



Republic of the Philippines
Department of education
REGION VI- WESTERN VISAYAS
SCHOOLS DIVISION OF SAGAY CITY

06 AUG 2024

DIVISION MEMORANDUM
No. 475, S. 2024

TEMPLATES IN RESPONSE TO AUDIT OBSERVATION MEMORANDA

To: Assistant Schools Division Superintendent
Division Chiefs of CID and SGOD
PSDS/PIDs
School Heads of Secondary Schools - Implementing Unit (IU)
All Others Concerned

1. In reference to Memorandum OUF-2024-0550 dated July 22, 2024 from Hon. Annalyn M. Sevilla, CESO I, Undersecretary for Finance on the Templates in Response to Audit Observation Memoranda, the directive that is intended to streamline the processes and maintain a standardized format for all communications with the Commission on Audit (COA), the provided templates (*see attached Annex A, B and C*) must be utilized by the Division and IU Schools for all responses to Audit Observation Memorandum (AOM) issued by COA to ensure uniformity and consistency.
2. The templates provided emphasized the uniformity of the content, timeliness of responses, and review and approval by the Schools Division Superintendent for AOM issued to Division Office, or School Head for AOM issued to IU schools.
3. Widest and immediate dissemination of this memorandum is desired.

MARSETTE D.  SABBALUCA, CESO VI
Schools Division Superintendent 

Encl: As stated
Reference: RM No. 664, s.2024, Memorandum OUF-2024-0550 dated July 22, 2024
To be indicated in the Perpetual Index
under the following subjects:
memo

Accounting 8/5/2024



Sitio Chloe, Brgy. Rizal, Sagay City, Negros Occidental
Telephone Nos. 488-02-15; 722-0597 / sagaycity.001@deped.gov.ph



ANNEX A

Republic of the Philippines
Department of Education

(Insert date)

[XXX]

Position

Commission on Audit

Attention:

[XXX]

Audit Team Leader

RE : AUDIT OBSERVATION MEMORANDUM (AOM) NO. [XXX]

Dear Position [XXX]:

This is to acknowledge the receipt of **Audit Observation Memorandum (AOM) No. [XXX]** dated [date of AOM], received on [date received by concerned office/Regional Office], on the [AOM subject].

Please be informed that we referred the matter to the concerned offices for their immediate action. **We kindly appeal for your kind consideration for an extension of fifteen (15) calendar days from the initial [insert date of original deadline] deadline, to [date of requested deadline],** in order to fully address each observation and submit necessary documents on the abovementioned AOM.

We hope for your kind consideration.

Thank you.

Very truly yours,

[XXX]

Cc: [CC all concerned office/personnel]



ANNEX B

Republic of the Philippines
Department of Education

MEMORANDUM

(Memo Number)

FOR :

FROM :

SUBJECT : REQUEST TO RESPOND TO AUDIT OBSERVATION MEMORANDUM
(AOM) NO. XXX

DATE :

This refers to the Commission on Audit's (COA) Audit Observation Memorandum (AOM) No. XXX on the (AOM Subject).

In relation to the abovementioned AOM, please prepare your response to COA and attach corresponding supporting documents, and submit to this Office (set internal deadline before COA deadline).

For any concerns, kindly coordinate with (Name of focal who will review the submitted documents), this Office, via email address: XXX or via landline at XXX.

For strict compliance.



ANNEX C

Republic of the Philippines
Department of Education

[Insert date]

[XXX]

[Position]

Commission on Audit

Attention:

[XXX]

Audit Team Leader

**RE : DEPARTMENT OF EDUCATION'S RESPONSE TO AUDIT
OBSERVATION MEMORANDUM No. [XXX]**

Dear [Position] [XXX]:

This is to transmit herewith the response of [Concerned Office] to the Commission's **Audit Observation Memorandum [XXX]** on the [AOM Subject].

We hope that the response will be considered during the evaluation process.

Thank you.

Very truly yours,

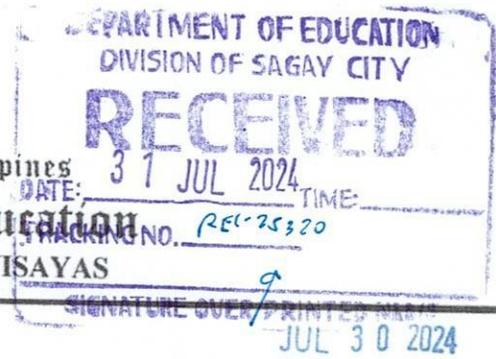
[XXX]

Cc:

[CC all concerned Office/Personnel]



Republic of the Philippines
Department of Education
 REGION VI - WESTERN VISAYAS



REGIONAL MEMORANDUM
 No. 664, s. 2024

TEMPLATES IN RESPONSE TO AUDIT OBSERVATION MEMORANDA

To: Schools Division Superintendents
 Functional and Support Division Chiefs
 All Others Concerned

- Attached is Memorandum OUF-2024-0550 dated July 22, 2024 from Hon. Annalyn M. Sevilla, CESO I, Undersecretary for Finance on the **Templates in Response to Audit Observation Memoranda**.
- Immediate dissemination of and compliance with this Memorandum are desired.


RAMIR B. UYTICO EdD, CESO III
 Regional Director

Inclosure : As stated
 Reference: As stated
 To be indicated in the Perpetual Index
 under the following subjects:

COMMUNICATIONS
 POLICY
 RULES AND REGULATIONS

MIA/RRE/_OM- Templates in Response to Audit Observation Memoranda
 OM - FD- 2024 -383 /July 29, 2024



Address: Duran Street, Iloilo City, 5000
 Telephone Nos. : (033)337-0149; 336-2816
 Email Address: region6@deped.gov.ph
 Website: region6.deped.gov.ph



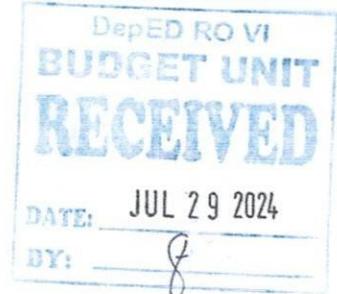
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Republic of the Philippines
Department of Education
 OFFICE OF THE UNDERSECRETARY FOR FINANCE



MEMORANDUM
 OUF-2024-550



TO : REGIONAL DIRECTORS

FROM : ANNALYN M. SEVILLA
 Undersecretary

SUBJECT : TEMPLATES IN RESPONSE TO AUDIT OBSERVATION MEMORANDA

DATE : July 22, 2024

In an effort to ensure uniformity and consistency in responding to Audit Observation Memoranda (AOMs) issued by the Commission on Audit (COA), all Regional Directors are hereto instructed to adhere to the following:

1. Use of the Attached Templates: The provided templates must be utilized for all responses to AOMs. This directive is intended to streamline our processes and maintain a standardized format for all communications with the COA.
2. Uniformity in Content: Ensure that the content of the responses aligns with the guidelines specified in the templates. This includes, but is not limited to, the structure, format, and necessary details required by the COA.
3. Timeliness of Responses: Adherence to the timelines specified by the COA is crucial. All responses should be prepared and submitted promptly to avoid any delays or non-compliance issues.
4. Review and Approval: Prior to submission, all responses should be reviewed and approved by the designated authority within your region to ensure accuracy and completeness.

For your consideration.

Encl. Template 1. Acknowledgement Letter/Request for Extension
 Template 2. Memorandum to Concerned Offices
 Template 3. Transmittal to COA



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