

Republic of the Philippines
COMMISSION ON AUDIT
Regional Office No. VIII
Candahug, Palo, Leyte

Management Letter

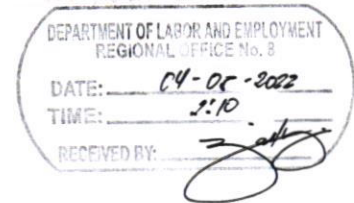
on the

Department of Labor and Employment
Regional Office No. VIII
Tacloban City

For the Year Ended December 31, 2021



Republic of the Philippines
COMMISSION ON AUDIT
Regional Office No. VIII
National Government Sector
Cluster 5 – Education and Employment
Candahug, Palo, Leyte



March 24, 2022

HENRY JOHN S. JALBUENA
Regional Director
Department of Labor and Employment
Regional Office No. VIII
Tacloban City

Dear Director Jalbuena:

**Management Letter on the Audit of the
Department of Labor and Employment – Regional Office No. VIII
For the Calendar Year 2021**

1. Pursuant to Section 2, Article IX-D of the Constitution of the Philippines and Section 43 of Presidential Decree (PD) 1445 otherwise known as the Government Auditing Code of the Philippines we have audited the accounts and operations of the Department of Labor and Employment-Regional Office (DOLE-RO) No. VIII for the period ended December 31, 2021. The audit was conducted in accordance with the applicable legal and regulatory requirements, and International Standards of Supreme Audit Institutions (ISSAIs).
2. The audit was conducted to (a) ascertain the level of assurance that may be placed on management's assertions on the financial statements; (b) determine the propriety of transactions as well as the extent of compliance with applicable laws, rules and regulations; (c) recommend agency improvement opportunities; and (d) determine the extent of implementation of prior year's audit recommendations.
3. The Agency's financial condition, results of operations and cash flows as of December 31, 2021 are shown in the attached audited financial statements.
4. Deficiencies observed in the course of the audit were earlier communicated through Audit Observation Memoranda (AOMs) and discussed in an exit conference with concerned DOLE-RO No. VIII officials and employees on March 23, 2022. Their comments were incorporated in this Management Letter, where appropriate. The significant audit observations and recommendations