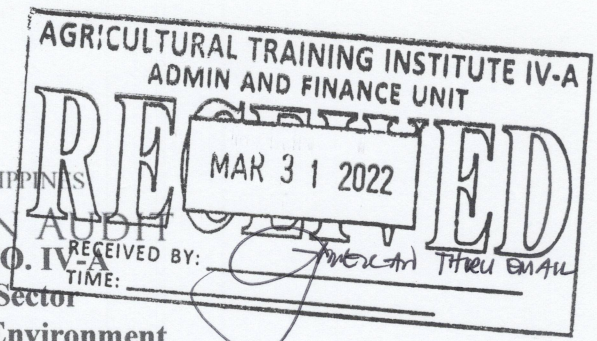




REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
REGIONAL OFFICE NO. IV-A
National Government Sector



Cluster 8 – Agriculture and Environment
Department of Agriculture
Agricultural Training Institute-Regional Training Center IV-A
Brgy. Lapidario, Trece Martires City, Cavite

Office of the Auditor – Audit Team No. 43

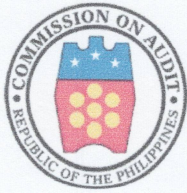
March 25, 2022

Ms. Marites P. Cosico
Center Director
Agricultural Training Institute
Regional Training Center No. IV-A

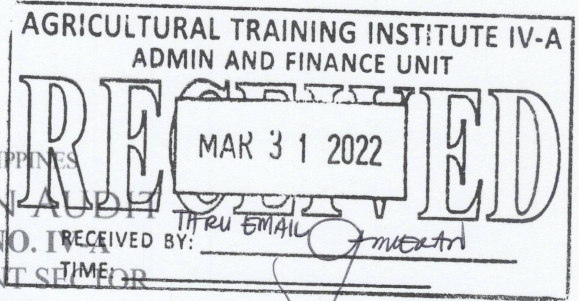
Dear Ms. Cosico:

**Management Letter on the Audit of the
AGRICULTURAL TRAINING INSTITUTE – RTC NO. IV-A
For the period January 1 to December 31, 2021**

1. Pursuant to Section 2, Article IX-D of the Constitution of the Philippines and Section 43 of the Government Auditing Code of the Philippines (PD) No.1445 we have audited the accounts and operations of the Agricultural Training Institute Regional Training Center (ATI-RTC) No. IV-A for the period ended December 31, 2021. The audit was conducted in accordance with applicable laws, rules and regulations and generally accepted auditing standards and International Standards of Supreme Audit Institutions (ISSAIs). Those standards require that we plan and perform the audit to obtain a reasonable basis for our conclusions.
2. The audit was conducted to: (a) verify the level of assurance that may be placed on management's assertions on the financial statements; (b) evaluate the extent of compliance with laws, rules and regulations as well as propriety and validity of transactions; (c) recommend measures to improve the efficiency and effectiveness of the agency's operations; and (d) determine the extent of implementation of prior year's audit recommendations.
3. We wish to bring to your attention our audit observations and recommendations which we observed in the course of the audit and which were earlier communicated through Audit Observation Memoranda (AOMs) and discussed in an exit conference



REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
REGIONAL OFFICE NO. IV-A
NATIONAL GOVERNMENT SERVICE CENTER
CLUSTERS 6 AND 8



Office of the Regional Supervising Auditor

March 30, 2022

Ms. Marites P. Cosico
Center Director
Agricultural Training Institute
Regional Training Center No. IV-A

Dear Ms. Cosico:

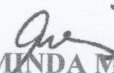
We are pleased to transmit the Management Letter (ML) on the Agricultural Training Institute Regional Training Center (ATI-RTC) No. IV-A for the year ended December 31, 2021 prepared by the Audit Team headed by Ms. Remedios M. Reconalla as OIC- Audit Team Leader in compliance with Section 2, Article IX-D of the Philippine Constitution and Section 43 of Presidential Decree No. 1445, the Government Auditing Code of the Philippines.

The audit was conducted to (a) verify the level of assurance that may be placed on management's assertions on the financial statements; (b) evaluate the extent of compliance with laws, rules and regulations as well as propriety and validity of transactions; (c) recommend measures to improve the efficiency and effectiveness of the agency's operations; and (d) determine the extent of implementation of prior year's audit recommendations. Further, the audit was conducted in accordance with the International Standards of Supreme Audit Institutions. The details of our audit observation, as well as the corresponding recommendations, and the status of implementation of prior year's audit recommendations are discussed/presented in the ML.

We request that this Office be informed of the actions taken on the audit observation and recommendations in the ML within 60 days from receipt of this letter pursuant to Section 89 of the General Provisions of the General Appropriations Act of FY 2021 (RA No. 11518) by accomplishing the attached Agency Action Plan and Status of Implementation (AAPSI) form required under COA Memorandum No. 2014-002 dated March 18, 2014.

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

Very truly yours,


NORMINDA M. IRICA
State Auditor IV
OIC- Regional Supervising Auditor