Republic of the Philippines
Department of Education
CARAGA REGION

August 15, 2023

REGIONAL MEMORANDUM
No. 0767, s. 2023

To: ASSISTANT REGIONAL DIRECTOR
REGIONAL DIVISION CHIEFS
REGIONAL ACCOUNTANT
SCHOOLS DIVISION SUPERINTENDENTS
DIVISION ACCOUNTANTS
ALL CONCERNED
This Region

COMMISSION ON AUDIT REGIONWIDE ENTRANCE CONFERENCE

1. The Department of Education in partnership with the Commission on Audit (COA) is working towards addressing adverse findings, to ensure that government funds were appropriately disbursed and aligned with the DepEd and COA rules and regulations.

2. Sufficient knowledge, awareness and getting oriented with the recent updates and issuances had helped government institutions avoid unnecessary and extravagant expenditures and disbursement of public funds.

3. In line with this, the Commission on Audit will be conducting an Entrance Conference on September 4, 2023 from 8:30 AM to 12:00 noon at the Regional Office Golden Hall with the following target participants:

Position/Designation	No. of pax	Office
Regional Director	1	RO DepEd
Assistant Regional Director	1	RO DepEd
Regional FD Chiefs	8	RO DepEd
RO Accountants	4	RO DepEd
Supervising Admin Officer	2	RO DepEd
Regional Cashier	1	RO DepEd
Regional Supply Officer	1	RO DepEd
Schools Division Superintendents	12	SDO DepEd
SDO Accountants	12	SDO DepEd
Regional and SDO COA	23	COA
Total	**65**	

4. Lunch and AM snacks will be served and there will be no registration fee required. Travel and incidental expenses shall be charged against local/MOOE funds, subject to the existing auditing rules and regulations.

5. For information and guidance.

MARIA INES C. ASUNCION
Director III
Officer -in-Charge
Office of the Regional Director

BY THE AUTHORITY OF THE REGIONAL DIRECTOR

PEDRO T. ESCOBARTE, JR.
Assistant Regional Director

Encls.: NONE
Reference: COA letter dated August 10, 2023

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

CONFERENCE MEETING MEMORANDUM OFFICIALS

ASD/jbr
08/15/2023

REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
REGIONAL OFFICE NO. XIII
Butuan City

DEPARTMENT OF EDUCATION
RECEIVED
AUG 11 2023
2023-08-11649
10:00AM

OFFICE OF THE REGIONAL SUPERVISING AUDITOR
NATIONAL GOVERNMENT SECTOR – CLUSTER 5

August 10, 2023

MARIA INES C. ASUNCION, CESO IV
Regional Director
Department of Education
Regional Office No. XIII
Butuan City

Dear RD Asuncion:

Greetings of Peace!

In line with our ongoing audit of the accounts and operations of the Department of Education-Region XIII, we request your presence together with the Assistant Regional Director, Regional Office Division/Unit Chiefs, Regional Accountant, School Division Superintendents, and Division Accountants to the Regionwide Entrance Conference (under the face-to-face modality) for the CY 2023 audit of accounts and operations of the Regional Office as well as other Division Offices around the Region, to be at DepEd Regional Office conference room, on September 4, 2023, at 1:30 PM. The other concerned DepEd Officials may attend through an online platform.

Attached is the Entrance Conference Agenda for CY 2023, for your reference.

Thank you for your unceasing support of our audit endeavors.

Very truly yours,

JESUS MISAEL D. ALMENDRALEJO
Regional Supervising Auditor

Republic of the Philippines
COMMISSION ON AUDIT
Department of Education
Regional Office No. XIII
Butuan City

NATIONAL GOVERNMENT SECTOR
Cluster 5- Education and Employment

ENTRANCE CONFERENCE AGENDA

DATE : **September 4, 2023**
TIME : **1:30 PM**
VENUE :

I. Introduction of the Audit Teams

II. Audit Thrust Areas

Relative to the Special Audit Instructions (SAI) received by the audit team on the audit of the accounts/audit areas, the audit shall focus on the following areas for CY 2023:

Audit Thrust Area/s	
a.	Review of Financial Statements (FS) (IPSAS and GAM compliance)
b.	Significant and Material Accounts
c.	Agency Appropriations and Utilization/ Audit of Budget and Financial Accountability Reports (BFARs)
d.	Cash and Cash Equivalents
e.	Funds Received/Transferred
f.	Payables
g.	Procurement/Review of Compliance with the 2016 Revised IRR of RA No. 9184
h.	Covid-19 Funds
i.	National Disaster Risk Reduction and Management Fund (NDRRMF)
j.	Foreign-Assisted Projects (FAPs) and ODA-Funded Projects
k.	Gender and Development (GAD)
l.	Other audit areas
	Compliance with Rules and Regulations governing on Contract of Service and Job Order Workers in the Government; COA Disallowances and Charges; Tax Laws; GSIS Act of 1997; HDMF Law of 2009; Property Insurance Law; Deduction and Remittance of Philhealth Contribution; Senior Citizens & Persons with Disability
m.	Follow-up of Implementation of Prior Year's Audit Recommendations
n.	Conduct of Compliance Audit- Stand-alone activity in accordance with ISSAI 4000. However, when there are limitations in resources or existing conditions that would prevent the conduct, then Compliance Audit in combination with the audit of FS. Prioritized Programs/Projects of DepEd: a. Computerization Program- DepEd OSEC b. Basic Education Facilities- School Division Offices

III. Audit Scope

The audit shall cover the transactions and operations of the Department of Education for the period January 1 to December 31, 2023. Whenever necessary, reference shall be made to transactions of prior and subsequent periods as they affect the current audit.

IV. Audit Approach and Methodology

The audit processes/procedures include among others, the following:

1. Understanding the Agency by obtaining an updated manual of processes/operation.
2. Conduct cash examination and verification of bank reconciliation statements.
3. Evaluate the effectiveness of controls.
4. Review of financial statements and the accompanying notes to FS.
5. Interview/inquire with agency official and employees about processes and transactions.
6. Evaluate and assess management compliance with government laws, rules and regulations.

V. Audit Outputs

- Audit Observation Memorandum (AOM) to communicate the results of the audit.
- Notice of Suspension, Disallowances, and Charges, as the need arises.
- Notice of Settlement of Suspension, Disallowances and Charges, as need arises
- Final Report in the form of the Management Letter, consolidating the audit observations and recommendations contained in the AOM and incorporating Management comments, where applicable

VI. Primary Linkages

- Regional Office- Management, Administrative, and Finance Divisions
- School Division Offices and Implementing Units
- Other offices as may be identified during the audit

VII. Administrative Matters

To facilitate the conduct of audit, the team requests management's cooperation and assistance, particularly in the provision of various documents needed and the timely submission of reports as prescribed.

VIII. Milestones

Activity	Date
Conduct of Entrance Conference	September 4, 2023
Conduct of Exit Conference	March 15, 2024
Transmittal of Management Letter to Management	On or before April 15, 2024
Transmittal of Regional Consolidated ML to Management	On or before April 29, 2024