



2507-1402

Republic of the Philippines
Department of Education
REGION I
SCHOOLS DIVISION OF VIGAN CITY

July 17, 2025

OFFICE MEMORANDUMNo. 56, s. 2025

To: Assistant Schools Division Superintendent
SGOD & CID Chiefs
Administrative Officer V
Section Heads (Accounting, Budget)
Unit Heads (Cash, Supply)
Nora A. Paroligan, School Principal III
Anita R. Presto, School Principal IV

COA ENTRANCE CONFERENCE FOR CY 2025

In reference to the invitation of the Commission on Audit for an entrance conference on July 22, 2025 at 2:00 o'clock in the afternoon regarding the audit of the accounts and operations of the Schools Division Office for CY 2025, your attendance is hereby requested for the said conference at the SDO Conference Hall.

The Audit Thrusts Areas in the Audit of the Accounts of DepED for CY 2025, Engagement Letter and Management Representation Letter will serve as the agenda during the conference.

Your usual cooperation is enjoined.

VILMA D. EDA, CESO V
Schools Division Superintendent



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

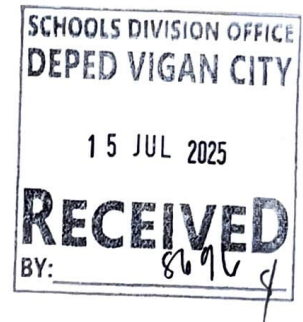
2507-1402

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

July 15, 2025

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 July 22, 2025 at 2 o'clock in the afternoon regarding the audit of the accounts and operations of the DepEd Schools Division Office of Vigan City for CY 2025.


The Audit Thrusts Areas in the Audit of the Accounts of DepEd for CY 2025, 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
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, 2025 to December 31, 2025**

ENTRANCE CONFERENCE AGENDA

Date: July 22, 2025
Time: 2:00 P.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. Audit Limitations
4. Agency's Responsibilities
5. Assistance from Management
6. Audit Timelines
7. Auditee's Feedback on Audit Team's Performance

C. AUDIT THRUST AREAS

1. Review of Financial Statements
2. Other Audit Areas
3. Mandatory Accounts/ Subject Matter Areas
4. Implementation of Prior Year's Audit Recommendations

C. AUDIT SCOPE

Transactions pertaining to the Audit Thrust Areas covering the period January 1, 2025 to December 31, 2025.

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. July 22, 2025 – Entrance Conference
2. January 1, 2025 to February 27, 2026 – Conduct of Audit
3. March 26, 2026 – Exit Conference
4. April 15, 2026 – Transmittal of Audit Reports

G. DOCUMENTS NEEDED FOR THE AUDIT


1. CY 2025 Financial Statements
2. Source Documents such as:
 - Journal Entry Vouchers
 - Checks Issued/ADA
 - Disbursement Vouchers/Payrolls
 - Official Receipts
 - Bank Reconciliation Statements
 - Trial Balances
 - Othe supporting documents

H. OPEN FORUM

Prepared By:


MARJORIE L. LAURENTE
State Auditor I
Audit Team Member

Approved By:


ROSEMARIE N. MADAMBA
State Auditor IV
Audit Team Leader

July 15, 2025