



Cultural Center of the Philippines

Audit Committee Meeting Minutes
 29 November 2024
 FSD Conference Room and via Zoom

Present:

Mr. Jaime Laya	Chairman
Ms. Marivic del Pilar	Audit Committee – Chairperson
Mr. Monino Duque	Member

Also Present:

Ms. Kaye Tinga	President
Mr. Jose Victor Gaité	VP - Administration
Ms. Lourdes Mendoza	DM - FSD
Atty. Hency Tanbengco	Attorney V – Legal Office
Atty. Krischelle Matas	DM - HRMD
Ms. Maria Criselda Fegalquin	Secretariat Member

Call to Order	Ms. del Pilar called the meeting to order at 2:14 P.M.
Topics Discussed	
Comparative Budget (2024 and 2025)	<p>Ms. Mendoza presented the CCP budget level for 2024 and 2025 per GAA.</p> <p>Mr. Laya inquired about the income and expenses breakdown for 2024 and 2025.</p> <p>Action Item: For FSD to send the breakdown of the operating revenue and expenses (PS and MOOE) for 2024 and 2025 to estimate the deficit (if any) to be charged to the accumulated surplus.</p>
Cash Flow Statement: Rehabilitation Project	<p>Ms. Mendoza presented the sources and uses of funds for the rehabilitation project.</p> <p>Ms. del Pilar noted that some of the items charged to the rehabilitation funds were not related to the rehabilitation but instead to the repairs and maintenance of the main building, and CAPEX for normal course of business of the CCP.</p> <p>Ms. Mendoza suggested reprogramming the expenses of rehabilitation to account for the remaining amount that pertains to the main building.</p>

	<p>Action Item: For the FSD to reclass some items that were included in the rehabilitation budget as capex funded through another budget (not the rehabilitation budget).</p>
<p>Reimbursement of Sandie Javier for Turandot</p>	<p>Atty. Tanbengco discussed the facts regarding the Turandot based on documents forwarded by the FSD.</p> <ul style="list-style-type: none"> • Ms. Javier is seeking reimbursement for allegedly advancing P284,000 to order meals for the Turandot in 2022. • Discrepancies noted were the procurement of meals that did not undergo the procurement process, how the alternate supplier was chosen, and approval for the purchase of the meals for the event. • The questions for the transactions are: <ol style="list-style-type: none"> a. Did Ms. Javier authorize to purchase the meals. b. While purchasing food is supposed to be on credit and account of the CCP, why did she pay out of pocket and take three months to request reimbursement. <p><u>Opinion from Legal Office:</u> There is no basis for the reimbursement because the documents submitted were all dated after the event.</p> <p>She can file a case for money claims with the COA and try to get a favorable decision on her claim so that the decision will become the basis for the CCP's payment for the advances.</p> <p>Action Item: To respond to Ms. Javier regarding the status of the request for reimbursement.</p>
<p>Legal Opinion for the Previous Audit Reports</p>	<p>The following reports were discussed last meeting where legal opinions were sought.</p> <ol style="list-style-type: none"> a. Cancellation of Garbage Collection Contract There is no substantial damage to the CCP. The awarding of the previous contract was prevented, and the current contract provided a saved P1M compared to the budget they had before without the market study. b. DITO Contract The Legal Office will assist in drafting the administrative complaint due to a neglect of duty. The Department Manager should have not signed the contract because


	<p>she was not the appropriate person to approve the contract.</p> <p>c. CCP Rehab debris There were two components: the tonnage and the alteration of the gate pass on a non-working day for the hauling of the debris.</p> <p>For the first item, it requires further investigation. Atty. Tanbengco is requesting to forward other documents to the legal office.</p> <p>For the second item, the hauling was not authorized during a non-working day.</p> <p><u>Opinion from the Legal Office:</u> Since the hauling was not authorized and the person did not time in and out on that day, even though the gate pass really should have come from the person, falsification of a public document was committed.</p> <p>For the administrative part, this would be a gross neglect of duty because the hauling on a non-working day was not authorized.</p> <p>d. TIG PWD Ramp Based on the documents submitted to the Legal Office, there seems to be an unauthorized variation order in the project. The Legal Office will further look into this matter.</p>
<p>Business Continuity Plan</p>	<p>Mr. Gaité discussed the initial draft of the Business Continuity Plan. He presented the disaster scenarios and, the recovery teams that will be created including the communication guide. He added he will be working with Ms. Funtinilla of CorPlan regarding this matter.</p> <p>Ms. del Pilar asked who would be the Chief Safety Officer. Mr. Gaité said that in the meantime he will be in charge of this project.</p> <p>Action Item: To draft the Business Continuity Plan manual and present it to the Committee.</p>
<p>Adjournment</p>	<p>No other matters to discuss, and the meeting adjourned at 3:31 P.M.</p>

Prepared by:



Maria Criselda Fegalquin
Secretariat Member

Approved by:

DocuSigned by:

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Marivic del Pilar
Chairperson, Audit Committee

Date: 04 December 2024