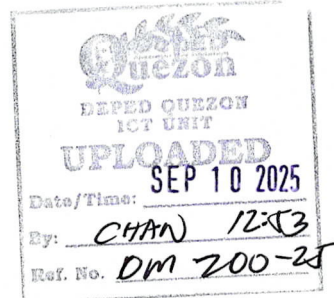




Republic of the Philippines  
**Department of Education**  
Region IV-A  
SCHOOLS DIVISION OF QUEZON PROVINCE



10 September 2025

**OFFICE MEMORANDUM**  
OM No. 200, s. 2025

**ENTRANCE CONFERENCE OF THE COMMISSION ON AUDIT (COA) FOR CY 2025**

**To:** Assistant Schools Division Superintendents  
Division Chiefs  
Select Section/ Unit Heads  
All Others Concerned

The Commission on Audit assigned at the Schools Division of Quezon shall conduct the Entrance Conference for the CY 2025 on September 23, 2025 at 9:00am onwards, at the SDO Quezon Library Hub. This activity shall focus on the discussion of the audit to be conducted for the year as the basis of the issuance of the audit opinion if financial statements are fairly presented.

Attached herewith is the Enclosure No. 1 -List of Participants to the said conference.

100% attendance of all concerned is required.

Immediate dissemination of this Memorandum is desired.

**ROMMEL C. BAUTISTA, CESO V**  
Schools Division Superintendent

osdsfrl09/10/25

DEPEDQUEZON-TM-SDS-04-009-005



Address: Sitio Fori, Brgy. Talipan, Pagbilao, Quezon  
Trunkline #: (042) 784-0366, (042) 784-0164,  
(042) 784-0391, (042) 784-0321



DepEdTayoQuezon



www.depedquezon.com.ph



quezon@deped.gov.ph



Republic of the Philippines  
**Department of Education**  
Region IV-A  
SCHOOLS DIVISION OF QUEZON PROVINCE

Enclosure No. 1 to the Office Memorandum No. 200s. 2025

Participants to the Entrance Conference of the Commission on Audit for the CY 2025

Name	Position
Rommel C. Bautista, CESO V	Schools Division Superintendent
Joepi F. Falqueza	Asst. Schools Division Superintendent
Roselyn Q. Golfo	Asst. Schools Division Superintendent
Lorena S. Walangsumbat	OIC- Asst. Schools Division Superintendent
Juanito A. Merle	SGOD Chief
Walter F. Galarosa	OIC-CID Chief
Maria Dolores D. Atienza	Administrative Officer V
Catherine A. Pureza	Budget Officer III
Edmundo R. Marin, Jr.	Accountant III
George D. Aguila	Property and Supply Officer II
Hilaronia E. Coronado	Procurement Officer
Wennie O. Gaela	Human Resource Management Officer II
Shiela E. Javen	AO IV/ Cashier
Atty. John Ferdinand V. Balgua	COA- Supervising Auditor
Ms. Maribel S. Mateo	COA- Audit Team Lead
Ms. Jelyne A. Padillo	COA- Audit Team Member

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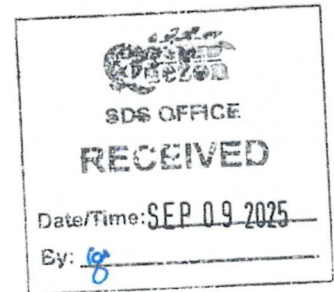
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REPUBLIC OF THE PHILIPPINES  
**COMMISSION ON AUDIT**  
**REGIONAL OFFICE NO. IV-A**  
DEPARTMENT OF EDUCATION  
DIVISION OF QUEZON  
*Sitio Fori, Brgy. Talipan, Pagbilao, Quezon*



**Audit Team No. 22, Audit Group NGS-5-A**  
**Office of the Auditor**

September 08, 2025

**DR. ROMMEL C. BAUTISTA, CESO V**  
Schools Division Superintendent  
Department of Education  
Division Office of Quezon  
*Sitio Fori, Brgy. Talipan, Pagbilao, Quezon*

Dear Superintendent Bautista,

In compliance with the mandate of the Commission on Audit to conduct an annual audit of the accounts and operations of all government agencies, we would like to inform you that the Audit Team will be performing the Entrance Conference with you and other key officials of DepEd-Division Office of Quezon on September 23, 2025 at 9:00 AM to discuss the coverage of our audit for CY 2025.

Enclosed herewith is the Entrance Conference Agenda for your reference and guidance.

Thank you.

Very truly yours,

*Maribel S. Mateo*  
**MARIBEL S. MATEO**  
State Auditor IV  
Audit Team Leader





REPUBLIC OF THE PHILIPPINES  
**COMMISSION ON AUDIT**  
**REGIONAL OFFICE NO. IV-A**  
DEPARTMENT OF EDUCATION  
DIVISION OFFICE OF QUEZON  
*Sitio Fori, Brgy. Talipan, Pagbilao, Quezon*

**Audit Team No. 22, Audit Group NGAS 5-A**  
**Office of the Auditor**

**Financial and Compliance Audit on the**  
**Department of Education-Schools Division Office (SDO) of Quezon**  
**And Its Implementing Units**  
**For the Year Ended December 31, 2025**

**ENTRANCE CONFERENCE AGENDA**

Date: September 23, 2025  
Time: 9:00 AM  
Venue: SDO, Quezon Province

**A. Audit Staff**

Supervising Auditor	- Atty. John Ferdinand V. Balgua
Audit Team Leader	- Ms. Maribel S. Mateo
Audit Team Member	- Ms. Jelyne A. Padillo

**B. Audit Thrust Areas**

After determining the critical operations of the DepEd - Schools Division Office (SDO) of Quezon and 60 Implementing Units (IUs) giving due consideration to the financial and management issues and concerns as disclosed in the previous audit reports, which have to be addressed by management, and the specific key areas identified by this Commission, the audit shall focus on the items listed below and implementation of government accounting standards that have impact on the financial statements.

**CY 2025 Audit Thrust Areas**

**1. Financial/Compliance Audits**

- a. Cash and Cash Equivalents Accounts;
- b. Inventories and Property, Plant and Equipment Accounts;
- c. Receivables and Payables;
- d. Revenues and Expenses.

**2. Compliance Audit**

- a. Review of Financial Statements/analysis of focused accounts;
- b. Audit of Agency's Budget Utilization;
- c. Fund Utilization and Implementation of priority Programs/Projects such as Government Assistance and Subsidies, Computerization Program, Learning Tools and Equipment, Textbooks and Other Instructional Materials, Basic

- Education Facilities, School Based Feeding Program, Last Miles School Program;
- d. National Task Force to End Local Communist Armed Conflict (NTF-ELCAC Funds);
- e. National Disaster Risk Reduction and Management Fund;
- f. Climate Change Expenditure Tagging;
- g. Significant/Controversial Media Items/Issues and subject/s of legislative inquiry;
- h. Programs/Projects not audited for a long time or newly completed;
- i. Abandoned projects or with terminated contracts (include specifically those projects with unrecouped advance payments);
- j. Hiring of Job Order and Contract of Service (including the provision of 20% premium) and consultants;
- k. Government Procurement Reform Act (RA No. 9184) and its Revised Implementing Rules and Regulations;
- l. Propriety of allowances granted to officials holding ex officio positions and those holding multiple positions;
- m. Gender and Development;
- n. Senior Citizens and Differently-Abled Persons;
- o. Property Insurance Law;
- p. Foreign-Assisted Projects (FAPs) and ODA-funded Projects;
- q. Submission of accounts such as CY 2025 financial statements and source documents;
- r. Supreme Court Decisions on Disbursement Acceleration Program (DAP) and Priority Development Assistance Fund (PDAF);
- s. Enforcement of COA Disallowances and Charges; and
- t. Status of Implementation of Prior Year's Recommendation.

### **3. Mandatory Compliance Check**

- a. Compliance with Tax laws- Tax Reforms for Acceleration and Inclusion (TRAIN) (RA No. 10963) and its IRR and other applicable laws;
- b. Compliance with GSIS Act of 1997 (RA No. 8291) re: Deductions and Remittance of GSIS Contributions including remittance of Loans repayments;
- c. Compliance with National Health Insurance Act of 2013 (RA No. 7875) as amended by RA Nos. 9241 and 10606) and its R-IRR re: Deduction and remittance of PhilHealth Contribution; and
- d. Compliance with Home Development Mutual Fund (HDMF) law of 2009 (RA No. 9679) re: Proper deduction of Pag-IBIG Fund Contribution and Short-Term and Loan amortization from salaries of employees and timely remittance of said deductions to HDMF.

### **C. Audit Objectives**

1. To express an opinion whether the financial statements present fairly the financial condition of the DepEd – SDO Quezon and 60 IUs or are free of material misstatement(s) as at the end of the period and the results of the operations for the period then ended.
2. To determine whether financial statements and reports are prepared in accordance with the International Public Sector Accounting Standards (IPSAS) and whether these accounting principles were applied on a consistent basis with that of the preceding financial period.
3. To determine whether financial statements are generated on a timely basis.
4. To determine whether the financial transactions including budgetary accounts are done in accordance with the prescribed laws, rules and regulations.

5. To determine whether internal controls are in place in all transactions streams and whether these are operating effectively.
6. To determine the status of implementation of prior year's audit recommendations.

#### **D. Audit Scope**

The financial and compliance audit shall cover the transactions from January 1 to December 31, 2025.

#### **E. Audit Period**

The audit shall be conducted from September 23, 2025 to February 17, 2025 (92 Working Days excluding holidays).

#### **F. Offices Involved**

- Office of the Schools Division Superintendent
- Finance Division
- Administrative Division
- Curriculum Implementation Division (CID)
- School Governance Operations Division (SGOD)
- Human Resource Division (HRD)
- Field Technical Assistance Unit

#### **G. Significant Milestones**

<b>Activities</b>	<b>Date</b>	<b>Assigned To</b>
Entrance conference with key officials	September 23, 2025	Audit Team
Conduct of Audit	September 23, 2025 to February 17, 2026	Audit Team
Last day of issuance of Audit Observation Memoranda	February 23, 2026	Audit Team
Preparation of Exit Conference Agenda	March 12, 2026	Audit Team
Last day of receipt of management comments on the AOMs	March 10, 2026	Audit Team
Exit Conference	March 19, 2026	Audit Team
Preparation of draft ML	March 20, 2026	Audit Team
Submission to Reviewer- First draft of management letter	March 28, 2026	Audit Team
Transmittal of Management Letter	April 15, 2026	Audit Team/SA
Filing/indexing of working papers	April 30, 2026	Audit Team

#### **H. Administrative Matters**

To facilitate the conduct of the audit, the team requests the support and cooperation of management on the following:



1. Copy of complete set of year-end financial statements on or before January 31, 2026;
2. Access to working area for the duration of the audit within and beyond office hours without prejudice to security and other administrative policies;
3. Use of printer and internet/intranet access, telephone lines, facsimile machine and photocopier within and beyond office hours, if such equipment/facilities are available in the office; and
4. Full access to agency books of accounts, related records and reports for the audit of accounts, transactions and balances.

#### **I. Documents Needed for the Audit**

In view of the foregoing, we request submission of the following documents:

1. Personnel Services Itemization of DepEd SDO-Quezon and 60 IUs as of December 31, 2025;
2. Major Accomplishments of the DepEd SDO-Quezon on the Status of Basic Education Resources for Fiscal Year (FY) 2025;
3. Organizational Outcomes for FY 2025;
4. Major Output of the DepEd SDO-Quezon for FY 2025;
5. Financial Position and Financial Performance for CY 2025;
6. Notice of Cash Allocations and Notice of Transfer of Allocations as well as their utilization and balances as of December 31, 2025;
7. Programs, projects and activities as well as the budget, downloaded to Non-IUs, obligation and utilization as of December 31, 2025 of the following:
  - a. Gender and Development;
  - b. Disaster Risk Reduction and Management Fund;
  - c. Priority Development Assistance Fund/ Development Acceleration Program;
  - d. Foreign Assisted Projects and Official Development Assistance Funds;
  - e. Senior Citizen and Person with Disability Fund;
  - f. Basic Education Facility Fund;
  - g. Government Assistance and Subsidies;
  - h. DepEd Computerization Program;
  - i. Learning Tools and Equipment;
  - j. Textbooks and Other Instructional Materials;
  - k. School-Based Feeding Program;
  - l. Last Miles School Program
8. Approved Annual Procurement Plan (APP), Supplemental APP and Procurement Monitoring Report (PMR) for CY 2025 and its proof of submission to Government Procurement Policy Board (GPPB);
9. Budget and Financial Accountability Reports for CY 2025;
10. Financial Statements as of June 30, 2025 and December 31, 2025;
11. Bank Statement and Bank Reconciliation Statements for all funds;
12. Report of Collections and Deposits for all funds;
13. Report of Disbursements (Report of Checks Issued and Report of Advices to Debit Account Issued) for all funds;
14. Financial Liabilities particularly Loans Payable as of December 31, 2025, which includes the completeness of the disclosure, name of lending institution, principal amount, terms of the loan, purpose and loan status;
15. General and Subsidiary Ledgers;
16. Reports of Physical Count of Inventories (RPCI) as of June 30, 2025 and December 31, 2025;

17. Report of Supplies and Materials Issued (RSMI);
18. Report on the Physical Count of Semi-Expendable Property (RPCSP) as of June 30, 2025 and December 31, 2025;
19. Report on the Physical Count of Property, Plant and Equipment (RPCPPE) as of December 31, 2025;
20. Inventory and Inspection Report for Unserviceable Property;
21. Remittance of mandatory BIR, GSIS, PhilHealth and Pag-IBIG contributions and remittance of loan amortizations during the year;
22. Checklist on Implementation of GAD Fund;
23. Agency Action Plan and Status of Implementation of Audit Recommendations;
24. Management Representation Letter.

The other audit requirements or documents will be communicated with the concerned unit/division as the audit progresses.

Prepared by:

*Maribel S. Mateo*

**MARIBEL S. MATEO**  
OIC-Audit Team Leader

Reviewed/Approved by:

*John Ferdinand Balgua*  
**ATTY. JOHN FERDINAND BALGUA**  
Supervising Auditor