



Republic of the Philippines  
**IFUGAO STATE UNIVERSITY**  
Nayon, Lamut, Ifugao

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Tel/Fax: 0783051351

**MEMORANDUM No. 25 - 2011**

**TO: DR. CAMILO A. PIMENTEL**  
Vice President for Administration and Finance  
This University

**FROM: SERAFIN L. NGOHAYON, PhD**  
President

**SUBJECT: Authority to act on COA audit findings, recommendations and observations**

**DATE: July 14, 2011**


1. In line with 5<sup>th</sup> major development goal of the university which is to improve administrative proficiency and governance, you are hereby authorized and instructed to undertake immediate action on various Audit Findings, Observations and Recommendations, to wit:
  - a. Study the findings, observations and recommendations and conceptualize concrete steps or ways where management can make needed adjustments vis-à-vis said findings, observations and recommendation guided by our goal of continuously improving administrative proficiency and governance;
  - b. Draft and recommend to the university president new policies and procedures to be adopted/ implemented, needed policy adjustments, needed personnel actions/ movements, needed programs and activities to be undertaken and needed reply to be submitted for consideration of the undersigned;
2. In the conceptualization of concrete steps/ ways and in drafting a reply for submission to the Commission on Audit, you are advised to tap the services of our legal counsel (on retainer basis) or any of our concerned officials.
3. You are also advised to be guided always by the constitutional provisions related to the role and function of the COA and the academic freedom of educational institutions as well as the university charter (RA 9720), and the executive powers of the University President and the governing powers of the Board of Regents as per RA 8292.
4. For your commitment!

Cc: Dr. Pimentel, COA Office, Accounting Office, Records, File

  
9/6/11  
COA

received by:  
M. Ch - Accty 9-7-11

Reid  
Magnikat  
Records  
9/7/11

noted:  
  
9/12/11