



Republic of the Philippines
Department of Education
CARAGA REGION



REGIONAL MEMORANDUM

No. **1375**, s. 2024

DEC 06 2024

To: Schools Division Superintendents
All Others Concerned

**DESIGNATION OF FOCAL PERSONS FOR ADDRESSING COA ISSUES
AND CONCERNS/AUDIT OBSERVATION MEMORANDA
(AOM) IN ALL DIVISIONS**

1. In line with the continuous effort of the Region to ensure compliance with the directives of the Commission on Audit (COA) and to address issues and concerns raised in Audit Observation Memorandums (AOMs), this memorandum mandates the designation of one focal person from each division to assist in addressing and resolving COA-related issues and concerns effectively and efficiently.
2. This is to streamline the process of handling Audit Observation Memorandums (AOMs), ensuring that issues raised by COA are promptly addressed and corrective actions are implemented to ensure compliance with applicable laws, rules, and regulations.
3. Each division shall designate one focal person who will serve as the primary point of contact for all COA-related concerns, particularly for responding to and addressing AOMs. The focal person shall be selected based on their knowledge of the division's operations and their ability to facilitate communication and resolution of issues.
4. The designated focal person shall have the following duties and responsibilities:
 - a. Regularly monitor and review the AOMs received from COA.
 - b. Identify specific issues raised and communicate them to the concerned division heads or personnel.
 - c. Serve as the liaison between the division and COA for clarifications, responses, and follow-up actions.
 - d. Ensure prompt and accurate communication between COA and concerned office or personnel.
 - e. Assist in the preparation of responses to AOMs, ensuring that they are comprehensive, clear, and in accordance with established laws and regulations.
 - f. Collaborate with the concerned personnel to draft corrective action plans if necessary.
 - g. Ensure that the corrective actions proposed in the response to COA are implemented on time and in full compliance.
 - h. Provide updates to COA regarding the status of the corrective actions.

- i. Maintain records of all COA communications, including AOMs, responses, and follow-up actions.
 - j. Prepare regular reports on the status of compliance with COA recommendations for submission to the Schools Division Superintendent and the Regional Director through the Regional Office Proper focal person.
5. This memorandum shall take effect immediately upon issuance, and all divisions are required to submit the name and contact number of their designated focal person to the Regional Office not later than December 13, 2024.
6. Strict compliance with the provisions of this memorandum is required. Non-compliance may result in delays in addressing COA issues, which could lead to unfavorable audit findings.

MARIA INES C. ASUNCION
Regional Director

BY THE AUTHORITY OF THE REGIONAL DIRECTOR:


PEDRO TENEBRO ESCOBARTE, JR. *W*
Director III/ Assistant Regional Director

Encl.: None

Reference: None

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

AUDIT OBSERVATION MEMORANDUM

COMMISSION ON AUDIT

FIN/enn
12/04/2024