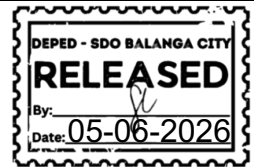




Republic of the Philippines
Department of Education
Region III – Central Luzon
SCHOOLS DIVISION OFFICE OF BALANGA CITY

**Office of the Schools Division
Superintendent**



DIVISION MEMORANDUM

No. 248, s. 2026

ENTRANCE CONFERENCE ON COA AUDIT REPORT

TO: Chief Education Supervisors (CID and SGOD)
Elementary and Secondary School Heads
Division Section/Unit Heads
All Others Concerned

1. The Commission on Audit (COA) will conduct an Audit Entrance Conference on May 7, 2026, 1:30 pm at SDO Balanga City – Conference Room (Ground floor)
2. The objectives of this activity are:
 - a. To present the Audit Objectives, Scope, and Methodology;
 - b. To discuss the Audit Timeline and Requirements;
 - c. To clarify roles, responsibilities, and expectations of both the Audit Team and the auditee; and
 - d. To address preliminary concerns relative to documentation, compliance, and coordination.
3. For guidance and reference, please refer to Enclosure 1 for the List of Participants and Enclosure 2 for the Invitation Letter from the Commission on Audit (COA).
4. A registration fee of Three Hundred Fifty Pesos (₱350.00) per participant shall be collected to cover the expenses of this activity. Payment shall be made at the SDO Cash Unit, chargeable against School MOOE/local funds, subject to usual accounting and auditing rules.
5. Immediate and wide dissemination of this Memorandum is earnestly desired.


ROLAND M. FRONDA, EdD, CESO V
Schools Division Superintendent

Encl.: As stated

Reference:

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

Finance

Training Programs

Ref No.: OSDS-ADMN-2026-DM006
02/rty



Address: DFS Phase III, Talisay, Balanga City
Email Address: balanga.city@deped.gov.ph
Telephone No: (047) 935-0210





Republic of the Philippines
Department of Education
Region III – Central Luzon
SCHOOLS DIVISION OFFICE OF BALANGA CITY

(Enclosure No. 1 to Division Memorandum No. _____, s 2026)

No.	List of Participants	Designation
1.	Dr. Roland M. Fronda	Schools Division Superintendent
2.	Dr. Flordeliza A. Del Rosario	Chief ES – SGOD
3.	Dr. Merlinda T. Tablan	Chief ES – CID
4.	Renato T. Yuzon	Administrative Officer V
5.	Cheryl T. Quintero	Administrative Officer V (Budget)
6.	Glenda D. Avorque	Administrative Officer IV (HRMO)
7.	May Ann M. Enriquez	Administrative Officer IV (Cash)
8.	Ma. Crizon Y. Crisenes	Administrative Officer IV (Procurement)
9.	Anne Mikhaela T. Gatdula	Administrative Officer IV (Supply)
10.	Maria Jovita B. Singzon	School Head, Bagong Silang Elementary School
11.	Agnes O. Magdalera	School Head, Balanga Elementary School
12.	Lesley Ann M. Liquiran	School Head, Bani Integrated School
13.	Alejandro I. Icban	School Head, Bo. Central Elementary School
14.	Dr. Janice T. Forbes	School Head, Cabog-Cabog Integrated School
15.	Ana Maria I. Garcia	School Head, Cataning Integrated School
16.	Dr. Ma. Elena V. Medina	School Head, Cupang Integrated School
17.	Lourdes B. Fabrez	School Head, E. Bernabe Elementary School
18.	Norma B. Rico	School Head, GL David Memorial Integrated School
19.	Annaliza D. Tuazon	School Head, M. delos Reyes Mem. Elementary School
20.	Adelaida Q. Valenzuela	School Head, M.P. Cuaderno Mem. Elementary School
21.	Alberto C. Dela Cruz	School Head, Our Lady of Lourdes Elementary School
22.	Myra D. Dizon	School Head, Pto. Rivas Elementary School
23.	Lisa G. Austria	School Head, T. Camacho Sr. Elementary School
24.	Roylan T. Dela Cruz	School Head, Tanato Integrated School
25.	Eleonor G. Sioson	School Head, Tenejero Integrated School
26.	Jennifer N. Vicedo	School Head, Tortugas Integrated School
27.	Roberto V. Gabriel Jr.	School Head, Tuyoy Integrated School
28.	Catherine L. Jongco	School Head, Balanga City National Science High School
28.	Vilma S. Fernando	School Head, Bataan National High School-JHS
29.	Ian Luegim M. De Leon	School Head, Bataan National High School-SHS
31.	Dr. Jennifer G. De Guzman	School Head, City of Balanga National High School-JHS

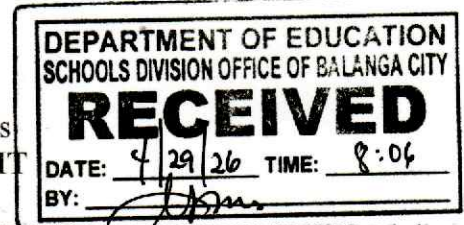


Republic of the Philippines
Department of Education
Region III – Central Luzon
SCHOOLS DIVISION OFFICE OF BALANGA CITY

32.	Mark Jason T. Perez	School Head, City of Balanga National High School-SHS
33.	Christopher Jay I. Dela Cruz	School Head, Dangcol National High School
34.	Melinda J. Nisay	School Head, 1Bataan Village COBNHS
35.	Randy N. Tallorin	School Head, SPED Center
36.	Jhonalyn C. Yabut	Accountant I
37.	Marietta L. Silva	Administrative Officer II
38.	Ma. Stephanie B. Lopez	Administrative Assistant III
39.	Jasmin Joy T. Peni	Administrative Aide III
40.	Imelda R. Perez	Administrative Assistant III
41.	Jemyma A. Reyes	Administrative Assistant III
42.	Christine A. Calimbas	Administrative Assistant III



Republic of the Philippines
COMMISSION ON AUDIT
Regional Office No. III
NGS-5A, G and C Audit Team R3-18
Schools Division Office of Bataan
Kabukiran, Calaylayan, Abucay, Bataan



April 28, 2026

Mr. ROLAND M. FRONDA, EdD, CESO V
Schools Division Superintendent
Department of Education
Schools Division Office of Balanga City
City of Balanga, Bataan

Dear Superintendent Fronda:

In line with the forthcoming audit of the Schools Division Office of Balanga City covering CY 2026 financial transactions and operations, we cordially invite you to attend the Entrance Conference to be conducted by the Audit Team.

The conference aims to:


- Present the Audit Objectives, Scope, and Methodology;
- Discuss the Audit Timeline and Requirements;
- Clarify roles, responsibilities, and expectations of both the Audit Team and the auditee; and
- Address preliminary concerns relative to documentation, compliance, and coordination.

Details of the Conference:

- Date : May 7, 2026
- Time : 1:30 PM
- Venue : Conference Room – SDO Balanga City

Your presence, together with key officials and personnel directly involved in financial and administrative operations, is highly encouraged to ensure a smooth and transparent audit process.

We look forward to your cooperation and active participation in this important undertaking.


MARICEL YAP-SOBREVIÑAS
State Auditor IV
Audit Team Leader



Republic of the Philippines
COMMISSION ON AUDIT
Regional Office No. III
National Government Audit Sector
Cluster 5 – Education and Employment
Government Center, City of San Fernando, Pampanga
Telefax No. (045) 455-42-71

DEPARTMENT OF EDUCATION
Schools Division Office of Balanga City
Talisay, Balanga City, Bataan
CY 2026 Audit

ENTRANCE CONFERENCE AGENDA (ECA)

DATE: May 7, 2026
TIME: 1:30 P.M.
VENUE: Conference Room
Schools Division Office of Balanga City

A. THE AUDIT TEAM

Thelma S. Timbol - Regional Supervising Auditor
Maricel Yap-Sobreviñas - Audit Team Leader
Louie Arth P. Reyes - Audit Team Member

B. AUDIT THRUST AREAS

AUDIT AREA	AUDIT OBJECTIVE
<i>Financial Audit</i>	<ul style="list-style-type: none">To determine the reliance that maybe placed on management's assertions on the financial statements.
Cash and Cash Equivalents	
Receivables	
Inventories	
Property, Plant and Equipment	
Prepayments	
Financial Liabilities	
Income	
Expenses	
Budget Utilization	
	<ul style="list-style-type: none">To determine whether allotments and cash allocations received are completely and accurately recorded in the registries and in the books of account; andTo determine



AUDIT AREA	AUDIT OBJECTIVE
	supported by adequate internal control and delivering equitable benefits to intended learners and schools.
Compliance Audit	
Compliance to Tax laws particularly BIR Revenue Regulations No. 2-98 issued May 17, 1998	<ul style="list-style-type: none"> To verify the compliance of the agency with the applicable laws, rules and regulations on these other audit areas.
Compliance to RA No. 8291 <i>re: Deduction of GSIS premiums and remittances</i>	
Compliance with R.A. No. 656 - Property Insurance <i>re: Insurance of Government Assets</i>	
Compliance with Home Development Mutual Fund (HDMF) Law of 2009 (RA No. 9679) <i>re: Deduction of premiums and remittances</i>	
Compliance to program and projects related to Gender and Development (GAD) and Senior Citizens (SCs) and Persons with Disabilities (PWDs)	
Payment of fringe benefits such as Collections Negotiation Agreement (CAN), bonuses and allowances	
Compliance with Disaster Risk Reduction and Climate Change Adaptation and Mitigations Projects, and COA Circular 2014-002 dated April 15, 2014 on Accounting and Reporting Guidelines on the receipt and utilization of NDRRMF	
Audit of Agency Appropriations and Utilization	
Audit of Funds Received and Transferred	
Audit of Covid -19 Funds (regardless of fund source but to specify the source whether released under RA No. 11469 (Bayanihan Heal as One Act), RA No. 11494 (Bayanihan to Recover as One Act), agency budget or other sources	
Marawi Funds	
National Task Force to End Local Communist Armed Conflict (NTF-ELCAC) Funds	
National Disaster Risk Reduction and Management Fund (NDRRMF)	
Climate Change Expenditure Tagging	
Significantly / Controversial Media items/Issues and subject/s of legislative inquiry	
Programs/Projects not audited for a long time	
Abandoned projects or with terminated contracts (to include specifically those projects with unrecouped advance payments)	
Audit of Funds and Activities for Gender and	



AUDIT AREA	AUDIT OBJECTIVE
Development (GAD), Senior Citizens and Differently-abled Persons	
Government Procurement Reform Act (RA No. 9184) and its Revised Implementing Rules and Regulations (R-IRR)	
<p data-bbox="371 454 1086 517">Inclusion of evaluation/audit observation on Other Audit Areas:</p> <ul style="list-style-type: none"> <li data-bbox="435 562 1086 629">• Irregular/unnecessary/Excessive/Extravagant and Unconscionable Expenditures <li data-bbox="435 629 1086 730">• Payments of casuals, job orders, contractual and consultants pursuant to COA Memorandum No. 2012-010 dated October 17, 2012 <li data-bbox="435 730 1086 936">• Compliance with CSC-COA-DBM Joint Circular No. 1. series 2017, as amended by CSC-COA-DBM JC No. 1 series 2018, on the Rules and Regulations Governing Contract of Services (CO) and Job Orders (JO) Workers in the Government <li data-bbox="435 936 1086 1037">• Enforcement of COA Disallowances and Charges as prescribed in COA Memorandum No. 2009-084 dated November 16, 2009 <li data-bbox="435 1037 1086 1144">• Supreme Court Decisions on Disbursement Acceleration Program (DAP) and Priority Development and Assistance Fund (PDAF) <li data-bbox="435 1144 1086 1211">• Enforcement and Settlement of Suspension, Disallowance and Charges 	
Review of Department Orders / Resolutions/ Other Relevant Issuances	
Follow-up of Implementation of Prior Years' Audit Recommendations	

C. AUDIT SCOPE

The audit shall cover the review of the Department of Education (DepEd) – Schools Division Office of Balanga City accounts and financial statements and the accompanying notes as at 31 December 2026 as well as the operations of the agency which include the review of key processes and controls on selected compliance thrust areas.

D. AUDIT APPROACH AND METHODOLOGY

The general audit processes shall be as follows:

1. Perform cash examinations of the cash and accounts of selected Accountable Officers (AOs) of the DepEd Balanga City Office;
2. Perform analytical review on selected accounts;



3. Perform substantive tests (*test of details of transactions and account balances*) using appropriate sampling scheme;
4. Review of financial statement presentation and note disclosures based on Government Accounting Manual, applicable accounting policies rules and regulations;
5. Obtain understanding of DepEd Balanga City Office operations, including applicable policies/issuances, processes and existing controls;
6. Conduct interviews of agency officials and personnel and examination of relevant records including walkthrough of selected processes; and
7. Review of processed transactions compliance with existing laws, rules and regulations by performing test of key controls and details of transactions using an appropriate sampling scheme.

E. AUDIT OUTPUTS

1. Audit Observation Memoranda (AOM) to communicate significant deficiencies/observations and material weaknesses noted during the audit.
2. Notice of Suspension/Disallowances and/or Charges, if warranted.
3. Management Letter consolidating the audit observations and recommendations contained in the AOMs and incorporating management comments, where applicable.
4. Result of validation prior years' audit recommendations.

F. OFFICES INVOLVED AND LINKAGES

1. Office of the Schools Division Superintendent
2. Administrative/Human Resource Management
3. Finance Unit
4. Property/Supply Unit
5. Elementary School, Junior & Senior High School and Autonomous High Schools

G. SIGNIFICANT DATES AND MILESTONES

The audit shall be guided by the following timetable.

Particular Dates	Target Dates
Entrance Conference	May 07, 2026
Audit Execution	May 08, 2026 to January 31, 2027
Last day of issuance of AOMs	January 31, 2027
Last day of receipt of Management Comments	15 days after the receipt of AOM
Exit Conference	February 26, 2027
Issuance of the Management Letter	February 28, 2027

H. ADMINISTRATIVE MATTERS

To facilitate the conduct of the audit, the team requests Management's cooperation and assistance on the following:

- o Briefing / updates on operations processes;



- Assignment of focal person/s to facilitate meetings and requests relative to audit;
- Preparing schedules or analyses and providing needed documents;
- Conferring with your officials and staff to facilitate understanding of the agency operation;
- Response to audit queries, questionnaires and audit memoranda on or before the date specified therein;
- Access to the work of internal auditors to facilitate review of internal control and risk assessment related to the audit of financial transactions; and
- Facilitating requirements of the audit team to conduct field inspections and observations.
- Access to application folders kept at the Records Section of the agency, in case of walkthrough of selected processes for audit.

I. AUDIT DOCUMENTS

To facilitate the conduct of the audit, the team requests management to provide the following documents:

Report/Document	Deadline of Submission to the Office of the Auditor
1. Transaction Reports	
a) Journal Entry Vouchers (JEVs)	On the 10 th day after end of each month
b) Disbursements Vouchers (DVs) with Advice to Debit Account (ADA)	On the 10th day after end of each month
c) Report of Checks Issued (RCI)	On the 10th day after end of each month
d) Payroll	On the 10th day after end of each month
e) Liquidation Vouchers	On the 10th day after end of each month
f) Advanced Copy of Purchase Orders (POs) and Contracts	Within 5 days from date of execution/perfection
2. Financial Reports	
a) Trial Balance	On the 10th day after end of each month
b) Financial Statements	On the 10th day after end of each month
c) General Journal	On the 10th day after end of each month
d) Check Disbursement Journal (CDJ)	On the 10th day after end of each month
e) Cash Receipts Journal (CRJ)	On the 10th day after end of each month
f) Budget and Financial Accountability Reports (BFARs)	On the 30th day after end of each quarter
3. Others	
a) Monthly Report of Cash Advance Granted and	On the 10th day after

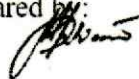


Report/Document	Deadline of Submission to the Office of the Auditor
Liquidated	end of each month
b) Status of Unliquidated Cash Advances, Fund Transfers and Other Receivables	Within 15 days after the end of each semester
c) Bank Reconciliation Statement (BRS)	On the 10th day after end of each month with snapshot, on the 15 th with bank statement
d) Enhanced Quarterly Report of the Publicized Government Projects, Programs and Activities (GPPAs)	On the 3 rd day of after end of each quarter
e) Report on Actual MOOE provided by the Audited Agency	July 25th of each year for the 1 st semester and January 25th of each year for the 2 nd semester
f) Report on Physical Count of Property, Plant and Equipment	January 31st of the following year
g) Report on Physical Count of Inventories	July 25th of each year for the 1 st semester and January 25th of each year for the 2 nd semester
h) Accomplishment Report – Gender and Development	January 31st of the following year
i) Accomplishment Report – Senior Citizens and Persons with Disability	January 31st of the following year
j) Agency Action Plan and Status of Implementation (AAPSI)	Within 60 days from receipt of ML

J. STATEMENT OF AUDIT SUSPENSIONS, DISALLOWANCES AND CHARGES (SASDC) AS OF APRIL 30, 2026

K. OTHER MATTERS

Prepared by:



COA Signed
2026-04-28
15:34:24

MARICEL YAP-SOBREVIÑAS

Audit Team Leader

Approved by:



COA Signed
2026-04-28
15:48:22

THELMA S. TIMBOL

Regional Supervising Auditor

