



**GOVERNMENT OF PUERTO RICO
PUERTO RICO DEPARTMENT OF AGRICULTURE
CORRECTIVE ACTION PLAN AMENDED**

ISSUES	CORRECTIVE ACTIONS	EXPECTED DUE DATE	COMPLETION DATE	STATUS	REQUESTED EXTENSION DATE	ATTACHMENTS
I. Central Files	1.1 Assign a personnel to establish the official file for each assistance agreement. Clear delineation of roles and responsibilities will be provided to the assigned personnel. Please refer to attachment 1.1	May 30, 2019	February 1, 2019	Completed		1.1.1 - Monthly Report - Feb. 2019
	1.2 Establish an official file for each assistance agreement. Grant files should include assistant agreement (copy), payment requests, financial status reports, invoices, contract copies, general correspondence and other related documents. A checklist (attachment #1.2) with the required documents was generated to facilitate the process. Retention requirements was included in this checklist. These files will include documentation for the full cycle of the award, including closeout. Please refer 1.2	May 30, 2019	June 17, 2019	Completed		1.2.1 - Checklist
	1.3 Establish Monthly Schedule for regular update of Grant Files. A form was generated for tracking monthly updates. The form will require the information of the person who updated the file and the date of when the Grant File was updated as well as the specification of which documents(sections) were updated. Please refer to attachment 1.3.	May 30, 2019	May 15, 2019	Completed		1.3 Monthly Schedule and Form
II. Financial Management	2.1 Completion of assessment of the current Financial System People Soft 7.5					
	2.1.1 Contract an external firm for the assessment of the system	July 31, 2019		Rescheduled Date	TBD	Awaiting response from EPA on the letter sent on July 19, 2019 for to determine the action about this tasks.
	2.1.2 Generate assessment	September 30, 2019		Rescheduled Date	TBD	Will depend on task 2.1.1
	2.1.3 Submit to EPA the tests performed on the accounting system for review	TBD				
	2.1.4 Conduct training and ensure that appropriate PRDOA staff is trained in utilizing the System of the Department of Treasury	TBD				
	2.2 Implementation of Grant Management System (AmpliFund)					
	2.2.1 Request documentation	May 15, 2019	May 15, 2019	Completed		
	2.2.2 Provide EPA with validation documents for AmpliFund	May 30, 2019		Rescheduled Date	October 30, 2019	PRDOA waiting contract signed by OMB-PR for demonstration.
	2.2.3 Weekly workshops for technical support	May 28, 2019	May 28, 2019	Completed		
	2.2.4 Go Live - AmpliFund Grant Management	May 30, 2019	May 30, 2019	Completed		

ISSUES	CORRECTIVE ACTIONS	EXPECTED DUE DATE	COMPLETION DATE	STATUS	REQUESTED EXTENSION DATE	ATTACHMENTS
III. Internal Control / Quality Assurance	3.1 Review the PRDOA current internal control structure to identify adequate, inadequate, and missing controls, and develop or updated policies and procedures to implement appropriate internal controls in all areas where inadequate or missing controls are identified:					
	3.1.1 Personnel	June 28, 2019	June 4, 2019	Completed		
	3.1.2 Procurement	June 28, 2019	May 29, 2019	Completed		
	3.1.3 Financial management	June 28, 2019	June 17, 2019	Completed		
	3.2 Establish an internal control system that provides reasonable assurance that the Department of Agriculture is managing the Federal award in compliance with Federal and state statutes, regulations, and the terms and conditions of the Federal award. This system shall include the appropriate level of documentation and continuously monitoring the effectiveness of internal controls.					
	3.2.1 Develop and/or update written procedures	August 30, 2019		Rescheduled Date	September 30, 2019	Request Extension Date Letter
	3.2.2 Develop workflows for each division	June 28, 2019		Rescheduled Date	September 6, 2019	Request Extension Date Letter
	3.2.3 Provide internal trainings (internal control procedures) and ethics trainings	Ongoing	Ongoing	Ongoing		On June 2019, the Oficina de la Procuradora de la Mujer (similar to Office of the Prevention of Violence Women), offer training about Equal Pay for Equal Work.
3.2.4 Establish and perform monitoring activities	Ongoing	Ongoing	Ongoing			
IV. Policies and Procedures	4.1 Develop standard operating procedures (SOP) of the following offices/departments:					
	4.1.1 Administrative Office (documentation practice procedure)	August 10, 2018	March 27, 2019	Completed		4.1.1 SOP OP-0000-V6
	4.1.2 Purchasing office (procurement contracts, travel, etc)	August 30, 2019		Rescheduled Date	September 30, 2019	Request Extension Date Letter
	4.1.3 Financial Department (payment procedures, cost sharing or matching funds, grant management, reporting, etc)	July 31, 2019		Rescheduled Date	September 6, 2019	Request Extension Date Letter
	4.1.4 Human Resources Department (hiring practices, time and activities, payroll, etc)	August 30, 2019		Rescheduled Date	September 30, 2019	Request Extension Date Letter
V. Single Audits	5.1 Single Audit 2017	March 31, 2018	May 1, 2018	Completed		5.1 Single Audit 2017
	5.2 Single Audit 2018 - Audited Financial Statements (did not reach threshold)	March 29, 2019	March 29, 2019	Completed		5.2 Audited Financial Statements 2018
	5.3 Single Audit 2019	March 27, 2020		Scheduled		
VI. Equipment Acquisitions, Use and Disposition	6.1 Develop Property and Equipment system and SOP to implement a control system that records the equipment acquisition, use, management (safeguards to prevent loss, damage, or theft of the property), disposition, recordkeeping, and records retention requirements of the equipment in accordance with federal and state regulations.	December 30, 2019		In progress		
	6.2 Review of SOP from EPA	TBD		Scheduled		
	6.3 Staff training on Standard Operating Procedures	TBD		Scheduled		
	6.4 Property and Equipment Inventory	June 30, 2019		Rescheduled Date	October 18, 2019	Inventory Status Table and Requested Extension Date Letter
VII. Monthly Progress Report	7.1 PRDOA submit a CAP Monthly Report, detailing the progress made, current status and certifying that the stated progress is current, accurate, and complete in accordance with the CAP.	Ongoing	Ongoing	Ongoing		
	7.2 Conference call with EPA on the third Thursday of the month to discuss the CAP status	Ongoing	Ongoing	Ongoing		



Work Planning

Project Task Information			
Project Task	Estimated Start Date	Estimated Completion Date	Task Owner (MUST USE DROP DOWN MENU)
1. Central Files			
1.1 Assign a personnel to establish the official file for each assistance agreement.			
1.1.1 Appoint an employee to generate a grant file for each agreement	February 1, 2019	February 1, 2019	Rafael Vassallo
1.2 Establish an official file for each assistance agreement			
1.2.1 Generate a checklist with the required documents	May 14, 2019	May 14, 2019	Rafael Vassallo
1.2.2 Meeting/Workshop to discuss process and checklists	May 15, 2019	May 21, 2019	Rafael Vassallo
1.2.3 Generate grant file	March 15, 2019	June 30, 2019	Julia Noriega
1.3 Establish monthly schedule for regular update of grant files			
1.3.1 Generate a form with monthly schedule and tracking record of documents added and/or updated.	May 14, 2019	May 14, 2019	Rafael Vassallo
1.3.2 Oversight and monitoring the file process	March 15, 2019	June 17, 2019	Rafael Vassallo
2. Financial Management			
2.1 Completion of assessment of the current Financial System People Soft 7.5			
2.1.1 Contract an external firm for the assessment of the system	May 15, 2019		TBD
2.1.2 Generate assesment	August 30, 2019		TBD
2.1.3 Submit to EPA the tests performed on the accounting system for review	TBD		Rafael Vassallo
2.1.4 Conduct training and ensure that appropriate PRDOA staff is trained in utilizing the System of Department of Treasury	TBD		Rafael Vassallo
2.2 Implementation of a Grant Management System (AmpliFund)			
2.2.1 Request documentation	May 15, 2019	May 15, 2019	Waleska Maldonado
2.2.2 Provide EPA with validation documents for AmpliFund	May 30, 2019	October 30, 2019	Ruben Quiñones
2.2.3 Weekly workshops for technical support			
2.2.3.1 Go Live 4 - Post Award and Workflow Q&A	May 21, 2019	May 22, 2019	StreamLink
2.2.3.2 Open Slot for Pending Questions and Answers	May 28, 2019	May 28, 2019	StreamLink
2.2.4 Go Live AmpliFund Grant Management	May 30, 2019	May 30, 2019	StreamLink
3. Internal Control / Quality Assurance			
3.1 Review the PRDOA current internal control structure to identify adequate, inadequate, and missing controls, and develop or updated policies and procedures to implement appropriate internal controls in all areas where inadequate or missing controls are identified in these areas:			
3.1.1 Personnel	May 13, 2019	June 28, 2019	Waleska Maldonado/OMB PR
3.1.2 Procurement	March 1, 2019	June 28, 2019	Waleska Maldonado/ OMB PR
3.1.3 Financial Mangement	March 1, 2019	June 28, 2019	Waleska Maldonado/ OMB PR
3.2 Establish an internal control system that provides reasonable assurance that the Department of Agriculture is managing the Federal award in compliance with Federal and state statutes, regulations, and the terms and conditions of the Federal award. The system shall satisfied standards which include financial reporting, accounting record, internal control, budget control, allowable cost, source documentation and cash management.			
3.2.1 Develop and/or written procedures	March 1, 2019	September 30, 2019	PRDOA Staff
3.2.2 Develop workflows for each division			
3.2.2.1 Personnel	May 13, 2019	September 6, 2019	Noel Toro
3.2.2.2 Procurement	May 13, 2019	September 6, 2019	Miguel Figueroa
3.2.2.3 Finance	May 13, 2019	September 6, 2019	Rafael Vassallo
3.2.2.4 Budget Office	May 13, 2019	September 6, 2019	Jose Burgos
3.2.3 Provide internal trainings (internal control procedures) and ethics trainings			
3.2.3.1 Training on Internal Controls Procedures	TBD		Miguel Figueroa/Rafael Vassallo/Jose Burgos/Noel Toro
3.2.3.2 Ethics Trainings	May 30, 2019	July 31, 2019	Ethics Office and OMB
3.2.4 Establish and perform monitoring activities			
3.2.4.1 Monthly meetings EPA task force	Ongoing		Pedro Rodriguez
3.2.4.2 Internal Site visits	Ongoing		Pedro Rodriguez
4. Policies and procedures			
4.1 Develop standard operating procedures (SOP) of the following offices:			
4.1.1 Administrative Office (OP-0000)			
4.1.1.a Documentation Practice Procedure	May 1, 2018	March 27, 2019	Pedro Rodriguez
4.1.1.b Revision Documentation Practice Procedure	March 27, 2019	March 27, 2019	Carlos Flores

Project Task Information			
Project Task	Estimated Start Date	Estimated Completion Date	Task Owner (MUST USE DROP DOWN MENU)
4.1.1.c Send PRDOA Documentation Practice Procedure to EPA	March 27, 2019	March 27, 2019	Bethzaida Canals
4.1.1.d EPA Review Process	May 3, 2019	May 28, 2019	EPA
4.1.1.e Training/Implementation Documentation Practice Procedure	June 20, 2019	June 20, 2019	Pedro Rodriguez
4.1.2 Purchasing Office (OP-0001)			
4.1.2.a Procurement Procedure	March 1, 2019	September 23, 2019	Miguel Figueroa
4.1.2.b Revision Procurement Procedure	August 23, 2019	September 26, 2019	Pedro Rodriguez
4.1.2.c Send PRDOA Procurement Procedure to EPA	August 26, 2019	September 30, 2019	Carlos Flores
4.1.2.d EPA Review Process	TBD		EPA
4.1.2.e Training/Implementation Procurement Procedure	TBD		Miguel Figueroa
4.1.3 Finance Office (OP-0002) One SOP with the following chapters:			
4.1.3.a General Ledger procedure	April 15, 2019	August 30, 2019	Rafael Vassallo
4.1.3.b Budget accounts procedure	April 15, 2019	August 30, 2019	Rafael Vassallo
4.1.3.c Documents received and processed procedure	April 15, 2019	August 30, 2019	Rafael Vassallo
4.1.3.d Pre-intervention procedure	April 15, 2019	August 30, 2019	Rafael Vassallo
4.1.3.e Accounts payable procedure	April 15, 2019	August 30, 2019	Rafael Vassallo
4.1.3.f Accounts receivable procedure	April 15, 2019	August 30, 2019	Rafael Vassallo
4.1.3.g Journal entry procedure	April 15, 2019	August 30, 2019	Rafael Vassallo
4.1.3.h Travel and expenses procedure	April 15, 2019	August 30, 2019	Rafael Vassallo
4.1.3.i Cooperative agreement procedure	April 15, 2019	August 30, 2019	Rafael Vassallo
4.1.3.j Finance division reconciliation procedure	April 15, 2019	August 30, 2019	Rafael Vassallo
4.1.3.k Federal funds drawdown procedure	April 15, 2019	August 30, 2019	Rafael Vassallo
4.1.3.l Reimbursement request procedure	April 15, 2019	August 30, 2019	Rafael Vassallo
4.1.3.m Single audit preparation procedure	April 15, 2019	August 30, 2019	Rafael Vassallo
4.1.3.n Revision for Finance Procedure	July 30, 2019	September 2, 2019	Pedro Rodriguez
4.1.3.o Send PRDOA Finance Procedure to EPA	August 2, 2019	September 6, 2019	Bethzaida Canals
4.1.3.p EPA Review Process	TBD		EPA
4.1.3.q Training/Implementation of Finance Procedure	TBD		Rafael Vassallo
4.1.4 Human Resource Procedure (OP-0003)			
4.1.4.a HR Procedure	May 31, 2019	September 23, 2019	Noel Toro
4.1.4.b Revision HR Procedure	August 23, 2019	September 26, 2019	Pedro Rodriguez
4.1.4.c Send PRDOA Procedure to EPA	August 25, 2019	September 30, 2019	Carlos Flores
4.1.4.d EPA Review Process	TBD		EPA
4.1.4.e Training/Implementation Procedure	TBD		Noel Toro
5. Single Audit			
5.1 Single Audit 2017	March 31, 2018	August 16, 2019	Pedro Rodriguez
5.2 Single Audit 2018	January 1, 2019	March 27, 2019	Pedro Rodriguez
5.3 Single Audit 2019	October 4, 2019	March 27, 2020	Pedro Rodriguez
6. Equipment, Acquisition, Use and Disposition			
6.1 Develop and/or update Property and Equipment SOP to implement a control system that records the equipment acquisition, use, management (safeguards to prevent loss, damage, or theft of the property), disposition, recordkeeping, and records retention requirements of the equipment in accordance with federal and state regulations.			
6.1.1 Generation of Use, Management, Disposition of Equipment Procedure	May 15, 2019	December 20, 2019	Rafael Vassallo
6.1.2 Revision of Generation of Use, Management, Disposition of Equipment Procedure	December 20, 2019	December 30, 2019	Pedro Rodriguez
6.2 Review of SOP from EPA			
6.2.1 EPA Review Process	TBD		EPA
6.3 Staff training on Standard Operating Procedures			
6.3.1 Staff Training	TBD		Alexis Mejias
6.3.2 Implementation	TBD		PRDOA Staff
6.4 Property and Equipment Inventory			
6.4.1 Gather all equipment inventories to property records			
6.4.1.1 Description, serial number, title, acquisition date, cost, location, use and condition	March 13, 2019	October 18, 2019	Alexis Mejias
6.4.1.2 Disposition data including the date of disposal and sale price (if applicable)	March 13, 2019	October 18, 2019	Alexis Mejias
6.4.1.3 Proceeds (copy of checks) received from the equipment disposition	March 13, 2019	October 18, 2019	Alexis Mejias
6.4.1.4 Identification of grant and program where the equipment was used (source of funding)	March 13, 2019	October 18, 2019	Alexis Mejias
6.4.2 Conduct physical inventory			
6.4.2.1 Reconciliation of physical inventory with records.	June 3, 2019	October 18, 2019	Alexis Mejias
7. Monthly Progress Report			
7.1 PRDOA submit a CAP Monthly Report, detailing the progress made, current status	Ongoing		Waleska Maldonado
7.2 Conference call with EPA to discuss the CAP Status when EPA establish date in the month	Ongoing		Waleska Maldonado

Summary Activities to Update CAP and Workplan

Tasks	Request Extension Date	Description
1.2 Establish an official file for each assistance agreement.	Added Date Completion	The task completion date is updated
2.1.1 Contract an external firm for the assessment of the system	Rescheduled Date	Awaiting response from EPA on the letter sent on July 19, 2019 for to determine the action about this tasks.
2.1.2 Generate assessment	Rescheduled Date	Will depend on task 2.1.1
2.2.2 Provide EPA with validation documents for AmpliFund	Rescheduled Date	PRDOA waiting contract signed by OMB-PR for demonstration.
3.1.1 Personnel	Added Date Completion	The task completion date is updated
3.1.2 Procurement	Added Date Completion	The task completion date is updated
3.1.3 Financial management	Added Date Completion	The task completion date is updated
3.2.1	Rescheduled Date	Attached Request Extension Date Letter
3.2.2 Develop workflows for each division	Rescheduled Date	Attached Request Extension Date Letter
3.2.3 Provide internal trainings (internal control procedures) and ethics trainings	Ongoing	On June 2019, the Oficina de la Procuradora de la Mujer (similar to Office of the Prevention of Violence Women), offer training about Equal Pay for Equal Work. Human Resources continues requested to other Government Office's to offer training to staff on ethics, the management of public funds and other related training.
4.1.2 Purchasing office (procurement contracts, travel,etc)	Rescheduled Date	Attached Request Extension Date Letter
4.1.3 Financial Department (payment procedures, cost sharing or matching funds, grant management, reporting, etc)	Rescheduled Date	Attached Request Extension Date Letter
4.1.4 Human Resources Department (hiring practices, time and activities, payroll, etc)	Rescheduled Date	Attached Request Extension Date Letter
6.4 Property and Equipment Inventory	Rescheduled Date	Attached Request Extension Date Letter



Data

Project Name	Corrective Action Plan - PRDA
Estimated Project Start Date	March 1, 2019
Estimated Project End Date	July 20, 2020
Project Manager Name	Waleska Maldonado

1. Project Team Members, Task Groups & Stakeholders
Carlos A Flores
Pedro Rodriguez
Waleska Maldonado
Rafael Vassallo
Ruben Quinones
Miguel Figueroa
External Resoures
Bethzaida Canals
Edison Negrón
Noel Toro
Alexis Mejias
EPA
OMB PR
StreamLink
TBD
PRDOA Staff
Ethics Office and OMB

2. Holidays / Time Off Project	
22-Mar-19	Abolition of Slavery Day
18-Apr-19	Vacations Day Off
19-Apr-19	Holy Friday
27-May-19	Memorial Day
4-Jul-09	US Independence Day
25-Jul-19	PR Constitution Day
2-Sep-19	Labor Day
14-Oct-19	Columbus Day
11-Nov-19	Veterans Day
19-Nov-19	PR Discovery Day
28-Nov-19	Thanksgiving Day
29-Nov-19	Vacations Day Off
25-Dec-19	Christmas Day
1-Jan-20	New Year Day
6-Jan-20	Three Kings Day
20-Jan-20	Marthin Luther King Jr Day
17-Feb-20	Presidents Day
22-Mar-20	Abolition of Slavery Day
9-Apr-20	Vacations Day Off
10-Apr-20	Holy Friday
25-May-20	Memorial Day