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STATE UNIVERSITY

**OFFICE OF THE  
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**MEMORANDUM NO.** 893  
Series of 2024

**TO:** **Dr. Elwin Jay V. Yu** - Chairperson  
**Ms. Louella C. Ampac** - Co-Chairperson  
**Mr. Jesus Freddy M. Baldos** - Member  
**Ms. Rosel Batistil** - Secretariat

**RE:** **Creation and Composition of a Fact-Finding Committee on COA Cash Examination Findings**

**FROM:**  **DR. PROSE IVY G. YEPES**  
University President

**DATE:** **October 23, 2024**

In light of the recent cash examination findings reported by the Commission on Audit (COA) concerning the Cash Collecting Officer, Valerie C. Valenzona, this Office is directing the formation of a fact-finding committee to investigate the basis for possible administrative and/or criminal charges against the involved accountable officers).

With VPAF Dr. Elwin Jay V. Yu as the Chairperson, the committee shall be tasked with the following responsibilities:

1. Analyze the specific deficiencies and irregularities noted by COA, particularly the non-presentation of accountable forms (AF No. 51) and any other discrepancies highlighted during the examination.
2. Collect supporting documents, interview personnel involved, and compile any additional evidence needed to establish whether there was negligence, misconduct, or any violation of rules and regulations related to cash handling procedures.
3. Determine if the actions or omissions by the accountable officers) warrant administrative and/or criminal proceedings, considering factors such as the gravity of the violations and any previous infractions.
4. Submit a detailed report to the Office of the President with your findings, including whether to proceed with filing charges, and recommend any corrective measures to improve cash handling practices.

The committee is expected to commence the investigation immediately and complete its report within 15 days upon receipt hereof.

For your information and usual support.