

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 2024

COMMISSION ON AUDIT
 DEPED DIV. LANAOG DEL NORTE
 BY: 
 DATE: 9/20/24

Ref.	Audit Observation	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Delay/Partial/Non-Implementation.	Action Taken/Action to be Taken	Auditor's Validation
			Action Plan	Person/Dept. Responsible	Target Implementation Date					
25-001-101 (2024)	The non adjustment of twelve (12) unreleased checks totaling 884,256.49 which remained at the custody of the disbursing officer, understate the Cash in Bank and accounts payable accounts by the same amount that consequently affected management assertions on accuracy and reliability of the said accounts as of December 31,2024	The disbursing officer to prepare schedule of unreleased checks every end of the year to be submitted to the finance officer.	The disbursing officer to prepare a schedule of unrelease checks at the end of each calendar year. This schedule will be submitted to the finance officer for proper monitoring and reconciliation.	Disbursing Officer	April 2025	December 2025	Fully Implemented		Submitted copies of 12 Disbursement Vouchers (DVs) that have been received by the suppliers for the unreleased checks mentioned in the AOM.	Fully Implemented
										Fully Implemented
							Fully Implemented			Fully Implemented
2025-02- (2024)	The propriety and reasonableness of fuel, oil and lubricant expense account amounting to P511,912.80 could not be determined due to improperly	Require all drivers to use the suggested pro-forma Driver's Trip Ticket and monthly report of official travels as shown in Annex A and B herein.	A training session will be scheduled to provide guidance on how to accurately complete these forms to all drivers. Drivers will be required to submit their completed trip tickets	All drivers	April 2025	December 2025	Fully Implemented		Submitted after activity report	Fully Implemented

	accomplished driver's trip ticket, monthly report of official travels and the monthly report of fuel consumption contrary to the provision of COA circular no 77-61 dated September 26,1997	Assign personnel to review and check all Driver's Trip Ticket to ensure that all necessary data are properly accomplished	To issue office order for the supply officer to review and monitor driver's trip ticket and monthly report for official travel to ensure it is properly accomplished.	Supply Officer	April 2025	December 2025	Fully Implemented		Issued Office Order no. 024A dated 2/27/2025 and 071 dated 7/2/2025	Fully Implemented
		Prepare the monthly report of fuel consumption, include all necessary data, and used the suggested pro-forma report as shown in Annex	To submit copies of the revised format of driver's trip tickets and Monthly report of fuel consumption by July 2025	Supply Officer	April 2025	December 2025	Fully Implemented			Fully Implemented
2025-003)-(2024)	The Biological Asset account totaling P1,086,650.80 at year end was unreliable due to (a) various discrepancies noted from the balances of the biological assets per book and per property records due to non-recognition of various purchases, sales, increase/decrease of value of biological assets, price/physical change and unrecognized birth and death of biological assets; (b) non-preparation/non-	Instruct all the biological asset/caretakers to promptly prepare and submit the quarterly report on biological asset (QRBA)	All biological asset caretakers will be instructed to prepare the quarterly report on biological asset (QRBA) promptly. A deadline for submission will be set at the end of each quarter.	Biological Asset Caretakers	June 2025	December 2025	Fully Implemented		Submit minutes of meeting held on March 24,2025	Fully Implemented
		Instruct all the biological asset caretakers to properly fill-out all data required in the biological asset property card (BAPC)	Each caretaker will receive a copy of the BAPC along with a detailed guide outlining the necessary information for completion. A training session will be conducted to explain the importance of accurate data entry and provide instructions on how to fill out the card. Caretakers will be required to submit the completed BAPCs by July 2025.	Biological Asset Caretakers	June 2025	December 2025	Fully Implemented		Submitted copies of BAPCs to COA on July 31,2025	Fully Implemented

	submission of quarterly report of biological asset (QRBA) /biological Assets Property card (BAPC) and (c) Improper and insufficient preparation of BAPC and Subsidiary Ledger card (SL) thus, affecting its fair presentation in the financial statements.	Instruct the Finance Officer to prepare different SL for each type of biological asset	The Finance Officer will prepare subsidiary ledger for each type of biological asset includes categorizing the assets and gathering relevant financial data and enter this data into the appropriate ledgers, followed by a thorough review for accuracy.	Finance officer	June 2025	December 2025	Fully Implemented		Submitted copies of BA Subsidiary Ledger to COA on July 31,2025	Fully Implemented
		Instruct the Finance officer and biological asset caretaker to reconcile their records	Finance officer and biological asset caretaker will review their respective records to identify discrepancies. A joint meeting will be scheduled to discuss and resolve any differences. Each party will update their records based on the agreed findings. By end of July 2025, the reconciliation is complete.	Finance officer	June 2025	December 2025	Fully Implemented		The reconciled reports of the biological asset caretaker and the finance officer such as BAPC, SL of BA and JEV No. '06-2025-07-51 and 06-2025-07-56 to COA on 7/31/2025	Fully Implemented
		Instruct the Finance Officer to recognize in the books of accounts all changes in fair values due to price/physical changes	The Finance Officer will review all biological assets to identify any changes in fair values resulting from price or physical changes. Relevant data will be documented and analyzed. Adjustments will be made in the accounting records to reflect these changes accurately.	Finance officer	June 2025	December 2025	Fully Implemented			Fully Implemented
		Instruct the Finance Officer to recognize in the book of accounts all birth/death of biological assets.	The Finance Officer will establish a tracking system to record all occurrences of births and deaths promptly. This information will be documented accurately in the accounting records to	Finance officer	June 2025	December 2025	Fully Implemented			Fully Implemented

		reflect changes in asset value.								
2025-04 (2024)	The propriety and accuracy of repairs and maintenance expense account amounting to P 363,438.87 could not be determined due to a. non capitalization of major repairs amounting to P126,181.02; b. inclusion of non-repair related expenses amounting to 14,136.06 and c. specifications for the procurement of tires and battery with an aggregate amount of P 29,000 were not based on relevant characteristics, functionality and/or performance requirements contrary to the provisions of GAM for NGAS and the 2016 revised IRR of RA 9184.	a. Require the finance officer to prepare a JEV to capitalize the major repairs for CY 2024 amounting to P126,181.02 including all affected account.	a. The finance officer to prepare and submit Journal Entry Voucher by end of March 2025.	Finance Officer	March 2025	December 2025	Fully Implemented		The finance officer prepared and submitted JEV 06-2025-03-22 dated March 31, 2025 on April 10, 2025	Fully Implemented
		b. Required the finance officer to observe proper treatment of all expenses incurred for the renewal of the motor vehicles.	b. The finance officer will provide copy of disbursement vouchers related to the payment of renewal of vehicle registration.	Finance Officer	July 2025	December 2025	Fully Implemented		Submit copy of Disbursement vouchers for the renewal of vehicle registration. on October 10, 2025	Fully Implemented
		c. Require the instructor to stop referring brand names in preparing the purchase request but rather indicate detailed specifications instead.	c. To provide copies of purchase request for FY 2025.	Instructors			Fully Implemented		Provided copies of purchase request on June 30, 2025	Fully Implemented

COMMISSION ON AUDIT

DEP-ED DIV. LARIAN DEL NORTE


Prepared by:

Certified Correct by:

Verified by:


JASMINE D. GALENZOGA
 Administrative Officer IV


MAYNARD C. JUMAWAN
 Head of Operating Units


CHARISSA C. MIELARES
 Resident Auditor

