significant contribution to strengthening OIG's internal processes, ensuring greater consistency, formality, and agility in decision-making and in managing institutional initiatives.

The Office intervened to identify regulatory needs, coordinate with relevant areas, and assist with drafting, technical review, and quality enhancement in terms of language and legal framework. In many cases, these documents were developed in response to new initiatives, process changes, implementation of technological tools, or compliance requirements.

Project for the Collection of Debts from Administrative Sanctions

During fiscal year 2024–2025, the Executive Office actively participated in the design and implementation of a project aimed at identifying and facilitating the collection of outstanding debts related to administrative sanctions imposed by the OIG. This initiative was developed in coordination with the Legal Affairs Division and the Administration Division and responds to the institutional interest in strengthening compliance and the effectiveness of our corrective actions.

Tasks carried out include:

- Gathering and validating information on cases with outstanding debt.
- Coordinating meetings between Divisions to define collection strategies and establish responsibilities.
- Collaborating in the design of communications directed to debtors.
- Reviewing applicable processes to ensure compliance with due process and current regulatory frameworks.

This project represents an important step toward strengthening institutional mechanisms to guarantee the enforcement of our administrative determinations.

External Quality Assessment

During the External Quality Assessment (EQA) conducted this year, active collaboration was provided at various stages to support institutional preparation for the review of internal audit functions in accordance with applicable professional standards. This effort was key to ensuring proper presentation and performance throughout the evaluation process.

Tasks carried out include:

- Reviewing formal requirements received.
- Drafting the official institutional response submitted by the OIG to the preliminary results report.
- Verifying the recommendations identified by the evaluators and coordinating internal actions to address them.

This process validated OIG's current audit practices and served as an important tool to identify areas for improvement. The work performed helped project an image of preparedness and a strong commitment to institutional strengthening.

Institutional Presentation before the Association of Inspectors General

In November 2024, work was carried out to prepare the Inspector General's presentation for the Association of Inspectors General as part of its annual event. This effort included the conceptual and technical design of the main presentation, as well as the preparation of supplementary materials distributed to event attendees.

Among the deliverables, strategic models, step-by-step guides, and visual frameworks were developed to summarize OIG's key achievements in areas such as continuing education, social media, awareness campaigns, institutional redesign, and compliance tools. These documents included:

- OIG's immediate action plan to expand its educational and communication impact.
- Templates for social media posts and a content strategy model.
- A list of recommended courses for public employees and government auditors.
- Guides for implementing institutional podcasts.
- The structure for the Learning Management System (LMS).



The presentation and supporting materials were well received by attendees, consolidating OIG's reputation as an innovative institution committed to transparency. This effort positioned OIG as a benchmark in integrating technological tools, educational strategies, and multichannel communication as pillars of institutional strengthening.

Drafting of the OIG Internal Audit Charter

During fiscal year 2024–2025, the process of drafting and structuring the new *Internal Audit Charter* for the OIG was completed. This document establishes the structure, functions, operating principles, and professional standards governing internal audits and other powers granted to the OIG under Law No. 15-2017. It also defines the ethical framework, mission, authority, and scope of the OIG in accordance with the Global Internal Audit Standards, GAGAS, and the principles of the Association of Inspectors General.

The work included comparative research on best practices in internal auditing, regulatory alignment with international standards, and adaptation of institutional language to accurately reflect OIG's functions, ensuring clarity, technical consistency, and legal support.

Evaluation and Recommendation Committee

During fiscal year 2024–2025, support was provided for the creation of the Evaluation and Recommendation Committee, responsible for reviewing proposals for professional and consulting services with contracts exceeding \$250,000, in compliance with Executive Order OE-2021-029.

This effort included drafting the Administrative Order that formally establishes the Committee within the OIG, as well as developing the internal procedure defining its composition, responsibilities, and evaluation criteria.

The Committee's operation and its first evaluation process were coordinated, related to selecting the vendor for the development of the CAP System. This evaluation concluded with the selection of the company. The process included preparing and adopting an evaluation rubric, conducting a technical review of the proposal received, and drafting the official meeting minutes.

Additionally, an institutional memorandum was prepared to formalize the process, define workflows, and structure evaluation criteria, ensuring transparency, objectivity, and regulatory compliance.

Attention to Recommendations from the Office of the Comptroller

This year, direct support was provided to address reports and recommendations issued by the Office of the Comptroller of Puerto Rico (OCPR) to the OIG as part of its audits. Specifically, recommendations included in reports directed to the OIG were addressed on topics related to ASSMCA, PRITS, among others.

Tasks carried out included detailed analysis of the reports, coordination of institutional responses, validation of compliance documentation, and drafting of memoranda and official communications required by the OCPR. Additionally, evidence of compliance was collected and organized to support the corrective actions adopted by the OIG for each recommendation.

Presentation to the Institute of Internal Auditors on Risk-Based Auditing

A specialized presentation was prepared and delivered to members of the Institute of Internal Auditors titled *Risk-Based Auditing in a Changing Business Environment*. Its objective was to share OIG's experience and perspective on implementing the risk-based auditing (RBA) approach, particularly in the context of the public sector.

The presentation addressed key elements such as the Three Lines Model, integration of the COSO framework, management of emerging risks (including risks associated with disruptive technologies such as artificial intelligence), and the practical incorporation of RBA into OIG's oversight processes. Concrete examples were shared to illustrate how this approach has strengthened strategic planning and decision-making within the OIG.

Support for OIG Institute

Throughout the year, active support was provided to strengthen *OIG Institute*, officially launched in July 2024 as OIG's primary platform for continuing education. Since its launch, close collaboration has taken place to identify and resolve operational needs, working closely with the technical team, the vendor, and the Education Division personnel to ensure optimal functionality.

Among the main efforts, assistance was provided in implementing *Jira* as a tool to manage incidents and technical requests. This has allowed for better task organization, timely follow-up on issues, and improved coordination among internal work teams. A document was also prepared outlining necessary improvements identified after the launch, based on daily use and user feedback. All recommendations were addressed and implemented, including adjustments to certificates, navigation enhancements, credit management improvements, and a smoother experience for public servants.

Participation in this process has been constant, supporting everything from change validation to communication among parties. The result is a more robust, clear, and functional platform that facilitates training management.

Collaboration with Education Division

Continuous support was provided to the Education Division, particularly in managing technical aspects and logistics for the virtual training sessions held on Wednesdays. This included direct assistance during sessions to ensure that technological resources functioned properly, supporting instructors, resolving real-time issues, and managing operational aspects of Zoom broadcasts.

Additionally, collaboration was provided in reviewing content and coordinating some educational events, assisting the team to ensure a high-quality learning experience for both internal staff and public servants. Participant support requests were also monitored, serving as a liaison to resolve questions regarding access, certificates, or materials.

This technical and organizational support has ensured that training sessions are carried out without interruptions, maintaining the quality standard established since the launch of *OIG Institute*.

Strengthening Institutional Communication

Work was carried out on reviewing or drafting approximately **32 press releases**, designing content, planning campaigns, and validating messages across various channels.

One of the most significant achievements was the implementation of *Mailchimp* as the official tool for distributing institutional information. Through this platform, **25 email campaigns** have been sent to internal and external audiences, promoting transparency and improving the reach of our educational and oversight initiatives. OIG emails have an open rate of 30%, well above the industry average.

In response to the significant increase in audiovisual content production, and in coordination with the vendor, an internal system was structured in *SharePoint* to organize and track approved videos, pending publications, and accompanying texts. This solution has enabled better management of communication assets, facilitating planning, archiving, and monitoring of published content.

Additionally, sign language was integrated into the *OIG Podcast*, strengthening accessibility, and the visual presentation of reports on social media was optimized, substantially improving public understanding of the findings.

Establishment of an Institutional Press Channel

As part of efforts to improve media relations and amplify the reach of our publications, work was carried out to implement an institutional channel for the direct distribution of press releases. This measure allows the OIG to disseminate its messages more efficiently, without relying exclusively on external support from the public relations specialist.

Since May 2025, this channel has been used to send press releases directly to the country's main media outlets. All publications distributed through this channel have achieved media coverage, demonstrating the effectiveness of this strategy in strengthening institutional visibility. This practice is complemented by the coordinated work of the public relations specialist, who contributes expertise in media management and liaison.

This advancement has allowed greater control over timing, formats, and messaging, ensuring more strategic and timely communication with both the public and the media.

Collaboration in the Conceptualization of Work Plans by Division

This year, direct support was provided in the development of work plans for the CAP, Pre-intervention and Examination (PIE), and Education Divisions. This process was carried out in coordination with Division directors, the Associate Inspector, and the Deputy Inspector, with the objective of defining clear goals, concrete tasks, and a logical sequence of execution.

This contribution included organizing and facilitating meetings, analyzing institutional priorities, and structuring the documents that outline the annual plans. We ensured that each component aligned with OIG's strategic objectives and that the necessary resources and responsible parties were identified for successful implementation.

This effort has enabled the establishment of a defined roadmap for each Division, facilitating coordination, monitoring of results, and medium-term strategic planning.

Review of the Strategic Plan 2025–2029

The review of a new strategic plan was initiated with a focus on projects for the 2025–2029 period of the OIG, providing suggestions aimed at aligning the document with the Office's operational structure, legal framework, and institutional vision. The recommendations presented seek to improve language clarity, reinforce the role of different areas in achieving strategic objectives, and ensure that the proposed goals accurately reflect OIG's capacity and long-term outlook.

Improvements in Communication for the Internship Program

Support was provided to strengthen the communication strategy for the Juan Alí Álvarez Negrón Summer Internship Program. Collaboration with the Communications Officer focused on improving the program's visibility and significantly increasing the number of applications received. Actions taken included preparing informational social media posts, drafting a press release, and launching an email campaign using *Mailchimp*. This coordinated strategy successfully positioned the internship as an attractive and educational experience, reaching a broader audience.

Future Goals

Looking ahead to the next fiscal year, we will continue contributing to OIG's development through initiatives that consolidate achievements and drive further progress. Some of the priorities include:

- Monitoring the technological platforms in use to ensure effective integration with institutional processes and strategies and maximizing personnel utilization of available tools.

- Supporting the development of new tools, particularly the second phase of the investigations platform and other components that enable better tracking and analysis.
- Exploring the use of artificial intelligence as a resource to improve productivity, drafting, information organization, and other tasks that can benefit from automation.
- Identifying new tools to facilitate the daily work of the PIE Division and the Legal Affairs Division, especially for managing and tracking requirements and orders.
- Strengthening the CAP Division and continuing to highlight its importance within OIG's mission—not only as a follow-up mechanism but as a strategic compliance pillar.
- Continuing work on process documentation and the development of manuals and guides that provide structure and clarity to the work of different areas.
- Supporting the growth of our communication strategy, focusing on clear, accessible content distributed through existing channels and exploring new ones.
- Establishing partnerships with other agencies or government sectors to expand our educational and oversight reach and identify common areas for collaboration.
- Promoting new content and learning paths through *OIG Institute*, including evaluations to determine what is working and what can be improved.
- Continuing educational integration with organizations we collaborate with, such as the Association of Inspectors General, the Institute of Internal Auditors, and the CPA Association, to share experiences, learn from other jurisdictions, and position OIG as a benchmark.

During fiscal year 2024–2025, we had the opportunity to actively contribute to multiple initiatives aimed at strengthening OIG's institutional framework, both in its operational structure and external projection. Our work has been characterized by a strategic, technical, and collaborative approach focused on improving internal processes, reinforcing accountability, and providing concrete solutions to organizational challenges.

Our role allowed us to provide cross-functional support to different Divisions of the Office, addressing matters related to planning, technological innovation, regulatory development, education, communication, and oversight. Each project undertaken responded to a specific need and produced tangible results that have strengthened OIG's institutional capacity.

Anti-Corruption Group

As established by Act No. 2-2018, since the creation of the OIG, we have continued to actively participate in meetings convened to promote broad interagency cooperation in advancing the public policy outlined in the Anti-Corruption Code for a New Puerto Rico.

For the OIG, interagency cooperation in this context is essential to the success of the fight against corruption. Collaboration among different institutions allows for the sharing of information, resources, and specialized knowledge, which can strengthen anti-corruption measures and increase effectiveness in preventing and prosecuting corrupt practices.

Actions for the Next Fiscal Year

As provided in Article 4 of Act No. 15-2017, the purpose of creating the OIG is to strengthen mechanisms for prevention, oversight, investigation, and auditing of government operations; conduct audits and consulting engagements in government entities aimed at achieving optimal levels of economy, efficiency, and effectiveness in their administrative systems and risk management, control, and governance; enforce and sanction violations of laws, regulations, and policies adopted by the Government of Puerto Rico regarding the administration of public resources and assets; and ensure, to the greatest extent possible, reliable information. With this firm purpose, the OIG remains committed to promoting sound public administration in the operations of Executive Branch entities, using the powers and authorities granted by law. We believe that by strengthening OIG's internal processes—including its regulations, policies, and programmatic matters—we will achieve the established goals and objectives. It is our priority to remain accessible to entities and the public, serving as a reference point, providing guidance, and restoring trust by encouraging the reporting of irregular acts or control deficiencies identified within the Executive Branch.

To ensure these objectives, during fiscal year 2025–2026, we will undertake all necessary efforts to achieve the following strategic objectives:

- Develop and implement the new Strategic Plan, ensuring that its guidelines and objectives translate into clear, measurable operational actions aligned by functional area, fostering effective and results-oriented implementation.
- Lead a comprehensive and strategic institutional communication initiative aimed at strengthening awareness and perception of the role and value of the Office of the Inspector General among citizens and public officials. This will include the design and implementation of a campaign that goes beyond traditional channels, positioning the impact and relevance of OIG's work in public management more effectively.

- Strengthen compliance with the Global Internal Audit Standards, focusing on strategic planning, governance, operational management, and performance.
- In the coming years, the OIG seeks to consolidate a more effective, modern, and results-oriented office, strengthening oversight, institutional capacity, regulatory compliance, human talent, and public transparency.

| Approval

This report is authorized, published, and submitted in compliance with Act No. 15-2017.

September 29, 2025.

Sincerely,



Ivelisse Torres Rivera, CIG, CIA, CFE, CICA

Inspector General



**Oficina del
Inspector General**
Gobierno de Puerto Rico

The Puerto Rico Office of the Inspector General invites you to follow us on our website and social media channels.

