



Republic of the Philippines
Department of Education
Region VI – Western Visayas
SCHOOLS DIVISION OF CAPIZ

07 APR 2025

DIVISION MEMORANDUM
No. **186**, s. 2025


**INVITATION TO THE COMMISSION ON AUDIT (COA) EXIT CONFERENCE FOR
CALENDAR YEAR 2024**

To: Heads of Public Secondary Implementing Unit Schools (IUS)
All Others Concerned

1. Attached is the letter from the Office of the Auditor – Audit Team No. Ro6-07, Commission on Audit (COA), Provincial Satellite Auditing Office dated April 4, 2025. In this regard, this Office is inviting all concerned to the scheduled exit conference on April 10, 2025, 1 o'clock in the afternoon at the ABANTE Convergence Center, Department of Education, Schools Division of Roxas City.
2. This Memorandum will serve as your Authority to Travel.
3. Travel expenses relative to the conduct of this activity shall be chargeable against School MOOE funds subject to the usual accounting and auditing rules and regulations.
4. The list of participants is found in Enclosure No. 1.
5. Immediate dissemination of and compliance with this Memorandum are desired.

FOR THE SCHOOLS DIVISION SUPERINTENDENT:

LUZ U. BANSON

OIC – Assistant Schools Division Superintendent
In-Charge of the Division 

Encl.: As stated

Reference: Letter from COA dated April 4, 2025

To be indicated in the Perpetual Index
Under the following subjects:

AUDIT

CONFERENCES

SCHOOLS



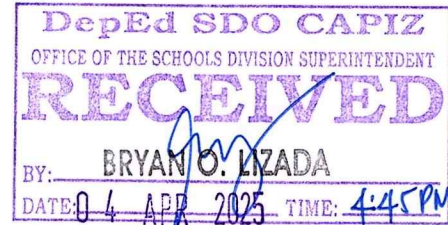
Address: Banica, Roxas City
Contact Number: (036) 6518 456/0968-869-5867
Email Address: capiz@deped.gov.ph
Website: <http://depedcapiz.ph>



REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
PROVINCIAL SATELLITE AUDITING OFFICE
NATIONAL GOVERNMENT AUDIT SECTOR
Cluster 5 Education and Employment
Office of the Auditor –Audit Team No. RO6-07
Pob. Ilawod, Brgy. Dinginan, Roxas City

April 4, 2025

DR. ROEL F. BERMEJO, CESO V
Schools Division Superintendent
DepEd, Capiz Division
Banica, Roxas City



Dear Dr. Bermejo:

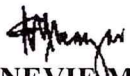
This has reference to our audit observations which will be included in the Management Letter (ML) of the Agency for Calendar Year 2024.

Please be informed that in compliance with COA Memorandum No. 2014-011 dated October 21, 2014, we had scheduled an exit conference on **April 10, 2025, 1:00 p.m.** at Abante Hall, DepEd, Roxas City Division, Banica, Roxas City. Thus, we would like to request your presence and all School Heads of Implementing Unit Schools (IUS) under your supervision on the aforementioned date to discuss the said audit observations and obtain your comments which will be incorporated in the ML.

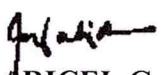
Attached, please find the Summary of Audit Observations and Recommendations (SAOR). Kindly bring this SAOR during the exit conference for ready reference during the discussion.

Thank you for your usual support and cooperation.

Very truly yours,


GENEVIEVE M. ALCAZAR
State Auditor IV
Audit Team Leader

COA Signed
2025-04-04
14:54:23


MARICEL G. ALOJADO
State Auditor IV
OIC- Supervising Auditor
Office of the Supervising Auditor

COA Signed
2025-04-04
15:05:51





REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
PROVINCIAL SATELLITE AUDITING OFFICE
NATIONAL GOVERNMENT AUDIT SECTOR
Cluster 5 Education and Employment
Office of the Auditor –Audit Team No. RO6-07
Pob. Ilawod, Brgy. Dinginan, Roxas City

SUMMARY OF AUDIT OBSERVATION AND RECOMMENDATIONS

Agency: DepEd-Capiz Division
Banica, Roxas City
Period: CY 2024

Prepared by: Shella Mae C. Caldeo
Reviewed by: Genevie M. Alcazar
Approved by: Maricel G. Alojado

Date: March 31, 2025
Date: March 31, 2025
Date: March 31, 2025

A. *Matrix of Financial Audit Observations and Recommendation*

No.	AOM No. / Date	Observation	Recommendation	Management Comment	Auditor's Rejoinder
1.	2025-001 March 27, 2025	Delayed submission of Financial Reports inconsistent with Section 7.2.1(a) of Commission on Audit (COA) Circular No. 2009-006 dated September 15, 2009 and Section 60, Chapter 19 of the Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume I, precluded the Auditor from conducting timely audit and ascertaining the legality, validity and completeness	We recommend that the Accountant comply with the provisions of COA Circular No. 2009-006 dated September 15, 2009 and Section 60, Chapter 19 of the GAM for NGAs, Volume I on the timely submission of all financial reports.		

No.	AOM No. / Date	Observation	Recommendation	Management Comment	Auditor's Rejoinder
		of the transactions.			
2.	2025-002 March 27, 2025	The delayed submission of 5,947 Disbursement Vouchers (DVs) and their supporting documents totaling ₱3.302 million was not in conformity with Section 107 of Presidential Decree (P.D.) No. 1445 and Commission on Audit COA) Circular No. 2009-006 dated September 15, 2009, thus precluded the timely audit of accounts to ascertain the completeness, legality and validity of the transactions.	We recommend that the Accountant observe the prescribed timelines on the submission of DVs and supporting documents in compliance with COA Circular No. 2009-006 dated September 15, 2009.		
3.	2025-003 April 2, 2025	PPE balances in the books of the Agency amounting to P3.758 billion did not reconcile with the Report on the Physical Count of PPE (RPCPPE) due to non-updating of PPE Ledger Cards (PPELCs) and Property Cards (PCs), non-conduct of complete physical count and incomplete records, inconsistent with Sections 38 and 42, Chapter 10,	We recommend that: a. The Inventory Committee implement the one-time cleansing of all PPE account balances in accordance with the guidelines and procedures provided in COA Circular No. 2020-006 dated January 31, 2020; b. The Accountant and the		

No.	AOM No. / Date	Observation	Recommendation	Management Comment	Auditor's Rejoinder
		<p>Volume I of the Government Accounting Manual (GAM) for National Government Agencies (NGAs) and Section 6.3 of COA Circular No. 2020-006, thus the reliability of the PPE accounts could not be ascertained.</p>	<p>Property/Supply Officer reconcile the variances and discrepancies between the RPCPPE and accounting records and make necessary adjustments and corrections in both the accounting and property records, as well as, ensure that these are properly documented;</p> <p>c. The Supply/Property Officer and the Accountant maintain and timely update the required PCs and PPELCs, respectively;</p> <p>d. The Accountant record and allocate the capitalizable EAO pertaining to on-going Capital Outlay projects to the affected CIP accounts; and</p> <p>e. The Accountant allocate the prior periods EAO amounts that were directly recorded to the School Buildings</p>		

No.	AOM No. / Date	Observation	Recommendation	Management Comment	Auditor's Rejoinder
			<p>account to the particular affected School Building accounts and be reflected in their corresponding subsidiary ledgers; and</p> <p>f. The Inventory Committee conduct a complete physical count of all PPE and continue the reconciliation between the accounting and property records.</p>		
4.	2025-004 April 4, 2025	<p>Semi-Expendable Properties totaling ₱89.644 million as of December 31, 2024 were not recognized as expense despite their issuance to end users inconsistent with Section 10, Chapter 8, Volume I of the Government Accounting Manual (GAM) for National Government Agencies (NGAs) resulting in an overstatement of Inventories and Accumulated Surplus/(Deficit) accounts. Moreover, non-maintenance of Semi-Expendable</p>	<p>We recommend that:</p> <p>a. The Accountant recognize as expense all issued Semi-Expendable Properties in the prior years through adjusting entries by debiting the Accumulated Surplus/(Deficit) account and crediting the appropriate Semi-Expendable Inventory accounts;</p> <p>b. The Supply Officer furnish the Accounting</p>		

No.	AOM No. / Date	Observation	Recommendation	Management Comment	Auditor's Rejoinder
		Property Cards (SPCs) and Registry of Semi-Expendable Property Issued (RegSPI) of the Property/Supply Unit and Semi-Expendable Property Ledger Cards (SPLCs) of the Accounting Unit are not in accordance with COA Circular No. 2022-004 dated May 31, 2022, thereby rendering the balance of the accounts unreliable.	<p>Unit with a copy of the RSPI summarizing all issued semi-expendable properties in CY 2024 and in prior years and at least weekly thereafter, so that the latter can prepare the necessary journal entries and can timely recognize the semi-expendables as expense after issuance to the end users; and</p> <p>c. The Supply Officer and the Accountant maintain complete and updated SPCs, RegSPI and SPLCs.</p>		


B. Summary of Uncorrected Misstatements


No.	Accounts and Description	WP Ref	In Thousand Pesos						Auditor's Evaluation
			Asset		Liability		Current Period Revenue / Expense	Prior Period Revenue / Expense	
			Current	Non-Current	Current	Non-Current			


Prepared by;

Reviewed by:

Approved by:


SHELLA MAE C. CALDEO
 State Auditor II / Audit Team Member


GENEVIEVE M. ALCAZAR
 State Auditor IV / Audit Team Leader


MARICEL G. ALOJADO
 State Auditor IV / OIC RSA

COA EXIT CONFERENCE

APRIL 10, 2025 (1:00 PM)

LIST OF PARTICIPANTS

	SCHOOL	NAME OF SCHOOL HEAD	DESIGNATION
1	Arturo Jugo National High School	LUCILLE L. PAITONE	T-III/OIC
2	Bungsuan National High School	JOHNNY P. PUGON	PRINCIPAL III
3	Feliciano Yusay Consing NHS	RONILO B. TU	Principal IV
4	Camburanan National High School	APRIL JOY G. ESLAPOR	Master Teacher I/OIC
5	Candelaria National High School	MARIA FERNALIL F. CASTILLON	PRINCIPAL I
6	Capiz National High School	CHARLIE D. BEGAS	Principal IV
7	Casanayan National High School	MARILOU A. BILLONES, PhD	Head Teacher V/OIC
8	Col. Patrocenio Artuz National High School	ARNEL C. GERVERO	MT-I/Officer In-Charge
9	Commissioner Luis R. Asis National High School	JIMMY B. BILLONES, PhD.	School Principal III
10	Concepcion Castro Garcia NHS	FRANCIS L. IGLESIA	T-III/OIC
11	Cuartero National High School	EXPECTACION J. LACBANES	Principal IV
12	Dao National High School	JULIE G. FINLAC	PRINCIPAL I
13	David Moises Memorial High School	RIZALINA L. BARRUELA	PRINCIPAL II
14	Don Felix Balgos Memorial NHS	FLORENCE B. LEGASPINA	PRINCIPAL III
15	Vicente V. Andaya, Sr. National High School	MARIE PAZ A. ALMALBIS	ASSISTANT PRINCIPAL II/OIC
16	Dulangan National High School	JOSE B. BURRO	TEACHER III - OIC
17	Dumalag Central National High School	FEDERICO F. FORTIT	MT-I/Officer In-Charge
18	Estefania Montemayor National High School	ERNESTO C. YNION	OIC/Assistant Principal II
19	Florentina Batoampo Degala National High School	MARIA BAMBI L. BILLANES	PRINCIPAL II
20	Jose Diva Avelino National High School (Hipona NHS)	GELYN B. FACTO	PRINCIPAL III
21	Ivisan National High School	ROLANDO B. RICARDO, JR.	Principal IV
22	Jagnaya National High School	DR. RAQUEL L. LLANERA	Principal II
23	Jamindan National High School	LEONARDO F. FARILLON	Principal III
24	Leodegario De Ocampo, Sr. NHS	JOEL J. DEGOMA	Head Teacher IV
25	Lucero National High School	FATIMA L. ESCUTON	PRINCIPAL III
26	Maayon National High School	AIDA F. VILLANEUVA	PRINCIPAL IV

27	Macario Delfin Bermejo NHS	LISLIE D. ROYO	T-III/OIC
28	Maindang National High School	CORONACION D. GADONG	PRINCIPAL I
29	Malonoy National High School	QUINTO L. TAGOC, JR.	Principal IV
30	Mambusao East National High School (Extension of David Moises Memorial High School)	ESTELA V. FANO	PRINCIPAL II
31	Mambusao National High School (David Moises National High School - Mambusao West Extension)	MARIE LIEZEL L. DIAWARA, PhD	School Principal II
32	Manuel F. Onato Memorial High School	MERGIE G. CASTANADA	OIC/Head Teacher I
33	Marciano Patricio National High School (formerly Pilar National High School)	DR. LEOWEL P. BATUIGAS	PRINCIPAL III
34	Mayor Ramon A. Benjamin, Sr. Memorial High School	LOURDES V. PALIGUMBA	PRINCIPAL I
35	Panitan National High School	MA. RITA F. VILLAREAL	Principal IV
36	Pontevedra National High School	MYRTHYL L. COCHING	PRINCIPAL III
37	Putian National High School	HERNAN D. DURAN	TIII/ OIC
38	San Nicolas National High School, Pilar	JOLLY E. BATUIGAS	PRINCIPAL II
39	San Nicolas National High School, Tapaz	EULALIA F. FARILLON	MT-I/Officer In-Charge
40	Sapian National High School	GEROE A. ODICTA	Principal III
41	Tapaz National High School	EMMIE G. GARBOSA, PhD.	Principal II
42	Tuburan National High School	REYNALDO B. DORADO	Head Teacher IV/OIC

DIVISION OFFICE

1	Roel F. Bermejo	SDS
2	Luz U. Banson	ASDS
3	Dr. Edna Azcarraga	OIC-Office of Chief SGOD
4	Engr. Marlon Clarito	Engineer III
5	Denmark L. Llanera	Accountant III
6	Cecil Joy D. Diocson	Budget Officer
7	Ma. Sharon S. Barrientos	Administrative Officer V
8	Marjorie A. Bayhon	Cashier
9	Rhodela U. Martinez	Administrative Officer IV-Supply