

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

Consolidated Agency Action Plan and Status of Implementation

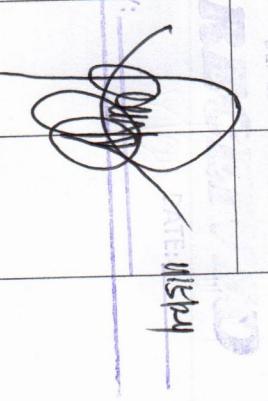
Audit Observation and Recommendations

For the Calendar Year 2023

Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Delay/ Partial/ Non- Implemen- tation	Action Taken/Acc- tion to be Taken	Auditor's Signature
			Action Plan	Person /Dept. Respon- sible	Target Imple- menta- tion Date	From				
AOM no. 2024-01 (2023)	1.) TESDA Training regulation for Driving NC II is not strictly aligned with the requirement set under LTO Memorandum Circular No. 2019 – 2176 for accredited Driving schools, thus, the mission of the TESDA in providing quality training might be compromised to the disadvantage of the trainees.	We recommend the management the following: 1. Upgrade the vehicles used in Driving NC II Course; 2. To follow up the necessary documents like the deed of donation, original certificate of registration, etc. to Donor – BIR central office for the transfer the ownership of the 3 motor vehicles in the name of LNNAIS.	The management will provide necessary requirement per LTO memorandum circular such as but not limited to such as but not limited to the dashboard cameras, separate brake pedals, and proper markings to ensure quality trainings of our students.	Driving Instruc- tor/ VSA	Marc h 2024	De- ce- mber 20 24	Fully imple- mented			
	3)Provide the needed requirements per LTO memorandum circular such as but not limited to dashboard cameras, separate brake pedals, and proper markings to ensure quality trainings of its students.	LNNAIS received the original OR from Presidential Mgt Staff and received verbal response from BIR that they are still locating the requested document from their central office.	Letter request already sent to BIR and PMs.							
	4. Make representation with the central office to purchase new vehicle	LNNAIS received brand new 4x4 pick up with mobile training laboratory								

COMMISSION ON AUDIT
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		intended for NC II Driving Course.		for community-based training which can be used for Driving NC II also.				COMMISSION ON AUDIT DEPARTMENT OF FINANCE	
AOM no. 2024-02 (2023)	2.) The submission of the monthly/quarterly financial statements/report related supporting documents/schedules was delayed from 11 to 355 calendars contrary to section 60, volume 1 of the Government Accounting Manual (GAM) and Executive Order (EO) No. 292 series of 1997 and reiterated under section 5.5b of COA circular no. 2015-002, thus hindered the timely audit of the transactions and immediate correction of noted deficiencies.	We recommend that Management:	<p>a. Instruct the accountant/financial analyst to strictly comply with existing COA rules and regulations on the timely submission of the required financial statements/reports and its related schedules and supporting documents to the audit team; and</p> <p>b. Advise the accountant/financial analyst to employ strategies to comply the audit requirements.</p>	The management required the previous financial Analyst to work on the required reports and their submission to the Commission on Audit as soon as possible through a memorandum issued on February 21, 2024.	The management required the previous financial Analyst to work on the required reports and their submission to the Commission on Audit as soon as possible through a memorandum issued on February 21, 2024.	Previous us 2024	March 2024	April 2024	Fully Implemented
AOM no. 2024-03 (2023)	The prior Year's expenses amounting to P 48,383.38 were recorded as the current year's expenses, resulting in an overstatement of the current year's expenses and understatement of prior year's expenses contrary to PD No. 1445 and GAM, thus affecting the fair presentation of its financial statements.	We recommend the management require the accounting unit to:	<p>(a) Obligate expenses as account payables at the end of the calendar year and ascertain the accurate balance of payable account with the use of subsidiary ledgers.</p> <p>(b) Ensure that payables are properly supported with complete documents.</p>	The management takes your recommendation to issue a memorandum to all concerned personnel. The memorandum will serve as a reminder to submit all their claims for the current year promptly to ensure accurate and timely recording of financial transactions.	The management takes your recommendation to issue a memorandum to all concerned personnel. The memorandum will serve as a reminder to submit all their claims for the current year promptly to ensure accurate and timely recording of financial transactions.	Financial analyst 2024	March 2024	April 2024	Fully Implemented



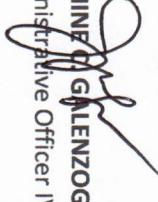
SECRETARY

BS: 15/04

dated October 22, 2015,
thus, resulted
overstatement of
accounts by P
1,910,409.13.

(COA) on March 15, 2024,
for the signature and
approval of the Audit
Team Leader.

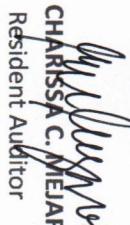
Prepared by:


JASMIN G. GLENZOGA
Administrative Officer IV

Certified Correct by:


MARIBETH C. JURAWAN
Head of Operating Units

Verified by:


CHARISSA C. M. FLORES
Resident Auditor

COMMISSION ON AUDIT
DEPARTMENT OF FINANCE
DATE: 11/15/24

