

**Division Advisory No. III s. 2024**

September 2, 2024

(In compliance with DepEd Order No. 8 s. 2013)

this advisory is issued not for endorsement per DO No. 28, s. 2001

but only for the information of DepEd officials,  
personnel/staff, as well as the concerned public)  
( [dipolog.city@deped.gov.ph](mailto:dipolog.city@deped.gov.ph) )

### **“COA ENTRANCE CONFERENCE”**


This is in reference to the letter invitation from Atty. Rhel M. Abne, State Auditor I, OIC-Audit Team Leader, Commission on Audit, Regional Office IX, Provincial Satellite Auditing Office re: conduct of **Entrance Conference on September 4, 2024, 9:00 a.m. at Division Training Center.**

Please see the attached list of participants for the above-mentioned activity.

Widest dissemination of this Advisory is enjoined.

For clarification and inquiries, please contact:

- **ANA RIVA E. LANAT**  
Accountant III  
Admin.  
DepEd Dipolog City Division  
[anariva.lanat@deped.gov.ph](mailto:anariva.lanat@deped.gov.ph)

ADMIN // Acc. //   
#\_\_\_\_/Adv  
Encl: List of Participants



Republic of the Philippines  
**Department of Education**  
REGION IX – ZAMBOANGA PENINSULA  
SCHOOLS DIVISION OF DIPOLOG CITY

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Here are the lists of SDO & IUS personnel/s to attend the COA's Entrance Conference:

**SCHOOL'S DIVISION OFFICE**

- SDS Ma. Liza R. Tabilon
- ASDS Rosalio B. Conturno Jr.
- Accounting: Ana Riva E. Lanat  
Fritzella Sam P. Sarande  
Rizza Mae A. Lorilla
- Budget: Randy A. Geraga  
Jocel Mhae E. Bantoto
- Admin: Alan Chiu
- Supply: Deborah Mae Alejo
- Cahier: Alineil U. Divinagracia

**Dipolog City National High School (Barra)**

- Loela R. Ben-Eli (School Head)
- Leny Del Valle ( AOII)
- Blezzl Ann Baguio Magnonot (ADAS III)
- Mariel Gwen Abarca ( ADAS II- Disbursing Officer)

**Galas National High School**

- Jose Rey Adriatico (School Head)
- William Refugio ( AOII)
- Ofelia Sigasig (ADAS III)
- Allaine Kristine Q. Rendora (ADAS II- Disbursing Officer)

**Sicayab National High School**

- Gina Regencia (School Head)
- Roselyn Go (AOII & ADAS III-OIC)
- Grace Bunao (ADAS II- Disbursing Officer)



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Website: [www.depeddipolog.net](http://www.depeddipolog.net)  
Facebook: DepEd Tayo – Division of Dipolog City



REPUBLIC OF THE PHILIPPINES  
**COMMISSION ON AUDIT**  
**REGIONAL OFFICE NO. IX**  
PROVINCIAL SATELLITE AUDITING OFFICE (PSAO)  
City Government Center, Lawa-an, Dapitan City

**Office of the Auditor – Audit Team No. R9-15A, NGAS 5**

August 27, 2024

**MS. MA. LIZA R. TABILON, EdD, CESO V**  
Schools Division Superintendent  
Office of the Schools Division Superintendent  
Schools Division Office of Dipolog City  
Olingan, Dipolog City

**Dear Ms. Tabilon,**

Greetings!

Pursuant to Section 2, Article IX-D of the 1987 Philippine Constitution, and Chapter 2, Section 25 of PD 1445, the Commission on Audit shall examine, audit and settle all accounts pertaining to the revenue and receipts of, and expenditures or uses of funds and property, owned or held in trust by, or pertaining to, the Government, or any of its subdivisions, agencies, or instrumentalities.

This Office will begin its audit for the accounts of the Department of Education, Division of Dipolog City for the calendar year 2024. Hence, the conditions cited in the terms of engagement (Engagement Letter) must be discussed with Management for easy understanding and compliance by the agency.

In this connection, this Office respectfully invites you to an Entrance Conference on **September 4, 2024 at 9 o'clock in the morning at the Division Training Center.**

Your usual cooperation will highly be appreciated.

Very truly yours,

  
**ATTY. RHEL M. CABNE**  
State Auditor I  
OIC-Audit Team Leader

Approved by:

  
**ISIS JOSEPHINE M. CABRERA**  
State Auditor IV  
OIC-Regional Supervising Auditor

COA Signed  
2024-08-28  
17:11:14







REPUBLIC OF THE PHILIPPINES  
**COMMISSION ON AUDIT**  
**REGIONAL OFFICE NO. IX**  
PROVINCIAL SATELLITE AUDITING OFFICE (PSAO)  
City Government Center, Lawa-an, Dapitan City

**Office of the Auditor – Audit Team No. R9-15A, NGAS 5**

**ENTRANCE CONFERENCE AGENDA**

Date : September 4, 2024  
Time : 9:00AM  
Venue : DepEd-Dipolog, Division Training Center

**A. COA Officials and Audit Team**

1. Ms. Isis Josephine M. Cabrera, OIC-Regional Supervising Auditor
2. Atty. Rhel M. Abne, OIC-Audit Team Leader
3. Ms. Euwilla Judeen S. Mercado, Audit Team Member

**B. Objectives and Scope**

The objectives of this audit are as follows:

- a) Verify the level of assurance that may be placed on management's assertions on the financial statements.

**Financial Audit** - The identification of accounts for Financial Audit (FA) shall depend on the risks assessment and computed materiality thresholds on the latest financial statements (FS) of the audited agency to obtain reasonable assurance that the FS as whole is free from material misstatements.

- b) Communicate the results of tests of compliance with selected provisions of laws and regulations, including budgets and accountability issues, and details of audit suspensions, charges and disallowances, if any, identified during the audit.

**Other Mandatory compliance review on the following:**

1. Basic Educational Facilities Fund (BEFF)
2. Last Mile Schools Program
3. School-Based Feeding Program
4. Procurement, Storage, and Distribution of Instructional Materials
5. Operations on School Canteen
6. Salaries/Wages of Retired/Re-assigned/Transferred/Deceased employees
7. Matching between Teacher's Qualifications and Assignment
8. Hiring of Plantilla Positions
9. Ancillary tasks of Teachers
10. Budget utilization
11. Irregular/Unnecessary/Excessive/Extravagant and Unconscionable



Expenditures

- 12. Audit of Funds and Activities for Gender and Development (GAD)
- 13. Hiring of Job Orders and Contract of Service (including the 20% premium) and consultants
- 14. Senior Citizens and Differently-Abled Persons
- 15. Property Insurance Law
- 16. Tax Reforms for Acceleration and Inclusion (TRAIN) (RA No. 10963) and its IRR and other applicable laws
- 17. Government Service Insurance System (GSIS) Act of 1997 (RA No. 8291)
- 18. Home Development Mutual Fund (HDMF) Law of 2009 (RA No. 9679) and its IRR
- 19. National Health Insurance Act of 2013 (RA No. 7875 as amended by RA Nos. 9241 and 10606) and its IRR
- 20. Enforcement and Settlement of Suspension, Disallowance, and Charges

- c) Recommend measures to improve the efficiency and effectiveness of the agency's operations.
- d) Determine the extent of implementation of prior years' audit recommendations.

**C. Audit Duration and Schedule**

The audit activity covers the agency's transactions and operations for CY 2024. An exit conference will be conducted sometime on the 4th week of March 2025 with the submission of the related audit reports on or before March 31, 2025.

**D. Audit Documents**

To facilitate the timely conduct of the audit, the Team would like to request that management shall submit to us the financial statements and the annexes and reports including DepEd issuances (Department Orders, circulars, memoranda, office orders) relative to the conduct of financial, compliance and performance audit.

**E. Significant Dates/Schedule of Activities**

ACTIVITIES	DATES
Entrance conference	September 4, 2024
Audit execution	September 2024 to March 2025
Issuance of AOMs	September 2024 to March 2025
Exit conference	Before March 31, 2025
Issuance of Management Letter	On or before April 15, 2025

**F. Administrative Matters**

To facilitate the conduct of the audit activity, the audit team also requests Management's cooperation and assistance on the following:

- 1. The continued provision of the related funds for the team's supplies and materials, including funding for official travels.



2. Giving timely response to audit queries, audit observation memoranda, and similar assistance that may be needed from time to time to facilitate the conduct of our audit.
3. Prompt notice to COA of retiring/transferring Accountable Officers for immediate conduct of cash examination.
4. Scanning of Disbursement Vouchers, Official Receipts and other pertinent documents for submission to Agency Records Custodial Information System (ARCIS).

**G. COA Updates**

- **COA CIRCULAR No. 2023-008** dated August 17, 2023 "Guidelines on the Proper Disposition of Dormant Accounts of National Government Agencies (NGAs) and Instrumentalities, Local Government Units (LGUs) and Government Corporations (GCs), Amending COA Circular No. 2016-005 dated December 19, 2016 re: Guidelines and Procedures on the Write-off of Dormant Receivable Accounts, Unliquidated Cash Advances, and Fund Transfers of NGAs, LGUs and GCs".
- **COA – DBM Joint Circular No. 2024-1** dated January 30, 2024 "Revised Manual on the Disposal of Government Properties".

Prepared by:

  
**ATTY RHEL M. ABNE**  
SA I/OIC-ATL

Date: 08/27/2024

Approved by:

  
**ISIS JOSEPHINE M. CABRERA**  
SA IV/ OIC RSA

COA Signed  
2024-08-28  
17:05:18

Date:

IJMC/RMA/ejms 

