

**TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
LANAO NORTE NATIONAL AGRO-INDUSTRIAL SCHOOL**

**Consolidated Agency Action Plan and Status of Implementation
Audit Observation and Recommendations
For the Calendar Year 2021**

For the Calendar Year 2021										
Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Impleme n-tation	Reason for Delay/Partia l/Non Implemen- tation	Action Taken/Action to be Taken	Auditor's Validation
			Action Plan	Person/Dept. Responsible	Target Implementation Date					
					From	To				
2021 ML	The school site with an area totaling 133,841 square meters is not titled in the name of the school or of the Technical Education and Skills Development Authority despite the presence of school buildings and other improvements contrary to an effective internal control enunciated by Section 123 and 124 of Presidential Decree No. 1445 thereby safeguarding the assets and the possession of said land are not ensured from possible adverse claims.	<p>a) Strictly adhere to the provisions of Presidential Decree 1445 and other relevant provisions on the setting up and maintenance of an effective internal control to safeguard the assets of the school.</p> <p>b) Undertake the necessary steps to complete the transfer of title of the school site in the name of the school or of the Technical Education and Skills Development Authority (TESDA).</p>	The managemen t instructed the Planning Officer to facilitate the processing of titling papers to the relevant agencies and authorities. The managemen t anticipated the interminable of the process of the land titling thus the VIS is instructed to give COA the transmittals of the registrations to the	Planning Officer	March 2022	March 2022	Fully Implemented	N/A	LNNAIS have submitted to COA the transmittal of the titling of documents dated 03/10/2022 which serves as evidence that action is already taken to the concerned agencies.	

			assistance of a Civil Engineer and Mechanical Engineer to conduct appraisal for Assets that are found at stations and not recorded on books							
2021 ML	A total of 110 Disbursements Vouchers (DVs) with an aggregate amount of P4,683,077.28 for Calendar year 2021 remained unsubmitted contrary to Section 122 of Presidential Decree 1445 and Section 7.2.1 (a) of COA Circular 2009-006, thus validity, regularity and propriety of the related disbursements could not be ascertained.	We recommended that management: 1. Submit immediately the subject Disbursement Vouchers and its supporting documents. Thereafter, coordinate with the accountable officers and all concerned to submit promptly or timely the disbursement reports together with the paid vouchers, payrolls and	The management ordered the cashier who is in custody of the Disbursement vouchers to submit the bundle of document to Commission Audit	Cashier	March 2022	March 2022	Fully Implemented		LNNAIS submitted to Commission on Audit the bundle for Disbursement Vouchers on the months of December dated 02/16/2022	


			respected agencies							
ML	The Purchase Orders submitted totaling P625,338.49 lacked the essential information and attachments contrary to GAM Manual for National Government Agencies thus, fulfilment of the obligations of the concerned suppliers could not be easily imposed.	<p>a) Strictly adhere to the provisions of the Government Accounting Manual for National Government Agencies particularly on the filling up of complete information in the Purchase Orders.</p> <p>b) Require the supplier to provide valid and unexpired official receipts as acknowledgement of the payment receipt.</p>	The management reviewed the list of Purchase Orders in the findings and ordered the Accounting and supply officers to conduct corrective actions.	Accountant/ Supply Officer	March 2022	March 2022	Fully Implemented		LNNAIS replaced the expired official receipts and filled in necessary information in the submitted Purchase Order. The LNNAIS had submitted the details in supporting documents in 03/10/2022	
2021 ML	Annual Procurement Plan and Project Procurement Management Plan for Calendar year 2021 were not submitted contrary to Section 7.2 of the Implementing Rules and Regulations of Republic Act 9184 thereby procurements	a) Strictly adhere to the provisions of RA 9184 and its IRR and other relevant guidelines on the preparation and submission of the Annual Procurement Plan.	The management ordered the Procurement officer to submit to COA the Annual Procurement Plan CY 2021	Procurement Officer	March 2022	April 2022	Fully Implemented		LNNAIS Submitted to COA the Annual Procurement Plan CY 2021 with attached Procurement Monitoring Report and supplemental/updated APP non-CSE 2021 on April 16, 2021	

	not be ascertained to comply with the approved procurement plan.	b) Submit the Project Procurement Management Plan and Annual Procurement Plan and its amendments and supplemental to this Office to ascertain the compliance of the school to the approved procurement plans.								
2021 ML	Gender and Development Plan and Budget and Accomplishment Report for Calendar year 2021 to address the gender gaps and needs of the stakeholders were not submitted to this Office contrary to PCW-NEDA-DBM Joint Circular No. 2012-01 thereby compliance is not ensured.	a) Strictly adhere to the provisions of PCW-NEDA DBM Joint Circular 2012-01 and other relevant provision on the preparation and submission of the GAD Plan and Budget and Accomplishment Report. b) Submit the approved GAD Plan and Budget and Accomplishment Report to this Office to aid in the audit on the use of the GAD Funds and its activities.	The management ordered the GAD focal to submit the necessary documents to COA the Development Plan and Budget for 2022 and Accomplishment report for 2021 to COA	GAD Focal	March 2022	April 2022	Fully Implemented		LNNAIS submitted to COA the necessary documents for Gender and Development Reports to COA dated 03/10/2022	

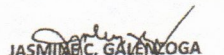
<p>The reliability of balances and verifiability of the existence of the recorded Property, Plant and Equipment (PPEs) for Calendar Year 2021 totaling P54,749,273.23 could not be ascertained due to the unreconciled balances between the accounting records and the records maintained in the Property Unit; and the failure to conduct a physical count of the PPEs, contrary to Section 15, Chapter 2 and Section 10 (a) & (b), Chapter 8, Volume I of the Government Accounting Manual for National Government Agencies.</p>	<p>We recommended that management:</p> <ol style="list-style-type: none"> Conduct Physical Inventory of all the Property Plant and Equipment of the agency; and Adopt and strictly adheres to the provisions of COA Circular 2020-006 in the one-time cleansing of the Property, Plant and Equipment accounts. 	<p>The management issued Office Order no. 009 s 2022 dated February 23, 2022 and issued internal memo no. 2022-005 dated 02/23/2022 in creation of Inventory Committee on the COA Circular 2020-05 guidelines and procedures in the conduct of Physical count of Property Plant and Equipment. The management requested the</p>	<p>Accountant/ Supply Officer</p>	<p>March 2022</p>	<p>September 2022</p>	<p>Fully Implemented</p>	<p>LNNAIS recorded in its book the Properties, Plant and Equipment after the conduct of physical count and appraisals of existing infrastructures</p>	
----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------	-------------------	-----------------------	--------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------	--

	its supporting documents; and								
	2. Suspend the payment of the salaries of the officials responsible for the non-submission of the subject reports until they shall have complied with the requirements.								

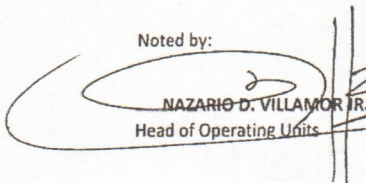
Prepared by:


IAN REYMAR G. DELA CRUZ
Financial Analyst I

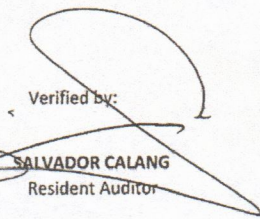
Certified Correct by:


JASMINE C. GALENZOGA
Administrative Officer IV

Noted by:


NAZARIO D. VILLAMOR JR.
Head of Operating Units

Verified by:


SALVADOR CALANG
Resident Auditor