



Republic of the Philippines
Department of Education
Cordillera Administrative Region
SCHOOLS DIVISION OF BAGUIO CITY



July 22, 2025

DIVISION MEMORANDUM

No. 434-2025

COMPLIANCE WITH THE AUDIT OBSERVATION MEMORANDA AS OF JUNE 30, 2025

To: ALL Division Chiefs ✓
Unit/Section Heads
Others Concerned

1. In relation to the monthly submission of the Agency Action Plan and Status of Implementation to the Commission on Audit (COA) Resident Auditors, we kindly request the personnel in charge to ensure that the audit recommendations stated in the Audit Observation Memoranda (AOM) have been implemented and will continue to be implemented.
2. Moreover, a copy of the Modes of Verification and responses to the Commission on Audit should be submitted to the Accounting Section for proper recording.
3. As of this date, the following AOMs remain unimplemented:
 - 3.1 Audit observations on inventories and semi-expendable items
 - 3.2 Property, Plant, and Equipment (School Buildings)
 - 3.3 Advances to Operating Expenses
 - 3.4 School PTA
 - 3.5 Donations
 - 3.6 Provident Fund
 - 3.7 School-Based Feeding Program
 - 3.8 School Canteen
 - 3.9 Prior Year's Audit Recommendations on PPE, Inventories, ongoing BEFF Projects, and Insurance
4. For your information, guidance and compliance.


SORAYA T. FACULO, PhD, CESO VI
Schools Division Superintendent