



DepEd – DIVISION OF QUEZON

Sitio Fori, Brgy. Talipan, Pagbilao, Quezon
Cell # 09175824627 or at www.depedquezon.com.ph
"Creating Possibilities, Inspiring Innovations"



Registration Number:
QAC/R63/0216

UNNUMBERED MEMORANDUM

TO: Assistant Schools Division Superintendents, CID Chief, SGOD Chief, Public Schools District Supervisors, Concerned School Heads

FROM: MERTHEL M. EVARDOME, CESO V
Schools Division Superintendent

SUBJECT: CONDUCT OF FRAUD AUDIT/ INVESTIGATION

DATE : October 28, 2019

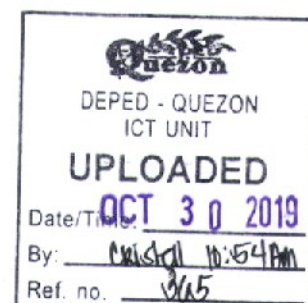
In line with the conduct of fraud audit/investigation by the Office of the Commission on Audit – Special Services Sector relative to the information on the construction of school-based-barangay health stations, school heads of the attached list of schools during the School Year 2014-2015 and/or 2015-2016 are advised to accomplished the attached questionnaires with their sworn statements.

Such documents shall be directly be sent to the Special Audit Team address to Honey Pretzel Tolentino, 3rd Floor, Fraud Audit Office, Commission on Audit, Commonwealth Avenue, Quezon City, 0880 as soon as possible.

Strict and immediate compliance to this Memorandum is advised.

Parmjdf10/28/2019

DEPEDQUEZON-TM-SDS-04-010-001



Email address: quezon@deped.gov.ph

Comments: Txt HELEN – 09178902327 (Smart/Sun/TalknTxt) 2327 (Globe and TM)

Cell No: 09175824629





Republic of the Philippines
Department of Education
REGION IV-A CALABARZON
Gate 2 Karangalan Village
1900 Cainta, Rizal



DTS 204/205

TO : ALL SCHOOLS DIVISION SUPERINTENDENTS
EXCEPT DIVISION OF TAYABAS CITY

FROM : **WILFREDO E. CABRAL**
Director III
Officer-in-Charge
Office of the Regional Director

SUBJECT : CONDUCT OF FRAUD AUDIT / INVESTIGATION

DATE : OCTOBER 16, 2019



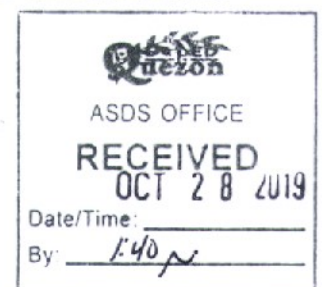
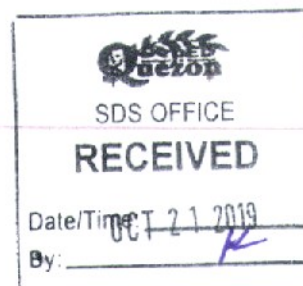
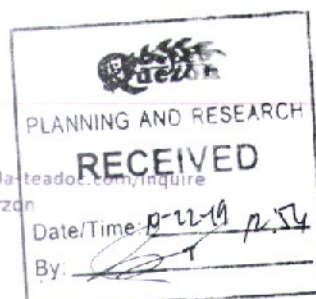
1. This has reference to the letter from the Office of the Commission on Audit – Special Services Sector dated September 10, 2019, relative to their request for information on the construction of school-based barangay health stations in 3,200 and 2,500 public schools for phases I and II, respectively.
2. In this regard, please identify the school heads of the particular schools on the attached list for the school years 2014 -2015 and 2015-2016.
3. Furnish said school heads a copy of the attached questionnaires (Annex A) to be accomplished to the best of their knowledge. Thereafter, the filled-out forms together with their sworn statements shall be sent directly to the Special Audit Team addressed to Honey Pretzel Tolentino, 3rd Floor, Fraud audit Office, Commission on Audit, Commonwealth Avenue, Quezon City 0880.
4. Attention is also invited to par. 3 of the letter regarding the submission of the list of school principals and their respective schools for SY 2014-2015 and 2015-2016 as well as their present school assignment.
5. For immediate and strict compliance.

Enclosures:

1. Letter from COA
2. Questionnaires
3. List of Schools



Land Line: 681-7249
Website: depedcalabarzon.ph
Document Inquiry: <https://r4a-teadoc.com/inquire>
Facebook: DepEd R-4A Calabarzon



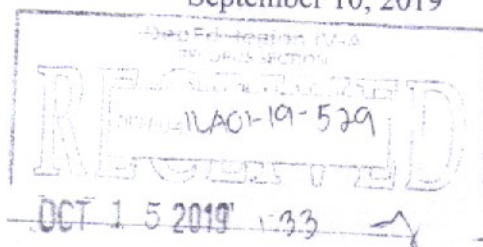


Republic of the Philippines
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City, Philippines
SPECIAL SERVICES SECTOR
Fraud Audit Office

September 10, 2019

CARLITO D. ROCAFORT

OIC-Regional Director
Regional Office No. IV-A
Department of Education
Karangalan ES, Karangalan Village Cainta, Rizal
1800



Subject: Conduct of fraud audit/investigation on the Construction of School-based Barangay Health Stations in 3,200 and 2,500 public schools for Phases I and II, respectively, pursuant to COA Office Order No. 2018-694, as amended

Dear **Director Rocafort**:

A Special Audit Team (SAT) from the Fraud Audit Office, Special Services Sector, Commission on Audit, Quezon City, is conducting its fraud audit/investigation relative to the above-mentioned subject. One of the SAT's audit procedures is the taking of sworn statements⁴ of the principals of the schools where school-based Barangay Health Stations (BHS) have been constructed or there was a plan to construct/ build a school-based (BHS) thereon.

Considering that the principal/head teacher who oversees a particular school for the *calendar* years 2015-2016 (which may involve two academic years) has personal knowledge over the construction and/or operations of the BHS and other factual matters attending the school based BHS project, the undersigned respectfully requests your assistance in facilitating the *distribution* of the herein questionnaires (Annex A) to the school principal/head teacher of the attached list of schools (Annex B) and for either of them to answer the questions to the best of his/her knowledge. The school principal/head teacher shall swear under oath the truthfulness of his/her answers before a duly commissioned Notary Public or a public officer authorized by law to take oaths or sworn statements, e.g. legal officer of the DepEd. Afterwards, we request that the "sworn statement" be mailed/ sent directly to the SAT and addressed to Ms. Honey Pretzel Tolentino, 3rd Floor, Fraud Audit Office, Commission on Audit, Commonwealth Avenue, Quezon City 0880.

Furthermore, the undersigned humbly requests that the SAT be furnished a list of the school principals and their respective schools in that region for the academic years 2014-2015 and 2015-2016, and their current school assignment.

We highly appreciate your favorable and immediate action. For inquiries, kindly e-mail us at satdoh.hfep.tsekap@gmail.com.

Thank you very much.

Sincerely yours,


ATTY RAYMOND V. VALLEJO
Team Leader

Ref. No.: SAT-DOH-Confirmation to DepEd Regional Directors-004

⁴ In accordance with Section 40 of the Presidential Decree No. 1445 in relation to COA Office Order No. 2018-694 dated 14 August 2018, as amended by COA Office Order No. 2018-694A dated 10 May 2019, copies attached herein.



Republic of the Philippines
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City, Philippines
SPECIAL SERVICES SECTOR
Fraud Audit Office

SWORN STATEMENT OF _____

[Name of School]

Preliminary Statement:

Pursuant to COA Office Order No. 2018-694 dated August 14, 2018, as amended, a Special Audit Team is created to conduct a special audit on the Department of Health's Health Facilities Enhancement Program, particularly the school-based Barangay Health Stations (BHS) procured during 2015-2016 (Phases I and II) and the delivery of mobile dental vehicles procured in 2015-2016.

The SAT would like to conduct an inquiry and take your sworn statement regarding your personal knowledge on the construction of the BHS within the school premises over which you oversee or administer as well as the operations of the BHS project after the construction has been completed, if the same was indeed completed.

Please let the Principal/ School personnel who has personal knowledge of the school-based BHS construction answer this questionnaire. You may fill out the boxes or black spaces or provide additional sheets if necessary.

Question: Kindly state your name and other personal circumstances.

Name:	
Date of assumption as School Principal:	
Mobile Number:	
E-mail Address:	
Complete name and address of the Public School (during the construction of BHS in 2015-2016): ★	

Question: (1) Were you informed beforehand that a BHS shall be constructed within the school premises you are overseeing? (2) How were you informed, in writing or verbally? (3) When were you informed, was it before the construction begins or after? (4) What month and year? If in writing, kindly provide us copy of the notice.

Answer: (1) Yes No; (2) writing verbal; (3) Before After; (4) (month and year) _____

Question: (1) Does your school have sufficient land area for the construction of BHS? (2) Is there a designated area for the BHS? (3) Who determined the designated area? (4) Can a BHS be constructed in that designated area – why or why not?

Answer: (1) Yes No; (2) Yes No; (3) ☐ DepEd ☐ DOH ☐ Others; ☐ Principal ☐ Barangay ☐ Others; (4) Yes No Explanation: _____

Question: (1) Were you informed of the primary purpose of BHS project? (2) Did your school request from the DOH the afore-said BHS?

Answer: (1) Yes No; (2) Yes No

Question: Did you have any issues or concerns about the BHS construction or the BHS project itself? If yes, what is that?

Answer: Yes No; Explanation if answer is Yes: _____

Question: Did you or any other school personnel agree to the construction of BHS in your school? What did you do to signify your objection, if any was made?

Answer: Yes No; How objection was made: _____

Question: When did the construction of BHS start and end? Kindly provide the exact duration.

Answer: Start date: _____; End Date: _____

NOTE: Kindly check [✓] the appropriate box depending on the factual circumstances of the BHS construction: (a) whether BHS construction was not started; (b) started but not completed, or (c) completed.

☐ **A. Only for not yet started BHS, i.e. construction has not started at all.**

Question A1: If the BHS construction has not yet started at all, do you have any idea or information why it has not started? What or who is your source?

Answer: Reason why construction has not yet started: _____; Source: _____

Question A2: (1) Were the construction materials already placed within the school premises? (2) Do you have an inventory of these construction materials? If yes, kindly provide us a certified true copy of the inventory list.

Answer: (1) Yes No; (2) Yes No

Signature of Subscribing officer: _____

Affiant's thumb mark:

Signature of Witnesses: _____

B. Only for started but unfinished BHS, i.e. construction started but not completed.

Question B1: (1) If the construction of BHS had already started, but the same was not completed, do you have any idea or information why it was not completed? (2) What or who is your source? If the source is a document, kindly provide us a copy of the document.

Answer: (1) Yes No; (2) _____

Question B2: Considering that the BHS was not completed, were there construction materials left in the school? Do you have inventory of these construction materials? If yes, kindly provide us a certified true copy of the inventory list.

Answer: (1) Yes No; (2) Yes No

C. Only for completed BHS, whether operations started or not.

Question C1: (1) Considering that the construction of BHS had been completed, how did you become aware of such fact? (2) Was the BHS officially turned-over to your school?

Answer: (1) _____; (2) Yes No

Question C2: (1) From the time the BHS construction was completed, do you have an idea or information of any improvements made in the BHS? (2) How much was the total cost of the improvements, if there is? (3) Who paid the expenditures incurred for the improvements made? (4) If it is the school, would you be able to produce the disbursement vouchers, official receipts, and other pertinent documents? If yes, kindly provide us a certified true copy of the supporting documents.

Answer: (1) Yes No; (2) _____; (3) ☐ Unpaid ☐ Partially Paid ☐ Fully Paid ☐ Others: _____; (4) Yes No

Question C4: (1) As of now, do you have any personal knowledge whether the BHS constructed in the school premises you oversee commenced its operations? (2) How did you become aware of such fact?

Answer: (1) Yes No; (2) _____

Question C5: (1) Does your school use the BHS? (2) For what purpose?

Answer: (1) Yes No; (2) ☐ Clinic ☐ Classroom ☐ RRDM Office ☐ Storage ☐ Others. Pls. Specify: _____

Question C6: Who shoulders the utility bills, i.e. electricity and water expenses for the operations and maintenance of the school-based Barangay Health Stations?

Answer: _____

Question C7: (1) Who has the direct access to the BHS? (2) Who has the custody of the keys to the BHS?

Answer: (1) _____; (2) _____

The SAT would like to inform the affiant that he/she may be called again for any additional clarificatory questions, as may be determined by the SAT in the future. The SAT would like to extend its warm appreciation for the cooperation of the affiant in this inquiry.

WHEREFORE, after having read and reviewed my answers in this particular questionnaire, and after having been sworn in accordance with law on perjury and other false statements, I have hereunto set my hand this _____ day of _____, 20____, at _____.

Affiant's Signature over printed name

SUBSCRIBED AND SWORN before the undersigned investigators this _____ day of _____ 2019 at _____.¹ The affiant has presented his/her Community Tax Certificate No. _____ issued on _____ as well as his/her _____ issued on _____, valid until _____.

Subscribing Officer

Witnesses:

¹ Pursuant to COA Office Order No. 2017-055 dated January 12, 2017 in relation to Section 40 of the Presidential Decree No. 1445 to administer oaths and otherwise take testimonies in any investigation or inquiry on any matter within the jurisdiction of the Commission on Audit.

Signature of Subscribing officer: _____

Affiant's thumb mark:

Signature of Witnesses: _____

Region IV-A	Laguna	Pakil	Saray	Saray Elementary School
Region IV-A	Laguna	Pila	Linga	Linga Elementary School
Region IV-A	Laguna	Rizal	Poblacion	Rizal Elementary School
Region IV-A	Laguna	San Pablo	San Batolome	Banaad Elementary School
Region IV-A	Laguna	San Pablo City	Bautista	Fernando A Quisumbing Elementary School
Region IV-A	Laguna	San Pablo City	Dolores	Dolores Elementary School
Region IV-A	Laguna	San Pablo City	It-C	Guadalupe Elementary School
Region IV-A	Laguna	San Pablo City	It-C	Guadalupe Elementary School
Region IV-A	Laguna	San Pablo City	San Isidro	San Isidro Elementary School
Region IV-A	Laguna	San Pablo City	San Joaquin	San Joaquin Elementary School
Region IV-A	Laguna	San Pablo City	San Lucas 2	San Lucas 2 Elementary School
Region IV-A	Laguna	San Pablo City	San Lucas 1	San Lucas 1 Elementary School
Region IV-A	Laguna	San Pablo City	Santiago II	Jose De Mesa Elementary School
Region IV-A	Laguna	San Pablo City	Santiago II	Santiago II Elementary School
Region IV-A	Laguna	San Pablo City	Sta Elena	Placido Escudero Memorial Elementary School
Region IV-A	Laguna	San Pablo City	Sta Monica	Sta. Monica Elementary School
Region IV-A	Laguna	Santa Maria	Bagumbayan	Bagumbayan Elementary School
Region IV-A	Laguna	Sta Cruz	Bubukal	Bubukal Elementary School
Region IV-A	Laguna	Sta Cruz	Patimbao	Patimbao Elementary School
Region IV-A	Laguna	Sta Cruz	Poblacion II	Sta. Cruz Central Elementary School
Region IV-A	Laguna	Sta Cruz	San Pablo	San Pablo Sur Elementary School
Region IV-A	Laguna	Sta Cruz	Santisima	Santisima Elementary School
Region IV-A	Laguna	Sta Cruz	Sta Angel Central	Sto. Angel Central Elementary School
Region IV-A	Laguna	Sta Maria	Brgy II (Pob)	Sta. Maria Central Elementary School
Region IV-A	Laguna	Sta Maria	Calangay	Calangay Elementary School
Region IV-A	Laguna	Sta Rosa	Aplaya	Aplaya Elementary School
Region IV-A	Laguna	Sta Rosa City	Balibago	Balibago Elementary School
Region IV-A	Laguna	Sta Rosa City	Caingin	Caingin Elementary School
Region IV-A	Laguna	Sta Rosa City	Dila	Dila Elementary School
Region IV-A	Laguna	Sta Rosa City	Dita	Dita Elementary School
Region IV-A	Laguna	Sta Rosa City	Labas	Labas Elementary School
Region IV-A	Laguna	Sta Rosa City	Macablang	Macablang Elementary School
Region IV-A	Laguna	Sta Rosa City	Sinalhan	Sinalhan Elementary School
Region IV-A	Laguna	Sta Rosa City	Tagapo	Tagapo Elementary School
Region IV-A	Laguna	Sta Rosa City		Don Jose Elementary School
Region IV-A	Laguna	Sta Rosa City		Maliit Elementary School
Region IV-A	Laguna	Sta Rosa City		Market Area Elementary School
Region IV-A	Laguna	Sta Rosa City		Pooc Elementary School
Region IV-A	Laguna	Sta Rosa City		Pulong Sta Cruz Elementary School
Region IV-A	Laguna	Sta Rosa City		Sto. Domingo Elementary School
Region IV-A	Quezon	Alabat	Pambilan Norte	Pambilan Elementary School
Region IV-A	Quezon	Alabat	Villa Norte	Villa Norte Elementary School (C.B. Encarnado Elementary School)
Region IV-A	Quezon	Atimonan	Angeles	Angeles Elementary School
Region IV-A	Quezon	Burdeos	San Rafael	San Rafael Elementary School
Region IV-A	Quezon	Calauag	Bantulan	Bantulan Elementary School
Region IV-A	Quezon	Calauag	Brgy V (POB)	Calauag East Central Elementary School
Region IV-A	Quezon	Calauag	Dona Aurora	Dona Aurora Elementary School
Region IV-A	Quezon	Candelaria	Bukal Norte	Bukal Norte Elementary School
Region IV-A	Quezon	Candelaria	Malasukot 5	Malasukot 5 Elementary School
Region IV-A	Quezon	Candelaria	Mangilag Sur	Mangilag Sur Elementary School
Region IV-A	Quezon	Candelaria	Mayabobo	Mayabobo Elementary School
Region IV-A	Quezon	Catnauan	Camandison	Camandison Elementary School
Region IV-A	Quezon	Guinayangan	Bagong Silang	Bagong Silang Elementary School
Region IV-A	Quezon	Guinayangan	Capuluan Tulon	Capuluan Tulon Elementary School
Region IV-A	Quezon	Guinayangan	San Luis Dos	San Luis Dos Elementary School
Region IV-A	Quezon	Gumaca	Camohaguin	Camohaguin Elementary School
Region IV-A	Quezon	Infanta	Abigwin	Abiawin Elementary School
Region IV-A	Quezon	Infanta	Binulasan	Binulasan Integrated Elementary School
Region IV-A	Quezon	Infanta	Poblacion	Infanta Central School
Region IV-A	Quezon	Jomalig	Casuguran	Casuguran Elementary School
Region IV-A	Quezon	Lopez	Lalaguna	Lalaguna Elementary School
Region IV-A	Quezon	Lopez	Magallanes	Magallanes Elementary School
Region IV-A	Quezon	Lopez	San Francisco	San Francisco B. Elementary School
Region IV-A	Quezon	Lopez	Vegaflor	Vegaflor Elementary School
Region IV-A	Quezon	Lucena City	Mayao Crossing	BLISS Elementary School
Region IV-A	Quezon	Lucena City	Mayao Crossing	Mayao Crossing Elementary School
Region IV-A	Quezon	Macalelon	Luctob	Luctob Elementary School
Region IV-A	Quezon	Macalelon	Rizal	Macalelon Elementary School
Region IV-A	Quezon	Patnanungan	Poblacion Norte	Patnanungan Norte Elementary School
Region IV-A	Quezon	Perez	Mainit Norte	Mainit Norte Elementary School
Region IV-A	Quezon	Plaridel	Ilosong	Ilosong Elementary School
Region IV-A	Quezon	Plaridel	Ilosong	Ilosong Elementary School
Region IV-A	Quezon	Polillo	Pamatdan	Pamatdan Elementary School
Region IV-A	Quezon	Quezon	Gumubat	Gumubat Elementary School
Region IV-A	Quezon	Quezon	Sabang	Sabang Elementary School
Region IV-A	Quezon	Real	Poblacion I	Real Central School
Region IV-A	Quezon	Sariaya	Brgy. 4	Sariaya East Elementary School
Region IV-A	Quezon	Sariaya	Bucal	Bucal Elementary School

Region IV-A	Quezon	Sanaysa	✓	Concepcion No. 1	Emiliano Gela Elementary School
Region IV-A	Quezon	Sanaysa	✓	Guisquisan San Roque	San Roque Elementary School
Region IV-A	Quezon	Sanaysa	✓	Lutucan	Lutucan Elementary School
Region IV-A	Quezon	Sanaysa	✓	Managaling-Kiling	Kiling Elementary School
Region IV-A	Quezon	Sanaysa	✓	Morong	Morong Elementary School
Region IV-A	Quezon	Sanaysa	✗	Antipolo	Antipolo Elementary School
Region IV-A	Quezon	Tagkawayan	✓	Kinatatakutan	Kinatatakutan Elementary School
Region IV-A	Quezon	Tiaong	✓	Bukal	Bukal Elementary School
Region IV-A	Quezon	Tiaong	✓	Lumigon	Tiaong East Elementary School
Region IV-A	Quezon	Tiaong	✓	San Francisco	San Francisco Elementary School
Region IV-A	Quezon	Tiaong	✓	Tamisian	Tamisian Elementary School
Region IV-A	Rizal	Angono	✓	Manabang Parang	Dona Nieves Songco Memorial School
Region IV-A	Rizal	Antipolo	✓	Calawis	Calawis Elementary School
Region IV-A	Rizal	Antipolo City	✓	Mambugan	Mambugan Elementary School
Region IV-A	Rizal	Antipolo City	✓	San Isidro	Bagong Nayon Elementary School (BN1)
Region IV-A	Rizal	Antipolo City	✓	San Isidro	Bagong Nayon Elementary School (BN2)
Region IV-A	Rizal	Antipolo City	✓	San Isidro	Bagong Nayon Elementary School (BN4)
Region IV-A	Rizal	Antipolo City	✓	San Isidro	San Isidro Elementary School
Region IV-A	Rizal	Antipolo City	✓	Sta. Cruz	Sta. Cruz Elementary School
Region IV-A	Rizal	Baras	✓	San Juan	Malalim Elementary School
Region IV-A	Rizal	Binangonan	✓	Kalawaan	Darangan Elementary School
Region IV-A	Rizal	Cardona	✓	Ticullo	Ticullo Elementary School
Region IV-A	Rizal	Jalajala	✓	Paalaman	Jalajala Elementary School
Region IV-A	Rizal	Morong	✓	Lagundi	Yakal Elementary School
Region IV-A	Rizal	Morong	✓	Maybancal	Talaga Elementary School
Region IV-A	Rizal	Piilla	✓	Hulo	Hulo Elementary School
Region IV-A	Rizal	San Mateo	✓	Malanday	Mount Mataba Elementary School
Region IV-A	Rizal	Tanay	✓	Buto	Marciana Catolos Elementary School
Region IV-A	Rizal	Teresa	✓	Dalig	Abuyod Elementary School