



Republic of the Philippines
Department of education
NEGROS ISLAND REGION
SCHOOLS DIVISION OF SAGAY CITY

JUL 18 2025

DIVISION MEMORANDUM

No. 422 , s. 2025

COMMISSION ON AUDIT (COA) CONDUCT OF ENTRANCE AUDIT CONFERENCE WITH
DIVISION AND SCHOOL PERSONNEL

To: Assistant Schools Division Superintendent
Chief Education Supervisors – SGOD and CID
Publics Schools District Supervisors
Public Secondary and Elementary School Heads
All Others Concerned

1. Commission on Audit (COA) under the Office of the Auditor of Audit Team No. 13 will be conducting an Entrance Conference to discuss scope, audit thrust, and documents needed for the audit of Calendar Year 2025 accounts this July 30, 2025 at 9:30 am, venue will be in the Division Office Annex Building.
2. The following personnel are hereby requested to attend the conference:

Division Personnel	
Mark Anthony J. Tan	- ASDS – BAC Chairman
Josette Balandra	- SGOD EPS – GAD Focal Person
Josie R. Rebusquillo	- Division Accountant III
Noeh B. Abdon	- AO V - Admin. Services
Ma. Leah Linda S. Tan	- AO V - Budget Officer
Rommie J. Osal	- AO IV – Supply Officer
Aimee C. Emnace	- AO IV - Cashier
Edward Martorillas	- Division Engr. III
Grace Lanutan	- Nurse II – SBFP Focal Person
School Personnel	
School Heads and Administrative Assistants of all Non-Implementing Unit Schools	
School Heads, Bookkeepers, Disbursing Officers, and Property/Supply Officers of Bato National High School and Vito National High School	

3. Expenses relative to the conduct of this activity shall be charged to Division MOOE and/or local funds subject to accounting and auditing rules and regulations.
4. There shall be no discrimination in the implementation of this Memorandum on account of age, school, gender, civil status, disability and religion or other similar factors/personal circumstances that run counter to the principles of equal opportunity.
5. Widest and immediate dissemination of this Memorandum is hereby advised.


DANNIE CLARK M. UGUIL, CESE
OIC – Schools Division Superintendent



Encl: none
Reference: Letter from COA
To be indicated in the Perpetual Index
under the following subjects:
memo
Accounting 7/15/2025

