



Republic of the Philippines
Department of Education
Region XI
SCHOOLS DIVISION OF DIGOS CITY
Digos City

Office of the Schools Division Superintendent

DIVISION MEMORANDUM

No. 023 s. 2023

To : FRANCIS JUDE D. ALCOMENDRAS
Administrative Officer V

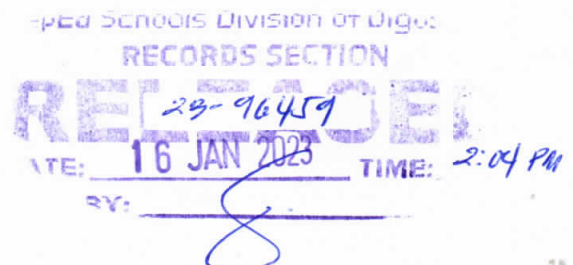
NORELIZA A. MISAL
Accountant III

Subject : **AUDIT OBSERVATION MEMORANDUM NO. 2023-002**

Date : January 16, 2023

1. This has reference to the Audit Observation Memorandum 2023-001, from the Office of the Auditor – Audit Team No. R11-17, re: Non-Submission of Agency Action Plan and Status of Implementation in reference to the Observation and Recommendation for the Calendar Year 2021 and the prior years.
2. Attached is the basic communication for your ready reference.
3. For prompt and strict compliance.


CRISTY C. EPE
Schools Division Superintendent





REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
REGIONAL OFFICE NO. XI
NATIONAL GOVERNMENT AUDIT SECTION
CLUSTER 5 – EDUCATION AND EMPLOYMENT
C.P. Garcia National Highway, Davao City

RECORDS SECTION

RECEIVED [Signature]

6 JAN 2023

TIME: 8:46

Office of the Auditor – Audit Team No. R11-17
Department of Education-Division of Digos City
Roxas St. corner Lopez Jaena St., Digos City

AUDIT OBSERVATION MEMORANDUM (AOM)

AOM No. 2023- 001
January 12, 2023

Ms. CRISTY C. EPE, CESE
Schools Division Superintendent
DepEd-Digos City Division

Attention: **Mr. FRANCIS JUDE D. ALCOMENDRAS**
Administrative Officer V/Chief of Administrative Services

Ms. NORELIZA A. MISAL
Accountant III/Division Accountant

We have reviewed the implementation of CY 2021 and Prior Years' Audit Recommendations and noted the following observation:

Agency Action Plan and Status of Implementation (AAPSI) with reference to the Audit Observations and Recommendations for the Calendar Year 2021 including those of the prior years' were not submitted by Management contrary to Section 91, General Provisions of RA 11518 or the General Appropriations Act of 2021, thus precluding the Auditor from conducting his validation.

Section 91 of the General Provisions of General Appropriations Act or RA 11518 provides that the *"Report on Commission on Audit Findings and Recommendations. Within sixty (60) days from receipt of the COA Annual Audit Report, agencies concerned shall submit to the COA, either in printed form or by way of electronic document, a status report on the actions taken on the said audit findings and recommendations using the prescribed form under COA memorandum No. 2014-002 dated March 18, 2014. They shall likewise furnish the DBM, Speaker of the House of Representatives, the President of the Senate of the Philippines, the House Committee on Appropriations and the Senate Committee on Finance, either in printed form or by way of electronic document, a copy of the said reports."*

The Audit Team transmitted the Annual Audit Report (AAR) of the DepEd – Digos City Division for calendar year 2021 on March 9, 2022, requesting therein the immediate implementation of the audit recommendations and to inform the Audit Team of any actions taken thereon by the Management after sixty (60) days from its receipt. This shall then be communicated using the report to accomplish the Agency Action Plan and Status of Implementation (AAPSI) which was annexed to the transmittal letter.

The accomplished AAPSI shall then be the guide of the audit team in assessing whether management had devised plans of actions on the observations and tracking the compliance of the audit recommendations.

Verification of the records disclosed that Management had not submitted the AAPSI on May 9, 2022, which is supposed to be the 60th day upon receipt of the Management Letter. Inquiry

from the Management on the status of the submission of the AAPSI disclosed that they are still working on the said form.

While some of the audit recommendations can be validated by the team based on reports and documents earlier submitted to this office, there are recommendations that we cannot assume its implementation/compliance if not officially communicated to us.

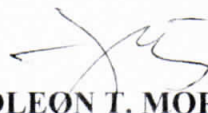
The non-submission of the AAPSI may cast doubts on the Management's determination to implement the audit recommendations in as much as the law provides timelines for its compliance, that is, 60 days upon receipt of the Management Letter, and yet the persons responsible for its undertaking are still working on it.

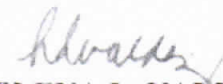
We would also like to emphasize that submission of the AAPSI has its benefits such as but are not limited to the following: (a) track compliance of audit recommendations, (b) put into writing specific courses of action, (3) identify responsible personnel best to address the issues and concerns; and (4) assess areas of concerns that are still needed to be focused on by the agency.

We therefore recommend the Schools Division Superintendent to:


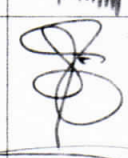

1. **Direct the focal person who was instructed by the SDS to collate and coordinate with the different units of the Division Office, to immediately submit to the audit team the duly accomplished AAPSI for validation; and**
2. **Identify the source of delay in accomplishing the AAPSI so that appropriate procedures are implemented to avoid delay in the submission of the said report in the future.**

May we have your comments on the foregoing audit observations within fifteen (15) calendar days from receipt hereof.


NAPOLEON T. MORTALLA, JR.
 State Auditor III
 Audit Team Leader


HELENA L. VALDEZ
 State Auditor V
 Regional Supervising Auditor

Proof of Receipt of AOM No. 2023-001 dated January 12, 2023:

Name	Designation	Date Received	Signature
Ms. CRISTY C. EPE	Schools Division Superintendent		1/26/2023
Mr. FRANCIS JUDE D. ALCOMENDRAS	Administrative Officer V/Chief of Administrative Services		1/16/2023
Ms. NORELIZA A. MISAL	Accountant III/ Division Accountant		1/16/2023