



Republic of the Philippines
Department of Education

REGION I
SCHOOLS DIVISION OF THE CITY OF BATAC

DIVISION MEMORANDUM
NO. 524, s. 2024

16 SEP 2024

ENTRANCE CONFERENCE WITH COMMISSION ON AUDIT

TO: Assistant Schools Division Superintendent
Chief Education Program Supervisors
Accountant III
Budget Officer III
Personnel Officer (Administrative Officer V)
Supply Officer (Administrative Officer IV)
Cashier (Administrative Officer IV)
Engineer III
The BAC
Implementing Units
All Others Concerned

1. As per letter of Commission on Audit (COA), please attend Entrance Meeting on the audit of the accounts and operations of the Schools Division of the City of Batac for CY 2024 on September 18, 2023, 2:00pm at SDO Conference Hall.
2. This Entrance Conference Agenda summarizes the major points contained in the Specific Audit Instructions for CY 2024 Audit on the accounts and operations of the agency.
3. For information and guidance.


ANSELMO R. ALUDINO
Schools Division Superintendent

Encl: As stated
Reference: Letter dated September 12, 2024
To be indicated in the Perpetual Index
under the following subjects:

Entrance Conference with Commission on Audit

JCB/Memo - Entrance Conference with Commission on Audit



DepEd Batac City



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www.csdbatac.com

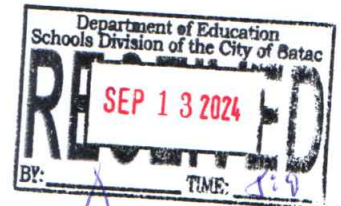
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REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
REGIONAL OFFICE NO. I
NGS CLUSTER 5
EDUCATION AND EMPLOYMENT
SCHOOLS DIVISION OF THE CITY OF BATAC
City of Batac, Ilocos Norte

Office of the Auditor – Audit Team No. R1-14

SDCB RECORDS UNIT
2413601



September 12, 2024

MR. ANSELMO RACILES ALUDINO, CESO VI

Schools Division Superintendent
Schools Division of the City of Batac
City of Batac

Sir:

The Financial Audit Manual as adopted under COA Resolution 2019-004 dated March 22, 2019 prescribes the conduct of an entrance conference as the medium of communicating the terms of engagement for the annual audit of a government agency's accounts and transactions. In relation to this, as we start our audit for CY 2024, may we request that an entrance meeting be conducted at your Division Office's conference room on September 18, 2024, 2:00 PM.

Attached is the Entrance Conference Agenda which summarizes the major points contained in the Specific Audit Instructions for CY 2024 Audit on the accounts and operations of the agency, which will be tackled during the meeting.

We request that the entrance meeting be attended also by the representatives of the Batac National High School, City of Batac National High School - Poblacion and the following personnel of the Division Office:

1. The Assistant Schools Division Superintendent
2. The Chief Education Supervisor, SGOD
3. The CID Chief
4. Accountant III
5. Budget Officer III
6. Personnel Officer (Administrative Officer V)
7. Supply Officer (Administrative Officer IV)
8. Cashier (Administrative Officer IV)
9. Engineer III
10. The BAC

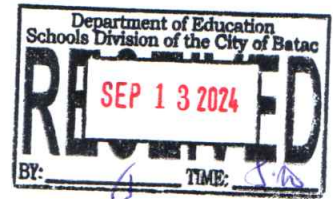
Thank you and we look forward for your presence on the said date.

Very truly yours,


ASHLIKA Z. FRANCO
OIC - Audit Team Leader



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Office of the Auditor – Audit Team No. R1-14

**Audit of the
Department of Education - Schools Division of the City of Batac and
Implementing Units
For the Period January 1 to December 31, 2024**

ENTRANCE CONFERENCE AGENDA

Date: September 18, 2024
Time: 2:00 P.M

I. TERMS CONTAINED IN THE ENGAGEMENT LETTER

- A. Audit Objectives
- B. Audit Limitations
- C. Responsibilities of Offices/Officers Involved
 - 1. Auditor's (COA Audit Team) Responsibilities
 - Audit Outputs
 - 2. Agency's (The Schools Division Superintendent, Assistant Schools Division Superintendent, School Heads and other concerned Officials of Schools Division of Laoag City and Implementing Units) Responsibilities
 - Documents to be Submitted
- D. Assistance from Management
- E. Audit Timelines (Audit Scope and Tentative Calendar of Significant Activities)
- F. Feedback Mechanisms

II. AUDIT THRUST AREAS

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

Significant and Material Accounts



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NGS CLUSTER 5
EDUCATION AND EMPLOYMENT
SCHOOLS DIVISION OF THE CITY OF BATAC
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Office of the Auditor – Audit Team No. R1-14

- Determination of the prioritized accounts/areas for common and recurring audit issues based on the consolidated FS shall be considered to harmonize results for common and recurring audit issues for consolidation. Albeit, the Audit Team (AT) is not precluded to include additional accounts/areas for audit considering the results of the AT's own risk assessment and computed materiality threshold in the respective audited Agency's FS.
- Non-moving accounts
- Accounts that were validated/confirmed to be dormant and without records, accounts without SL, or unreconciled SL/GL

B. Other Audit Areas

Program/Project Evaluation

1. Prioritized programs

- Learning Tools and Equipment
- Textbooks and Other Instructional Materials
- Basic Education Facilities
- School-Based Feeding Program
- Last Miles School Program

2. Release and Utilization of Funds, if any

- COVID-19 Funds
- Marawi Funds
- National Task Force to End Local Communist Armed Conflict (NTF-ELCAC)
- Disaster and Risk Reduction and Management Fund (DRRMF)
- Climate Change Expenditure Tagging
- Significant/Controversial Media Items/Issues and subject/s of legislative inquiry
- Programs/Projects not audited for a long time
- Abandoned projects or with terminated contracts (to include specifically those projects with unrecouped advance payments)

3. Mandatory accounts/subject matter

- Budget Utilization



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Office of the Auditor – Audit Team No. R1-14

- Government Procurement Reform Act (RA No. 9184) and its Revised Implementing Rules and Regulations (R-IRR) / New Government Procurement Act (NGPA) or Republic Act 12009
 - Irregular/Unnecessary/Excessive/Extravagant and Unconscionable Expenditures
 - Hiring of job orders and contract of service (including the provision of 20% premium) and consultants
 - Propriety of allowance granted to officials holding ex officio positions and those holding multiple positions
 - Gender and Development
 - Senior Citizens and Differently-Abled Persons
 - Property Insurance Law
 - Tax Reforms for Acceleration and Inclusion (TRAIN) (RA No. 10963) and its IRR and other applicable laws
 - Government Service Insurance System (GSIS) Act of 1917 (RA No. 8291)
 - Home Development Mutual Fund (HDMF) Law of 2009 (RA No. 9679) and its IRR
 - National Health Insurance Act of 2013 (RA No. 7876 as amended by RA Nos. 9241 and 10606) and its R-IRR
 - Enforcement and Settlement of Suspension, Disallowance and Charge
4. Foreign-Assisted Projects (FAPs) and ODA-funded Projects
5. Review of Financial Statements
- The review of FSs shall be anchored on the ISSAIs and pursuant to the International Public Sector Standards on Auditing (IPSSA) and International Public Sector Accounting Standards (IPSAS) prescribed under COA Resolution No. 2020-001 dated January 9, 2020.
 - The ATs shall see to it that all applicable disclosures or additional information not evident in the Notes to FSs, such as, but not limited to the following:
 - a. Breakdown of accounts (with corresponding figures) and relevant information for each account
 - b. Reason for significant increase/decrease of balances
 - c. Litigation and claims/settlements
 - d. Related party transactions
 - e. Changes in accounting estimates



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Office of the Auditor – Audit Team No. R1-14

- f. Changes in accounting policies
 - g. Subsequent events with significant impact
 - h. Restatement of account balance
 - i. Adjustments
6. Monitoring of unimplemented audit recommendations

C. DOCUMENTS NEEDED FOR THE AUDIT

1. Disbursement Vouchers with supporting documents
2. Reports of Collections and Deposits with Official receipts and Deposit Slips
3. JEVs for cash and non-cash transactions
4. Liquidation reports
5. General Journal, Cash Receipts Journal, Cash Disbursement Journal and Check Disbursement Journal
6. General and Subsidiary Ledgers
7. Schedule of Accounts Payable
8. Schedule of Accounts Receivables
9. Bank Reconciliation Statements with Bank Statements
10. Cash Receipts Records, Cash Disbursement Records, Check and Advices to Debit Account Disbursement Record (CkADADRec), Cash Book or Equivalent
11. Report of Accountability for Accountable Forms (RAAF)
12. Used & Unused Accountable Forms
13. Report on the Physical Count of Inventories as of June 30, 2024 and December 31, 2024.
14. Report on the Physical Count of Property, Plant and Equipment as of December 31, 2024.
15. Report on the Physical Count of Semi-Expendable Items as of December 31, 2024.
16. Inventory and Inspection Report of Unserviceable Properties
17. Final APP CY 2024 in prescribed form
18. Targets and Accomplishment Report on Program for Senior Citizen and Differently-Abled Persons
19. Budget and Financial Accountability Reports
20. GAD Plan and Budget
21. GAD Accomplishment Report
22. Insurance Policy for PPE and Motor Vehicles Registration (Certified Photocopy)– within 5 WD after renewal of registration. (RA No. 656 - Property Insurance Law)
23. Copy of Contracts/POs/JOs – within 5 WD from issuance of Contracts/POs/JOs (COA Circular No. 2009-001 dated Feb. 12, 2009)



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Office of the Auditor – Audit Team No. R1-14

24. Reporting Requirements on the Utilization of DRRM Funds
25. Agency Action Plan and Status of Implementation of Audit Recommendations (AAPSI) – within 60 days after receipt of the ML
26. Agency's Plans and Targets for CY 2024 & Year-end Accomplishments Report
27. Other pertinent documents/ reports that may be requested as the need arises
28. Additional Documents needed (Monthly, Quarterly, Semestral, and Annual Reports)
29. TRIAL BALANCES
 - Pre-Closing Trial Balances
 - Post-Closing Trial Balances
30. Complete Set of FINANCIAL STATEMENTS
 - Statement of Financial Position (SFP);
 - Statement of Financial Performance (SFPer);
 - Statement of Changes in Net Assets/Equity (SCNA/E);
 - Statement of Cash Flows (SCF);
 - Statement of Comparison of Budget and Actual Amount (SCBAA);
 - and
 - Notes, comprising a summary of significant accounting policies and other explanatory notes.

Not to be submitted but should be kept updated and be made available at any time of the day during the Audit:

1. **Journals**
 - a. General Journal
 - b. Cash Receipts Journal
 - c. Cash Disbursements Journal
 - d. Check Disbursements Journal
2. **Ledgers**
 - a. General Ledgers
 - b. Subsidiary Ledgers
3. **Registries**
 - a. Registries of Revenue and Other Receipts (RROR)
 - b. Registry of Appropriations and Allotments (RAPAL)
 - c. Registries of Allotments, Obligations and Disbursements (RAOD)
 - d. Registries of Budget, Utilization and Disbursements (RBUD)
4. **Cash Books**
 - a. Cash Receipts Record,



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Office of the Auditor – Audit Team No. R1-14

- b. Cash Disbursements Record
- c. Checks and Advices to Debit Account Disbursements Record
- 5. **Stock Cards (SCs) & Property Cards (PCs)**
- 6. **Stock Ledger Cards (SLCs) & Property, Plant and Equipment Ledger Cards (PPELCs)**

Prepared By:


ASHLEE G. FRANCO
State Auditor III
OIC - Audit Team Leader

August 14, 2024