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

DIVISION MEMORANDUM
No. 326, s. 2020

July 3, 2020

INITIAL AUDIT CONFERENCE FOR CY 2020 AUDIT PERIOD

TO: ASSISTANT SCHOOLS DIVISION SUPERINTENDENT
CHIEFS, CID AND SGOD
ENGINEER III
IT OFFICER III
ACCOUNTANT III
ADMINISTRATIVE OFFICER V – ADMIN
ADMINISTRATIVE OFFICER V – BUDGET
ADMINISTRATIVE OFFICER IV-HR
ADMINISTRATIVE OFFICER IV-SUPPLY
ADMINISTRATIVE OFFICER IV-CASH
HEALTH SECTION HEAD
DRRM DIVISION FOCAL PERSON
GAD DIVISION FOCAL PERSON
BAC CHAIRMAN
BAC SECRETARIAT HEAD

1. Pursuant to the enclosed letter of Atty. Roy L. Ursal, Director IV, Regional Director regarding their invitation for an **Initial Audit Conference,** you are hereby ordered to attend the said activity on **July 17, 2020 at 2:00PM** to be held via Zoom app. The link shall be announced later.

2. The COA Audit Team will discuss the Specific Audit Instructions regarding their audit as well as Required Reports and the deadlines for CY 2020.

3. For immediate dissemination.

CRISTY C. EPE
Schools Division Superintendent

DepEd Schools Division of Digos City
RECORDS SECTION
RELEASED
59207
DATE: JUL 06 2020 TIME: 5:37 PM
BY:

Republic of the Philippines
COMMISSION ON AUDIT
Office of the Regional Director
Regional Office No. XI
Carlos P. Garcia National Highway, Davao City, Philippines

June 29, 2020

DepEd Schools Division of Digos City
RECORDS SECTION
RECEIVED 20-59024
DATE: JUL 02 2020 TIME: 11:29 AM
BY:

Ms. CRISTY C. EPE, CESE
Schools Division Superintendent
Department of Education – Division of Digos City
Roxas St., Digos City

Dear Madam:

In consonance with the International Standards of Supreme Audit Institutions (ISSAI) 200:64, on the requirement to formally communicate to Management the audit observations and recommendations as well as the COA **planned scope and timing of audit**, the following COA personnel composed of –

NGS-5-A Audit Team No. R11-17	
Rita Angelyn T. Torino State Auditor IV	OIC-Regional Supervising Auditor
Carlos C. Tagudin State Auditor III	Audit Team Leader
Andy Jayson T. Nahine State Auditor II	Audit Team Member
Angeli Ariane D. Albarando State Auditor I	Audit Team Member
Edeline D. Tolentino Admin. Assistant V	Audit Team Member

invite you for a conference on **July 17, 2020 at 2:00 PM** to discuss with you and your key personnel the Specific Audit Instructions (SAI) regarding our audit as well as the Required Reports vis-à-vis-the Deadlines (Annex A) for Calendar Year (CY) 2020, viz:

1. Review of Financial Reports/Statements
2. Critical Accounts for Audit depending on Risk Assessment
   a. Cash
   b. Cash Advances
   c. Advances to Department of Budget and Management – Procurement Service (DBM-PS)
   d. Receivables
   e. Inventories
   f. Prepayments
   g. Investments
   h. Property, Plant and Equipment
   i. Payables
   j. Revenue
3. Audit of Agency Appropriations and their Utilization
4. Audit of Funds Received and Transferred
5. Audit of National Disaster Risk Reduction and Management Fund (NDRRMF)
6. Audit of Funds and Activities for Gender and Development (GAD)
7. Audit of Funds and Activities for Senior citizens and Differently-Abled people
8. Audit of Procurement including compliance to recent GPPB and DBM issuances

related to RA No. 11469 or the Bayanihan to Heal as One Act.

9. Program/Projects/Activities (PPAs) Evaluation with Emphasis on Financial and Compliance Audit
10. Review compliance with CSC Issuances on the working arrangements
11. Inclusion of evaluation/audit observations on Other Audit Areas
    a. Payment of casuals, job orders, contractuals and consultants
    b. Enforcement of COA Disallowances and Charges
    c. Compliance with Tax-BIR Revenue Regulations
    d. Compliance with GSIS Act of 1997
    e. Compliance with Property Insurance Law
    f. Compliance with HDMF Law
12. Review of Department Orders/Resolutions/Other Relevant Issuances in relation to OP, DBM, GPPB, COA and CSC issuances
13. Dissemination of COA Circulars, Resolutions and Other Issuances
14. Year-End Audit and Cut-off Procedures
15. Conduct of cash examinations
16. Follow-up of Implementation of Prior Years' Audit Recommendations
17. Issuance of AOM/Notice of Suspensions (NS)/Notice of Disallowance (ND)/ Notice of Charge (NC)
18. Conduct of Exit Conference
19. Reporting Responsibilities and Deadlines (Please see Annex A – **Matrix on the Submission of Reports to COA)**

Please be informed that we will communicate to you whether the internal control, particularly those affecting accounting and financial reporting systems, are operating effectively to provide reasonable assurance that misstatements, losses, or non-compliance would be reported in a timely basis.

We are expecting that we complete our audit by way of transmitting to you our Management Letter on or before April 20, 2021 pursuant to Section 43 of PD 1445. Along with this, in order that we will obtain a reasonable assurance that the financial reports/statements are free of material misstatement, we are also expecting that the financial reports/statements are submitted to us earlier, not later than January 31, 2021.

We look forward to your full cooperation in this endeavor.

Very truly yours,

ATTY ROY L. URSAL
Director IV
Regional Director

Date Received by the Agency: _______________

By: Name and Signature:____________________