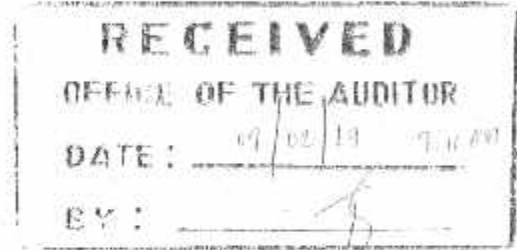




Republic of the Philippines  
**DON HONORIO VENTURA STATE UNIVERSITY**  
 Valde Barcator, Pampanga

August 30, 2019

**MS. EDELINA E. GOSECO**  
 State Auditor IV  
 Audit Team Leader  
 COA Regional Office III  
 City of San Fernando, Pampanga



Madam:

This has reference to Audit Observation Memorandum (AOM) No. 2019-001 which was received at the office of the undersigned on August 23, 2019.

The university administration took cognizance of the recommendations of the audit team and initiated actions to address issues at hand.

1. Memorandum No. 232, Series 2019 dated August 27, 2019 was issued to Dir. Luis M. Lausang advising him to instruct the acting cashier and the accountant to perform the tasks indicated in the matrix below:


Person Responsible	Task
Acting cashier	<ul style="list-style-type: none"> <li>- Request for a petty cash box for the proper safekeeping of the petty cash fund and all petty cash items</li> <li>- Reimburse only petty cash items with accomplished and approved petty cash vouchers supported with complete required documents of the claim</li> <li>- Request for a steel filing cabinet with a lock where unused official receipts and other accountable forms are secured</li> </ul>
Accountant	<ul style="list-style-type: none"> <li>- Conduct surprise cash counts to all accountable officers at the cashier's office</li> </ul>

2. Memorandum No. 233, Series 2019 dated August 27, 2019 was issued to Mr. Antonio Mercado advising him to contact a vault technician to assist the cashier in changing the vault combination.

The management, as a matter of principle, will always take into account the recommendations of the COA Audit Team. It is always our solemn commitment to work hand in hand with your team for the essential goal of achieving sound fiscal management.

It is hoped that you will find the foregoing actions satisfactory.

Very truly yours,

  
**ENRIQUE G. BAKING, Ed. D.**  
 SUC President III



Republic of the Philippines  
**DON HONORIO VENTURA STATE UNIVERSITY**  
 Villa de Rosales, Pampanga

September 17, 2019

**MS. EDELINA E. GOSECO**  
 State Auditor IV  
 Audit Team Leader  
 COA Regional Office III  
 City of San Fernando, Pampanga



Madam:

This has reference to Audit Observation Memorandum (AOM) No. 2019-002 which was received at the office of the undersigned on September 11, 2019.

The university administration took cognizance of the recommendations of the audit team and Memorandum No. 259, Series 2019 dated September 12, 2019 was issued to Dir. Marvin D. Basca of the OPPE advising him to comply with the observations noted in the above-mentioned AOM. He was further advised to ensure that all plans, specifications, program of works, detailed estimates and other supporting documents for infrastructure projects of the university are compliant with all applicable orders, circulars, resolutions, and laws.

It is likewise worth mentioning that we customarily request the DPWH to verify if the specifications and estimated costs of our proposed infrastructure project as indicated in the project profile and program of works are compliant with the latest DPWH Department Order and other relevant guidelines/issuances.

The three (3) projects referred to in AOM No. 2019-002 were subjected to external evaluation in conformity with the En-Banc Resolution of the Commission on Higher Education (CHED). The DPWH Pampanga I<sup>st</sup> Engineering District Office issued certifications, hereto attached, that the program of works, specifications and plans of the proposed projects comply with the minimum requirements of the latest DPWH Department Order.

The management, as a matter of principle, will always take into account the recommendations of the COA Audit Team. It is always our solemn commitment to work hand in hand with your team for the essential goal of achieving sound fiscal management.

It is hoped that you will find the foregoing actions satisfactory.

Very truly yours,

  
**ENRIQUE G. BAKING, Ed. D.**  
 SUC President III