




Republic of the Philippines
Department of Education
REGION VII – CENTRAL VISAYAS
SCHOOLS DIVISION OF NEGROS ORIENTAL

**Office of the Schools Division
Superintendent**

MEMORANDUM

MLA-2023- 620

TO : MA. JENNIFER P. PIODOS - Accountant III
LYDIA D. CACAS - Budget Officer
NOEME J. BOCO - Cashier
REMYLIN V. GAOGAO - ITO
PHILIP TUBOG - Division Engineer
JOSEPH GIMENA - DRRR Coordinator
CARMELITA A. ALCALA - GAD Coordinator
LANI B. YURONG - Administrative Officer III
RUBY JEAN ESTRELLITA M. BIDAURE - Supply Officer

FROM :  NERI C. OJASTRO, EdD, CESE
Schools Division Superintendent
9/6/23

SUBJECT : COA ENTRANCE CONFERENCE

DATE : September 6, 2023

1. You are hereby directed to attend the COA Entrance Conference for CY 2023 audit on September 11, 2023 at 1:30 pm at the Division Studio Room, 3rd Floor of the Division Office.
2. For information, guidance and compliance.

JPB

9 SEP 2023



Address: Kagawasan Avenue, Capitol Area, Daro, Dumaguete City
Telephone Nos.: (035) 225-2838 / 225-0667 / 422-7644
Email Address: negros.oriental@deped.gov.ph



REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
REGIONAL OFFICE NO. VII
M. J. Cuenco Avenue, Corner V. Sotto Street, 6000 Cebu City

National Government Audit Sector
Cluster 5 – Education and Employment
Office of the Auditor – NGAS-5-A, Audit Team No. R7-17
DepEd Division of Negros Oriental, Capitol Area, Dumaguete City, Negros Oriental

August 31, 2023

NERI C. OJASTRO, ED. D., CESE
Schools Division Superintendent
Department of Education - Division of Negros Oriental
Capitol Area, Dumaguete City

Dear Superintendent Ojastro:

We are honored to invite you and your key officials for an Entrance Conference for CY 2023 audit on September 11, 2023, at 1:30 p.m. The objective of this conference is to discuss the scope of our audit, the details and requirements outlined in our engagement letter, the audit thrusts areas approved by our Cluster Director, and the outputs of our audit.

We respectfully request your conference room, projector, and WIFI connection to ensure a seamless, hassle-free, and successful event. Your conference room will serve as the venue for our conference. We will utilize your projector for our PowerPoint presentation and your WIFI connection as our supervising auditor, Ms. Ruby Lee C. Belandres, will attend virtually.

We appreciate your consideration of our invitation and look forward to a productive and informative conference. Please do not hesitate to contact us if you have any questions or concerns.


Thank you for all your support to the audit team, and we wish you all the best in your future endeavors.

Sincerely,


MELODY P. OLIVERIO
SA III/OIC-Audit Team Leader

COA Signed
2023-09-01
14:01:16

Noted by:


RUBY LEE C. BELANDRES
SA IV/OIC-Supervising Auditor

COA Signed
2023-09-04
10:28:35




- LDC
Niemu
- ✦ Budget Control, Execution, Monitoring, and Reporting
 - ✦ Cash and cash equivalents
 - Programs/Project/Activities (PPAs)
 - Computerization Program
 - Basic Education Facilities
 - Establishment of National Child Development Centers (NCDCs) and conversion of existing day care centers into Child Development Centers in various local government units (LGUs)
 - Local Book Publishing Industry Development Program – Book Nook Project
 - Child-Friendly Television Development Program
 - COVID-19 Funds
 - National Disaster Risk Reduction and Management Fund (NDRRMF)
 - Foreign-Assisted Projects (FAPS) and ODA-funded Projects
 - Gender and Development (GAD)
 - Other Audit Areas
 - Compliance with CSC-COA-DBM Joint Circular (JC) No. 1 series 2017, as amended by CSC-COA-DBM JC No. 1, series 2018 and series 2020, on the Rules and Regulations Governing Contract of Service (COS) and Job Order (JO) Workers in the Government
 - Enforcement of COA Disallowances and Charges as prescribed in COA Memorandum No. 2009-084 dated November 16, 2009
 - Compliance with Republic Act No. 565, otherwise known as the “Property Insurance Law”, and COA Circular No. 2018-002 dated May 31, 2018
 - Compliance with:
 - Tax Laws – BIR Revenue Regulations No. 2-98 issued on May 17, 1998
 - GSIS Act of 1997 (RA No. 8291)
 - The deduction and remittance of Philhealth contribution
 - HDMF Law of 2009 (RA No. 9769)
- Ramz
Philip
- Step
Alcala
- Lani
- Ruby

D. Audit Outputs

- ✦ Cash Examination Reports
- ✦ Audit Observation Memoranda
- ✦ Management Letter


E. Conduct of Exit Conference

Prepared by:


MELODY P. OLIVERIO
 OIC-Audit Team Leader

COA Signed
2023-09-01
14:18:15

Approved by:


RUBY LEE C. BELANDRES
 OIC- Supervising Auditor

COA Signed
2023-09-04
10:04:24

