



19 August 2019

MEMORANDUM NO. 315
Series of 2019

T O: Dr. Judith B. Jomadiao - Dean, VSU-Alangalang Campus
Dr. Luzviminda A. Tajos - Dean, VSU-Isabel Campus
Dr. Obdulia G. Camoying - Dean, VSU-Tolosa Campus
Dr. Merlita D. Veloso - Dean, VSU-Villaba Campus
Ms. Erlinda S. Esguerra - Head, Accounting Office
Engr. Mario Lilio P. Valenzona - Director, General Services Division
Mr. Legario B. Ramos - Admin. Officer IV, OVPAF-IU

R E: COA Management Letter on the Audit of Yolanda Funds

This is in connection with the COA Management Letter on the Audit of the Yolanda Funds dated July 29, 2019. AOMs were issued with the following issues and persons responsible.

AOM Number	Particulars	Person Responsible
2019-016	None Usage of Laboratory Equipment	Mr. Legario B. Ramos
2019-017	Booking up of Capital Outlay	Accountants CSIs, VSU-Main
2019-018	Unutilized Yolanda Funds	Accountants (Isabel, Tolosa and Villaba)
2019-019	Repair of Instructional Poultry House	Engr. Mario Lilio P. Valenzona
2019-020	KOICA Donations	Accountant (Tolosa)

In view of the above, please submit your updated reply not later than September 13, 2019 as per attachment item No. 17 p. 25. This is aside from the comments given during the exit conference. Kindly send your reply to the Office of the Director for Finance.

For your compliance.


EDGARDO E. TULIN
President *oic 8/20/19*



Republic of the Philippines
COMMISSION ON AUDIT
Regional Office No. VIII
Leyte Government Center, Candahug, Palo, Leyte

July 29, 2019

Dear Chairperson De Vera:

**Management Letter on the Audit of the
Yolanda Funds of Visayas State University, Baybay City, Leyte
For Calendar Years 2013-2018**

I. INTRODUCTION

1. Pursuant to Section 2, Article IX-D of the Constitution of the Philippines and Section 43 of the Government Auditing Code of the Philippines (PD No. 1445), we have audited the Yolanda funds of the Visayas State University, Baybay City, Leyte, for calendar years 2013 - 2018. The audit was conducted in accordance with applicable legal and regulatory requirements, and the Philippine Public Sector Standards on Auditing. Those standards require that we plan and perform the audit to obtain a reasonable basis for our conclusions.
2. The audit was conducted to determine the propriety of transactions as well as the extent of compliance with applicable, laws, rules and regulations. The audit also covered validation of the implementation of the Rehabilitation and Reconstruction Program.
3. Deficiencies noted in the course of the audit were earlier communicated through Audit Observation Memoranda (AOMs) and discussed in an exit conference on July 29, 2019. Their responses were incorporated in this letter, where appropriate.

Honorable J. Prospero E. De Vera III

Chairperson
Board of Regents
Southern Leyte State University
Sogod, Southern Leyte

Attention:

Dr. Edgardo E. Tulin
President
Visayas State University
Baybay City, Leyte

Status of Suspensions, Disallowances and Charges

14. There were no audit suspensions and disallowances issued to the Visayas State University, Baybay, Leyte, as of December 31, 2018 relative to the audit of Yolanda funds.

V. STATUS OF IMPLEMENTATION OF PRIOR YEARS' AUDIT RECOMMENDATIONS

15. There are no prior years' audit recommendations relative to the audit of Yolanda funds.

VI. ACKNOWLEDGMENT

16. We wish to express our appreciation to the President and his staff for the cooperation and support extended to the audit team during the audit.
17. We request that the recommended remedial measures contained in Part IV be immediately implemented. We would appreciate being informed through our Auditor of the action/s taken thereon within sixty days from receipt hereof.

Very truly yours,

For the Commission on Audit

By:


JUNE LILLA ROA KIRONG
State Auditor IV
Audit Team Leader