

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

Agency Action Plan

Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Delay/Partial/Non-Implementation.	Action Taken/Accepted	Auditor's Signature
			Action Plan	Person /Dept. Responsible	Target Implementation Date					
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. 3 Provide the needed requirements per LTO memorandum circular such as but not limited to dashboard cameras, and separate brake pedals, and proper markings to ensure quality trainings of its students. 4. Make representation with the central office to purchase new vehicle	The management will provide necessary requirement per LTO memorandum circular such as but not limited to the dashboard cameras, separate brake pedals, and proper markings to ensure quality trainings of our students. Letter request already sent to BIR and PMS. 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. LNNAIS received brand new 4x4 pick up with mobile training laboratory	Driving Instructor/VSA	March 2024	December 2024	Fully Implemented			

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 DEPT. OF LABOR & INDUSTRY
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		intended for NC II Driving Course.	for community-based training which can be used for Driving NC II also.						
AOM no. 2024-02 (2023)	2.) The submission of the monthly/quarterly financial statements/report and 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: 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 b. Advise the accountant/financial analyst to employ strategies to comply the audit requirements.	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. Financial Statements and Trial Balances was submitted on February 29, 2024, Bank Reconciliations all accounts were submitted on March 15, 2024 Journal Entry Voucher submitted on Oct. 24, 2024	Previous Financial Analyst	March 2024	December 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: (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. (b) Ensure that payables are properly supported with complete documents.	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 Accounting officer followed the accrual	Financial Analyst	March 2024	April 2024	Fully Implemented		



		(c) Effect the necessary adjusting entries to correct the balances recognized in the financial statements. (d) Stop the practice of allowing the charging of prior year expenses in the current year expenses.	method of accounting for FY 2023 and 2024.						
AOM no. 2024-04 (2023)	4.) Non-submission of complete documentary requirements to support the payment of representation allowance amounting to P120,000.00 violates the COA Circular No. 2023-004 dated June 14, 2023, thereby casting doubt as to its propriety and regularity.	We recommend the management to: a. Require the concerned personnel to submit the required documents as required by the COA circular no. 2023-004 dated June 14, 2023 to preclude suspension of transactions and b. Strictly adhere to the documentary requirements as provided in the COA Circular 2012-01	The management promptly acted and submitted all the necessary previously lacking documents. These documents include the Certification from the Supply Officer and the approved Daily Time Record (DTR) from the Human Resource Department. The submission of these documents occurred on March 15, 2024.	Financial analyst / Supply Officer / HR	March 2024	April 2024	Fully Implemented		
AOM no. 2024-05 (2023)	5.) Various unserviceable Property, Plant, and Equipment (PPEs) with an aggregate amount of P 1,910,409.13 were not reported in the Inventory and Inspection Report for unserviceable property (IIRUP) as of December 31, 2023, which violates COA Circular No. 2015-007	We recommend the management to require the property officer to prepare Inventory and Inspection report of Unserviceable Property (IIRUP) for the unserviceable properties amounting to P 1,910,409.13 which will be the basis for dropping the said PPEs from the books.	The management has taken prompt action, and the supply officer has successfully prepared the Inventory and Inspection Report of Unserviceable Properties amounting to P 1,910,409.13. We are pleased to inform you that the report has been duly submitted to the Commission on Audit	Supply Officer	March 2024	April 2024	Fully Implemented		

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Prepared by:

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Certified Correct by:

~~MAXIMAR C. JUMAWAN~~
Head of Operating Units

Verified by:

CHARISSA C. MEJARES
Resident Auditor

COMMISS D'ON AUDIT
DEFECTIVE
DATE: 11/15/14