



November 24, 2021

**MS. LOUELLA C. AMPAC**

Director

Office of the Director for Financial Management

Visayas State University

Visca, Baybay City

Dear Ma'am:

Good day.

I would like to refer to your office the following General Observations and Opportunities for Improvement (GOOFI) made from the 3<sup>rd</sup> Internal Quality Audit (IQA) for CCE on October 12, 2021, to quote:

**CCE – OFI – 21-04: Consider to have separate budget allocation for CCE, URS, and CPD. The 100k budget allocation of CCE is shared by URS and CPD. This becomes complicated when the heads of these offices are different person.**

This observation was made by the Internal Auditor for CCE, Dr. Dennis P. Peque and stated in FM-QAC-22, No. CCE-COFI-21-01.

Please kindly advise us on the matter.

Thank you very much.

Warm regards,

**ANGELICA P. BALDOS**

Director