



# VISAYAS STATE UNIVERSITY

Visca, Baybay City, Leyte 6521-A  
Philippines

Tel: +63 53 335 2600; Fax: +63 53 335 2601

e-mail: [opvisca@mozcom.com](mailto:opvisca@mozcom.com); website: [www.vsu-visca.edu.ph](http://www.vsu-visca.edu.ph)

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*Office of the President*

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**MEMORANDUM NO. 189**

Series of 2008

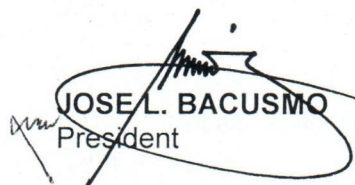
**T O: Ms. Milagrosa L. Gamotin**

**R E: New Office Functions of IASO**

Attached is a copy of the new functions of the Internal Audit Services Office (IASO) which is a result of the Strategic Planning Workshop conducted last July 11, 2008.

You are hereby directed to implement the said functions effective immediately.

For compliance.

  
**JOSE L. BACUSMO**  
President

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### Specific Functions

1. Prepares written audit program of specific area to audit for approval by the management
  - IGPs
  - Manpower requirement
  - Financial Statement
  - Strategies adopted
  - Support services from the management
  - Services offered in support to university functions
  - Sharing scheme
  - Land use
  - Evaluation of existing land use and income generation in coordination with Land Use Committee
  - Squatter issues
  - Procurement system
  - Other areas as assigned by the University President
2. Implements the approved audit program by area according to priority
3. Prepares audit report and management letters highlighting their findings, observations, analyses, conclusions and recommendations for management action
4. Prepares management comments on COA findings per AOMs and AARs and coordinates with offices concerned in the implementation of COA recommendations
5. Performs special audit assignment as needed