



Republic of the Philippines
Department of Education
CORDILLERA ADMINISTRATIVE REGION
SCHOOLS DIVISION OF BENGUET
WANGAL, LA TRINIDAD, BENGUET

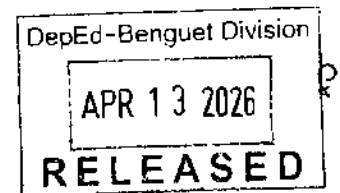
April 13, 2026

DIVISION MEMORANDUM

No. 129, s. 2026

CONDUCT OF THE COMMISSION ON AUDIT (COA) CY 2025 EXIT CONFERENCE OF THE IMPLEMENTING UNITS or SCHOOLS WITH COMPLETE SET OF BOOKS IN THE SCHOOLS DIVISION OF BENGUET

TO: Implementing Units (IU's) or Schools with complete Set of Books
School Heads
Accountants
Bookkeepers
Cashiers / Disbursing Officers
Supply Officers
Administrative Officers
Other concerned personnel



1. To discuss the results of our audit on the CY 2025 financial, compliance and performance evaluation of the implementing schools. Comments and justifications on our audit findings and recommendations shall be incorporated in the CY 2025 Audit Report to be issued. This Office hereby informs all concerned of the conduct of the COA CY 2025 Exit Conference for the Implementing Units of the Schools Division of Benguet.
2. The conduct of this activity aims to achieve the following: ensure fair and balanced reporting; ensure correctness of the audit recommendations; facilitate acceptance and implementation of audit recommendations; and clear any issues and concerns on the audit findings. This activity likewise seeks to promote transparency, accountability, and constructive coordination between the auditees and the auditors.
3. The conference shall be conducted with the following details:
 - Date and Time: **April 30, 2026 | 8:00 AM – 5:00 PM**
 - Venue: **Mount Data Hotel Bauko, Mountain Province, Philippines**
4. This memorandum shall serve as Authority to Travel on official business to include April 29, 2026 as travel time.
5. Expenses to be incurred in the conduct of this activity shall be charged against available school MOOE, subject to existing accounting and auditing rules and regulations.
6. The cooperation and active participation of all concerned are highly encouraged to ensure preparedness and compliance with COA audit requirements.
7. Immediate dissemination of this Memorandum is desired.

CARMEL F. MERIS

Chief Education Supervisor
Officer-in-Charge

Office of the Schools Division Superintendent



REPUBLIC OF THE PHILIPPINES
Commission on Audit
CORDILLERA ADMINISTRATIVE REGION
Km 6, Barangay Betag, La Trinidad, Benguet

OFFICE OF THE AUDITOR – CAR NGAS CLUSTER 5 TEAM 03

March 10, 2026

School Heads
Implementing Units
Schools Division of Benguet

Dear Ma'am/Sir:

In connection with the finalization of the audit of the CY 2025 accounts and transactions of the Implementing Units, the Audit Team respectfully invites you or your duly authorized representative, together with the concerned officials/employees involved in financial, administrative, and program implementation functions, to attend an **Exit Conference** with the Audit Team.

The conference aims to discuss the audit findings and recommendations relative to the School's financial operations for CY 2025 and to obtain management comments which will be incorporated in the Summary of Audit Observations and Recommendations (SAOR).

In this regard, you may coordinate with the Audit Team regarding the **schedule and venue of the Exit Conference at your most convenient time.**

Your attendance and usual cooperation are highly appreciated.

Very truly yours,

COA Signed
2026-03-10
17:26:36

Emely P. Ngina
Audit Team Leader

