

P-17-PR-72- HIMI	R01P06PMP- DOH-NA	PMP	\$52,755,380.63	\$25,378,123.92
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As of this monitoring event, 22 invoices totaling \$7,686,348.22 have been paid by PRDOH to CRH under the VPA Initiative.

## Results of the Monitoring Review

The monitoring review resulted in no findings, concerns, or observations for PRDOH. CRH was issued one Finding as a Monitored Entity.

### **Monitored Entity:**

### **Findings, Concerns, and Observations for Centro para la Reconstrucción del Hábitat, Inc.**

#### **Finding No. M1:** Non-Compliance | Single Audit Submission

**Condition:** During the monitoring review, it was identified that CRH was not in compliance with the submission of the Single Audit report for the fiscal year that ended on December 31, 2023. CRH as a non-Federal entity, must have a single audit conducted when it expends \$750,000.00 or more during the fiscal year in Federal awards. The reporting package is to be diligently submitted to the FAC within the earlier 30 calendar days after receipt of the auditor's report, or nine months after the end of the audit period.

**Criteria:** CRH signed an SRA with PRDOH to perform under the VPA Initiative. As established in the HUD General Provisions and Other Federal Statutes, Regulations, and PRDOH Requirements, of the Agreement and/or subsequent Amendments, under the corresponding Single Audit General Provision, it is stated that CRH: "must be audited as required by 2 C.F.R. Part 200, Subpart F when the SUBRECIPIENT's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in 2 C.F.R. Part §200.501 (Audit requirements)."; it further states: "the SUBRECIPIENT shall comply with (a) the Electronic submission of data and reports to the Federal Audit Clearinghouse (FAC) (2 C.F.R. § 200.512(d)) and; (b) ensuring that reports do not include protected personally identifiable information as set forth in 2 C.F.R. § 200.512(a) (2)". Moreover, according to 2 CFR §200.512, Report Submission, Section (a),