



Republic of the Philippines  
**Department of Education**

REGION I  
SCHOOLS DIVISION OF THE CITY OF BATAC

DIVISION MEMORANDUM  
No. **505**, s. 2025

04 AUG 2025

**ENTRANCE CONFERENCE WITH COMMISSION ON AUDIT**

TO: Assistant Schools Division Superintendent  
Accountant III  
Administrative Officer V - Budget Officer III  
Administrative Officer V - Administrative Unit  
Administrative Officer IV - Supply Officer  
Administrative Officer IV - Cashier  
Implementing Units  
All Others Concerned

1. As per letter of Commission on Audit (COA) dated July 31, 2025, please attend the Entrance Meeting on the audit of the accounts and operations of the Schools Division of the City of Batac for CY 2025 on August 5, 2025, 2:00pm at SDO Conference Hall.
2. This Entrance Conference Agenda summarizes the major points contained in the Specific Audit Instructions for CY 2025 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 July 31, 2025  
To be indicated in the Perpetual Index  
under the following subjects:

Entrance Conference with Commission on Audit

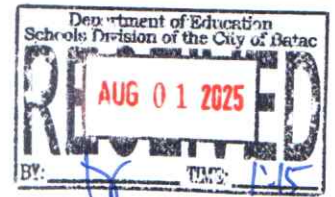
JCB/Memo - Entrance Conference with Commission on Audit



REPUBLIC OF THE PHILIPPINES  
**COMMISSION ON AUDIT**  
REGIONAL OFFICE NO. I

National Government Sector - 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**



July 31, 2025

**MR. ANSELMO R. ALUDINO**

Schools Division Superintendent  
Schools Division of the City of Batac  
City of Batac, Ilocos Norte

**Sir:**

The Financial Audit Manual, as adopted under COA Resolution No. 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 begin our audit for CY 2025, we would like to invite you to an entrance meeting at the School Division of Batac's Conference Room on August 5, 2025, at 2:00 PM.

Attached is the Entrance Conference Agenda which summarizes the major points contained in the Specific Audit Instructions for CY 2025 Audit on the accounts and operations of the agency, which will be tackled during the meeting.

It is requested that the entrance meeting be attended also by the following personnel:

1. The Chief Administrative Officer;
2. The Accountant;
3. The Cashier; and
4. Supply Officer.

Thank you. We look forward to your presence on the specified date.

Respectfully yours,

  
**ASHLEE Z. FRANCO**  
OIC – Audit Team Leader



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**Audit of the  
Department of Education - Schools Division of the City of Batac and  
Implementing Units  
For the Period January 1 to December 31, 2025**

**ENTRANCE CONFERENCE AGENDA**

Date: August 5, 2025

Time: 2:00 PM

**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 the City of Batac 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**

- 1. The Audit Team (AT) shall be guided by the Financial Audit Manual (FAM) in the conduct of the financial audit. The identification of accounts for Financial audit shall depend on the AT's risks assessment and the 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





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**B. Program/Project Evaluation**

1. Government Assistance and Subsidies
2. DepEd Computerization Program
3. Learning Tools and Equipment
4. Textbooks and Other Instructional Materials
5. Basic Education Facilities
6. School-Based Feeding Program
7. Last Miles School Program
8. National Task Force to End Local Communist Armed Conflict (NTF-ELCAC)
9. Disaster and Risk Reduction and Management Fund (DRRMF)
10. Climate Change Expenditure Tagging
11. Significant/Controversial Media Items/Issues and subject/s of legislative inquiry
12. Programs/Projects not audited for a long time
13. Abandoned projects or with terminated contracts (to include specifically those projects with unrecouped advance payments)
14. Mandatory accounts/subject matter areas:
  - a. Budget Control. Execution, Monitoring and Reporting
  - b. 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 and its Revised Implementing Rules and Regulations (R-IRR), including the issuances and resolutions issued by the GPPB on the procurement activities of the agency
  - c. 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
  - d. Propriety of allowances granted to officials holding ex-officio positions and those holding multiple positions
  - e. Gender and Development (GAD)
  - f. Senior Citizens and Differently-Abled Persons



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- g. Property Insurance Law (RA No. 656) and COA Circular No.018-022 dated May 31, 2018
- h. Tax Reforms for Acceleration and Inclusion (RA 10693 and its IRR and other applicable BIR regulations)
- i. Government Service Insurance System (GSIS) Act of 1997) RA No. 8291)
- j. Home Development Mutual Fund (HDMF) Law of 2009 (RA No. 9679)
- k. National Health Insurance Act of 2013 (RA No. 7875 as amended by RA Nos. 9241 and 10606)
- l. Disposal of properties in accordance with COA DBM Joint Circular No. 2024-1 dated January 30, 2024
- m. Enforcement and Settlement of Suspension, Disallowance and Charges as prescribed in COA Memorandum No. 2009-084 dated November 16, 2009

**C. Review of FSs**

- 1. The review of FSs shall be anchored on the International Standards of Supreme Audit Institutions (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, and shall observe the requirements of the FAM, as adopted under COA Resolution No. 2019-004 dated March 22, 2019.
- 2. The Audit Team shall see to it that all applicable disclosures or additional information not evident on the face of the FSs and other information that need to be disclosed are incorporated 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



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- e) Changes in accounting estimates
- f) Changes in accounting policies
- g) Subsequent events with significant impact
- h) Adjustment

**D. Other Matters**

- 1. Conduct of Cash Examination at least once a year
- 2. Use of the new Chart of Accounts prescribed under COA Circular No. 2020-001 dated January 8, 2020 and COA Circular No. 2022-002 dated January 24, 2022.

**III. 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, 2025 and December 31, 2025.
- 14. Report on the Physical Count of Property, Plant and Equipment as of December 31, 2025.
- 15. Report on the Physical Count of Semi-Expendable Items as of December 31, 2025.
- 16. Inventory and Inspection Report of Unserviceable Properties
- 17. Final APP CY 2025 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





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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)
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 2025 & 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



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- 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,
  - 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:

**ASHLIE Z. FRANCO**

State Auditor III

OIC - Audit Team Leader

July 31, 2025