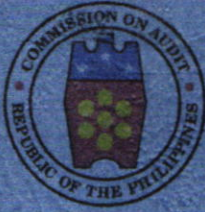


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Republic of the Philippines
COMMISSION ON AUDIT
Regional Office No. XIII
Butuan City

MANAGEMENT LETTER

on the Audit of the

DEPARTMENT OF LABOR AND EMPLOYMENT

Regional Office No. XIII
Butuan City

For the Year Ended December 31, 2018



Republic of the Philippines
COMMISSION ON AUDIT
Department of Labor and Employment
Regional Office No. XIII
Butuan City



March 1, 2019

CHONA M. MANTILLA, CESO III
Regional Director
Department of Labor and Employment
Regional Office No. XIII
Butuan City

Dear Director Mantilla:

We are pleased to transmit the Management Letter on the audit of the Department of Labor and Employment, Regional Office No. XIII, Butuan City for the Calendar Year 2018, in compliance with Section 43 of the Government Auditing Code of the Philippines (PD 1445).


The audit was conducted to (a) verify the level of assurance that may be placed on management's assertions on the financial statements; (b) recommend Agency improvement opportunities; and (c) determine the extent of implementation of prior year's audit recommendations.

The attached report consists of the Audited Financial Statements, the Observations and Recommendations, which were discussed with concerned Management Officials and staff during the exit conference held on March 1, 2019, and the Status of Implementation of Prior Year's Audit Recommendations.

We request a status report on the action taken on the audit recommendations within sixty (60) days from receipt of this report, pursuant to Section 93 of the General Provisions of the General Appropriation Act of 2018 (RA 10964). Attached hereto is an Agency Action Plan, as Management's tool to signify its action plan on the audit observations and recommendations, which shall also be submitted to COA within thirty (30) days from receipt hereof.

We express our appreciation for the valuable support and cooperation extended by the officials and staff of the Agency.

Very truly yours,


MARICHU D. PARAGUYA
State Auditor IV
OIC-Regional Supervising Auditor

Copy furnished:

MS. ELINORE C. LAVILLA
Cluster Director
NGS-Cluster 5 – Education and Employment
Commission on Audit
Commonwealth Avenue, Quezon City