

## OFFICIAL SHIELD

The **sky-blue color** represents loyalty and truth, essential values in public service.

The **crossed keys** with the gold coins mean fidelity, security and safe-keeping of the people's moneys and properties.

The **satellite** orbiting above the earth, represents the era of information technology systems and telecommunications.

The **planet** symbolizes a new world, of which we are all a part thereof.

Bordering the shield, we have the five **values** that are part of our public service philosophy.

## OUR QUALITY POLICY

We, the personnel of the Office of the Comptroller, are responsible for overseeing with independence and objectivity all transactions of public funds and property and promote the effective and efficient use of government resources. Our vision is to consolidate ourselves as a world-class model of public administration.

To attain this vision, we reaffirm ourselves in our commitment to:

- Recruit and train our human resources
- Comply with internal and external regulations in force
- Continuous improvement of the processes and our Quality Management System
- Maintain a sophisticated infrastructure
- Satisfy our clients' needs and expectations

INTERNET: <http://www.ocpr.gov.pr>



## WHO CAN FILE A COMPLAINT AND HOW TO DO IT

Any person who has knowledge of improper use of public funds and property, can file a complaint with the Office of the Comptroller. Complaints are confidential and can be submitted by telephone to 1-888-745-5262 ext. 2124, or E-mail [ocpr@ocpr.gov.pr](mailto:ocpr@ocpr.gov.pr). They can also be submitted in person at our Office or by mail to PO Box 366069, San Juan, Puerto Rico 00936-6069.

Complaints filed with the Comptroller should be on matters related to the improper use of public funds and property. They should be based on specific facts that reflect possible infringement of laws and regulations on the part of public officials, public employees or individuals. They should not deal with strictly personal, political-partisan affairs, labor conflicts, or matters that are outside the jurisdiction of our Office.

The following information may be accessed through Internet.

INTERNET: <http://www.ocpr.gov.pr>

**CIRCULAR LETTERS  
REGISTRY OF CONTRACTS  
AUDIT REPORTS  
PUBLISHED BOOKLETS  
PRESS RELEASES  
REGULATIONS  
REGISTRY OF PRIVATIZATIONS**

For more information, you may call (787) 756-6500 extensions 222, 223, and 274.

To file a complaint or for any other electronic communication, you can use our E-MAIL [ocpr@ocpr.gov.pr](mailto:ocpr@ocpr.gov.pr)

### Our Office is located at:

105 Ponce de León Avenue, Corner of Pepe Díaz  
Hato Rey, Puerto Rico 00917-1136  
Tel. (787) 754-3030 FAX (787) 751-6758

December, 2005

E-MAIL: [ocpr@ocpr.gov.pr](mailto:ocpr@ocpr.gov.pr)



Commonwealth of Puerto Rico  
OFFICE OF THE COMPTROLLER

*General Information*

*Comptrollership at your service...*

## CREATION AND FUNCTION

The Comptroller of Puerto Rico has a ministerial duty to examine all the income, accounts and disbursements of the state, its agencies, entities and the municipalities, with the purpose of determining if they have been done in accordance with the law. This authority is conferred on him by Section 22, Article III, of the Constitution of the Commonwealth of Puerto Rico, and Act No. 9 of July 24, 1952, as amended. The position of Comptroller is held by CPA Manuel Díaz Saldaña since October 2, 1997, for a ten-year term, pursuant to the provisions of the Constitution.

## OUR MISSION

To oversee the transactions of public funds and property with independence and objectivity, in order to ascertain that they have been carried out according to the law. To promote the effective and efficient use of government resources for the benefit of our people.

## OUR VISION

To be a world-class model of public office, distinguished by: the excellence of its highly qualified human resources, its dedication to continuous improvement, a sophisticated infrastructure and optimum quality service.

To serve Puerto Rico as a true agent of change, integrating the efforts of the public and private sectors, in order to promote the honest use of the resources entrusted to the government by the people.

## OUR VALUES

**Commitment** We are dedicated to our work.  
**Integrity** We work in a responsible manner.  
**Sensibility** We respect the dignity of all human beings.  
**Justice** We watch for the strictest compliance with the law.  
**Excellence** We are constantly improving ourselves.

E-MAIL: [ocpr@ocpr.gov.pr](mailto:ocpr@ocpr.gov.pr)

## ANNUAL REPORTS

### Comprehensive Annual Financial Report

In addition to the audit reports issued by the Comptroller, he prepares annual reports on the activities and functions of the Office during the fiscal year, in compliance with the law that created the Office of the Comptroller. This report includes, among other things, financial information on the results of the fiscal operations and activities carried out by the different areas in which the Office is divided to comply with its mission.

### Report on Findings

The Comptroller issues an annual report with the most important findings contained in the audit reports published during the fiscal year. This document presents summarized information on the findings of each audit unit. The objective is to present information on the result of the audits of the municipalities and the different entities of the Legislative, Executive and Judicial branches. It is also expected that the study of the information and recommendations contained in said document will contribute to the improvement of public administration through the effective and efficient use of government resources.

## AUDIT REPORTS

The examination of the operations of the agencies, municipalities and other government entities is carried out pursuant to the auditing norms of the Comptroller of Puerto Rico. The results of said examinations are presented in the audit reports issued by the Office of the Comptroller. They contain the opinion on the result of the tests made, the findings and the recommendations to implement adequate corrective measures.

The audit reports are public documents that are available to any public official or citizen for examination. Copies may also be provided, upon payment of a minimal fee required by law. Payment is made in internal revenue stamps, that are available for sale in the Office, in order to facilitate this service. Interested persons may contact the Documents Administrator at the following telephones: (787) 294-0625 or (787) 756-6500 Ext. 274. Audit reports are also available in our Web Page ([www.ocpr.gov.pr](http://www.ocpr.gov.pr)), since September 1997.

## REGISTRY OF CONTRACTS

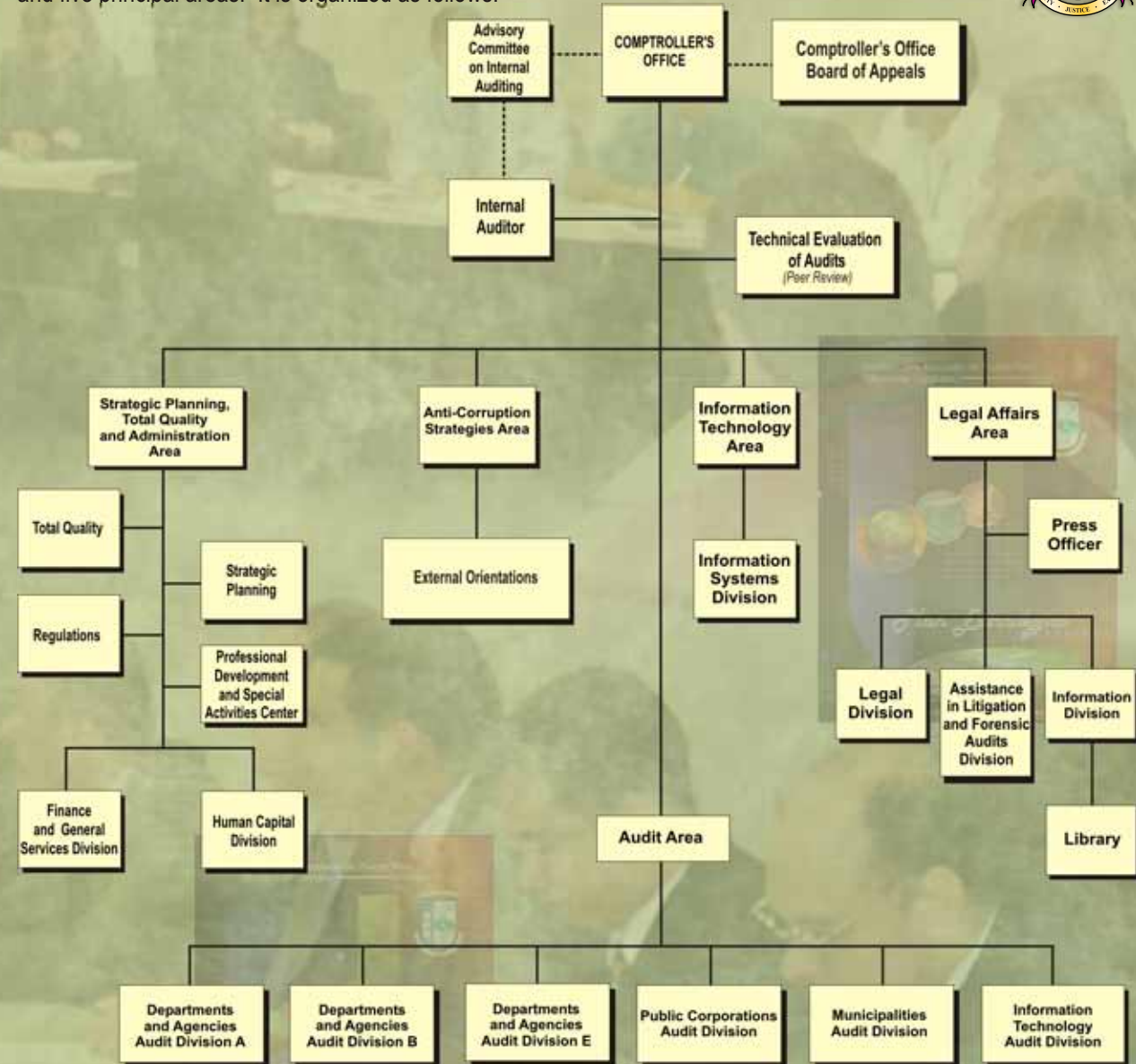
The Office of the Comptroller maintains by law a public registry of all the contracts and amendments thereof, entered into by government entities, including the municipalities. The information contained in this Registry and the contracts are available to any interested person for their examination. When requested, the Office will provide copies of the contracts upon payment of a minimal fee required by law. Payment is made in internal revenue stamps that are available for sale in the Office, in order to facilitate this service.

The Office has also established an Information System Search Mechanism for the Registry, which makes it easier to provide information to the press, to the public and government entities. This System contains information on government contracts since fiscal year 1997-98. Users can gain access to this System through our Internet web page and obtain information on government contracts registered by government entities and municipalities. Also, they may visit our Office's Central Archive, where we have available computers for our clients with access to the Registry of Contracts.

For more information, you may call (787) 756-6500 extensions 222,223, and 274.

## ORGANIZATION CHART

The Office of the Comptroller consists of the Comptroller's Office and five principal areas. It is organized as follows:



We rely on your cooperation to improve the overseeing and administration of public funds and property.

