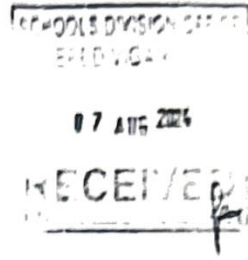




REPUBLIC OF THE PHILIPPINES  
**COMMISSION ON AUDIT**  
 REGIONAL OFFICE NO. I

NGAS Cluster 5 – Education and Employment  
 Office of the Auditor – Audit Team No. R1-16  
 DepEd Division of Vigan City, City of Vigan, Ilocos Sur



August 7, 2024

**MS. VILMA D. EDA, CESO V**  
 Schools Division Superintendent  
 Schools Division Office of Vigan City  
 Vigan City, Ilocos Sur

Ma'am:

May we invite you for an entrance conference on August 8, 2024 at 10 o'clock in the morning regarding the audit of the accounts and operations of the DepEd Schools Division Office of Vigan City for CY 2024.

The Audit Thrusts Areas in the Audit of the Accounts of DepEd for CY 2024. Engagement Letter and Management Representation Letter will serve as our agenda during the conference.

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

1. Asst. Schools Division Superintendent
2. SGOD Chief
3. CID Chief
4. Administrative Officer V
5. The Division Accountant
6. The Budget Officer
7. The Cashier Officer
8. The Supply Officer
9. The BAC Chairman
10. Representative of Secondary and Elementary School Principals

Thank you and hoping for your presence on the said date.

Very truly yours,

*Rosemarie N. Madamba*  
**ROSEMARIE N. MADAMBA**  
 Audit Team Leader

To: Assistant Schools Division Superintendent  
 SGOD & CID Chief  
 Section Heads (Accounting, Budget, Admin)  
 Unit Heads (Cash, Supply)  
 BAC Chairman  
 Mr. Reynario Vilorio, Principal I, VNHSW  
 Ms. Nora P. Paroligan, Principal III, VCS

August 07, 2024

Attention is invited to the COA entrance conference on August 08, 2024 at SDO mini conference at 10 o'clock in the morning regarding the audit of the accounts and operations of the DepEd Schools Division of Vigan City for CY 2024.

For your information, guidance and reference.

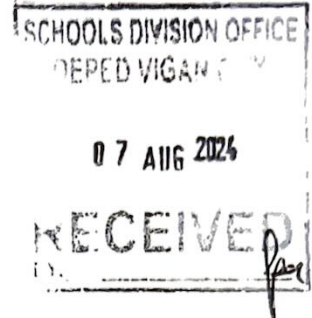
*Vilma D. Eda*  
**VILMA D. EDA, CESO V**  
 Schools Division Superintendent





REPUBLIC OF THE PHILIPPINES  
**COMMISSION ON AUDIT**  
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**NGAS Cluster 5 – Education and Employment**  
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DepEd Division of Vigan City, City of Vigan, Ilocos Sur



August 7, 2024

**MS. VILMA D. EDA, CESO V**  
Schools Division Superintendent  
Schools Division Office of Vigan City  
Vigan City, Ilocos Sur

Ma'am:

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The Audit Thrusts Areas in the Audit of the Accounts of DepEd for CY 2024, Engagement Letter and Management Representation Letter will serve as our agenda during the conference.

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Thank you and hoping for your presence on the said date.

Very truly yours,

**ROSEMARIE N. MADAMBA**  
Audit Team Leader



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

**NGAS Cluster 5 – Education and Employment**  
**Office of the Auditor – Audit Team No. R1-16**  
DepEd Division of Vigan City, City of Vigan, Ilocos Sur

**Audit of the Department of Education,  
Schools Division of Vigan City**  
**For the Period January 1, 2024 to December 31, 2024**

**ENTRANCE CONFERENCE AGENDA**

**Date: August 8, 2024**  
**Time: 10:00 A.M**  
**Venue: SDO Vigan**

**A. AUDIT TEAM**

<u>Name of Auditors</u>	<u>Designation</u>
Rosemarie N. Madamba	Audit Team Leader
Marc Nixon T. Pelayo	Audit Team Member
Marjorie L. Laurente	Audit Team Member

**B. CONTENTS OF THE ENGAGEMENT LETTER**

1. Audit Objectives
2. Auditor's Responsibilities
3. Agency's Responsibilities
4. Auditee's Feedback on Audit Team's Performance

**C. AUDIT THRUST AREAS**

1. Review of Financial Statements
2. Audit of Significant and Material Accounts such as Cash, Cash Advances, Receivables, Inventories, Prepayments, Investments, Property, Plant and Equipment, Other Payables, Revenue
3. Audit of Agency Appropriations and Utilization/Audit of Budget and Financial Accountability Reports (BFARs)
4. Audit of Funds Received and Transferred
5. Audit of Payables
6. Audit of Funds and Activities for GAD

7. Audit of Procurement
8. Programs/Projects/Activities (PPAs) Evaluation with Emphasis on Financial and Compliance Audit
9. Evaluation/Audit Observations on Other Audit Areas
  - a. Payment of casuals, job orders, contractuels and consultants and their compliance with CSC-COA-DBM Joint Circular Bo. 1 series of 2017 as amended on the Rules and Regulations Governing Contract of Service and Job Order Workers in the Government.
  - b. Enforcement and Settlement of COA Suspension, Disallowances, and Charges
  - c. Compliance with Tax Laws, GSIS Act of 1997 on the Deductions and Remittance of GSIS Contributions including remittance of Loans Repayments, Property Insurance Law, HDMF Law.
10. Implementation of Prior Year's Audit Recommendations

**C. AUDIT SCOPE**

Transactions pertaining to the Audit Thrust Areas covering the period January 1, 2024 to December 31, 2024.

**D. AUDIT OUTPUTS**

1. Audit Observation Memoranda
2. Notice of Suspensions
3. Notice of Disallowances
4. Notice of Charges
5. Notice of Settlements of Suspensions, Disallowances and Charges
6. Report of Cash Examination
7. Verified Bank Reconciliation Statements
8. Verified RPCI and RPCPPE
9. Management Letter
10. Summary of Audit Observations and Recommendations

**E. OFFICES/OFFICERS INVOLVED**

1. The Schools Division Superintendent & other Officials of the Department of Education, Vigan City Division; School Principals, Accountants/Bookkeepers
2. COA Audit Team

**F. SIGNIFICANT DATES/SCHEDULE OF ACTIVITIES**


1. August 8, 2024 – Entrance Conference
2. January 1, 2024 to February 26, 2025 – Conduct of Audit
3. March 3, 2025 – Exit Conference

## G. DOCUMENTS NEEDED FOR THE AUDIT


1. Disbursement Vouchers and supporting documents
2. Official receipts
3. JEVs for cash and non-cash transactions
4. Liquidation Reports
5. Report of Collection and Deposits, Report of Checks Issued, Reports of ADA Issued
6. Cash Book or its Equivalent
7. General Journal, Cash Receipts Journal, Cash Disbursement Journal and Check Disbursement Journal
8. General & Subsidiary Ledgers
9. Schedule of Accounts Payables
10. Schedule of Accounts Receivables
11. Budget and Other Financial Accountability Reports
12. Used & Unused Accountable Forms
13. Bank Reconciliation Statements with copies of Bank Statements
14. Report on the Physical Count of Inventories as of June 30, 2024 and December 31, 2024.
15. Report on the Physical Count of Property, Plant and Equipment as of December 31, 2024.
16. Report on the Physical Count of Semi-Expendable Items as of December 31, 2024.
17. Accomplishment Reports

## H. OPEN FORUM

Prepared By:

  
**MARJORIE L. LAURENTE**  
State Auditing Examiner II  
Audit Team Member

Approved By:

  
**ROSEMARIE N. MADAMBA**  
State Auditor IV  
Audit Team Leader

August 6, 2024