



Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OFFICE OF BATAAN

SEP 30 2026

DIVISION MEMORANDUM

No. 471, s. 2026

**ENHANCING AUDIT EFFECTIVENESS: STRENGTHENING AUDIT
PROCEDURES, DOCUMENTATION, AND TEAM
COORDINATION**

To: Assistant Schools Division Superintendent
Chief Education Supervisors, CID and SGOD
Education Program Supervisors
Public Schools District Supervisors
Executive Committee Members
PESPA President
BOPSSA President
Secondary Principals – Fiscally Autonomous School
Senior Bookkeepers – Fiscally Autonomous School
Disbursing Officers – Fiscally Autonomous School
SDO Finance Team
COA Auditors and Personnel
All Others Concerned

1. Anchored on Presidential Decree No. 1445, otherwise known as the *Government Auditing Code of the Philippines*, particularly *Sections 4 and 124*, the conduct of the training **"Enhancing Audit Effectiveness: Strengthening Audit Procedures, Documentation, and Team Coordination"** supports the Department of Education's commitment to sound financial management, internal control, and accountability in the administration and utilization of government funds and property.
2. The activity will be held on **October 7, 2026**, from **8:00 a.m. to 1:00 p.m.**, at **Bulwagan ng mga Bayani at Banal (BBB)**, SDO Bataan, Calaylayan, Abucay, Bataan.
3. This activity aims to:
 - a. Strengthen participants' understanding of audit procedures and internal control practices;
 - b. Enhance the proper preparation, organization, and maintenance of audit documentation and working papers;
 - c. Reinforce compliance with applicable accounting, budgeting, and audit requirements;



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- d. Promote effective coordination and communication among personnel involved in audit-related activities; and
 - e. Identify practical measures for addressing audit concerns and improving the efficiency of audit operations.
4. A **registration fee** in the amount of **Five Hundred Pesos (P500.00)**, inclusive of meals, shall be charged against the **Maintenance and Other Operating Expenses (MOOE)**. For participants from *Implementing Units*, payment shall be made through the **SDO Cashier Section** not later than **October 6, 2026**.
5. Attached are the list of participants and the training matrix.
6. This Memorandum shall serve as the Travel Authority for the Participants (see Enclosure).
7. Attendance is required for all participants. No proxies are allowed.
8. Immediate and wide dissemination of this Memorandum is desired.

CAROLINA S. VIOLETA, EdD, CESO V
Schools Division Superintendent

/AS1/AS2
September 30, 2026



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October 7, 2026

List of Participants

NO.	NAME	STATION
1	CAROLINA S. VIOLETA, EdD, CESO V	SDO BATAAN
2	JERRY DIMLA CRUZ, DEM, CESO VI	SDO BATAAN
3	ROBERTO C. PANTIG, PhD	SDO BATAAN
4	RAMON C. PEREZ	SDO BATAAN
5	ATTY. HAZEL C. DILIG - CARANDANG	SDO BATAAN
6	PILAR C. IGNACIO	SDO BATAAN
7	MYRA V. DILIG	SDO BATAAN
8	RHODORA C. GANZON	SDO BATAAN
9	ENGR. MARIA AMIELEEN DJ. GABAYA	SDO BATAAN
10	RICHARD M. ALBORO	SDO BATAAN
11	DR. LUIGI MENDOZA	SDO BATAAN
12	LORENA M. INLONG	SDO BATAAN
13	ROSALIE JOY G. TRINIDAD	SDO BATAAN
14	ETHEL JOYCE BARTOLOME	SDO BATAAN
15	JOBELLE S. ANTONIO	SDO BATAAN
16	PAUL JOHN D. DIMLA	SDO BATAAN
17	PATRICIA ROSSELLINNI B. GUINTO	SDO BATAAN
18	CESAR L. VALENZUELA, EdD	BATAAN SCHOOL OF FISHERIES / BOPSSA PRESIDENT
19	CHRISTIAN N. CARIZAL	ALIKABOK ES / PESPA PRESIDENT
20	KRIZZA MARIE S. LOPEZ	SDO BATAAN
21	LOUISE ANNE Q. SAMONTE	SDO BATAAN
22	MARIA FE MARTONITO	SDO BATAAN
23	CHRISTER DAVES SALVADOR	SDO BATAAN
24	AHLENE KAYE M. MATILDE	SDO BATAAN
25	MARIEL C. CABUTAJE	SDO BATAAN
26	HANNAH GRACE D. BARATA	SDO BATAAN
27	MARVIE D. SANTOS	SDO BATAAN / CONCURRENT
28	ERWIN C. CABANA	SDO BATAAN / CONCURRENT



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NO.	NAME	STATION
29	JOYJEN N. QUIÑONES	SDO BATAAN
30	BERNA LIZA DAGON	SDO BATAAN
31	MARITES A. SANCHEZ	SDO BATAAN
32	ROSE ANN G. CALLO	SDO BATAAN
33	MOONYNA G. ALIPIO	SDO BATAAN
34	SHERYL ANN JAIME	SDO BATAAN
35	KIMBERLY S. ICAWAT	SDO BATAAN
36	MARINEL D. LINTAG	SDO BATAAN
37	MARY JOY L. QUINTERO	SDO BATAAN / CONCURRENT
38	MYLENE R. ALCANTARA	SDO BATAAN
39	LOISELAINE CASILAG	SDO BATAAN
40	SARAH JOY M. SIOSON	SDO BATAAN
41	MHARA C. ESTEVES	SDO BATAAN
42	JERALD SUNGA	SDO BATAAN
43	ROSALIE T. TOLEDO	B CAMACHO NHS
44	JONNALYN V. ORTEGA	B CAMACHO NHS
45	ANGELINA H. AMISTOSO	BALSIK NHS
46	EDWIN B. MANALAD	BALSIK NHS
47	ROSARIO B. DE LEON	BATAAN SCHOOL OF FISHERIES
48	MELODY B. MARQUEZ	BATAAN SCHOOL OF FISHERIES
49	GEMMA M. SAGUN	EC BERNABE NHS
50	NHORLEEN G. DIMARUCOT	EC BERNABE NHS
51	REGINA ALEISANDRA R. BUSTILLOS	HERMOSA NHS / CONCURRENT
52	JEROME L. AGUILAR	HERMOSA NHS
53	MARIA MIMOSA R. MESINA	JC PAYUMO JR MHS
54	ROBIN JAMES P. ATIENZA	JEAG MHS
55	MARIA LINDA L. BAYLOSIS	JEAG MHS
56	ANNABEL A. GALICIA	LAMAO NHS
57	ROBERTO C. DELOS REYES	LAMAO NHS
58	ANGIE ROSE B. CAYANAN	LIMAY NHS
59	JOHN REX B. DIZON	LIMAY NHS
60	ANJELLA B. ARCEO	LUAKAN NHS / CONCURRENT
61	ARVIE JOHN L. SANTOS	LUAKAN NHS



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NO.	NAME	STATION
62	EDJEAN F. MADRIGAL	MAGSAYSAY IS / CONCURRENT
63	MELANIE I. SIMSUANGCO	MAGSAYSAY IS
64	MARIA FE M. RODRIGUEZ	MARIVELES NHS-CABCABEN / CONCURRENT
65	MARIA CECILIA D. TIMPOG	MARIVELES NHS-CABCABEN
66	MYRNA B. TIHIM	MARIVELES NHS-POBLACION
67	REYNALDO S. RUBIA	MARIVELES NHS-POBLACION
68	SATHIA APRIL N. MILLARES	MORONG NHS / CONCURRENT
69	MARICEL A. ALOQUINA	MORONG NHS
70	RHEA KATRINA D. PAULE	ORANI NHS
71	RONNIE D. DELA CRUZ	ORANI NHS
72	LEO S. MUÑOZ	PABLO ROMAN NHS
73	MIKE JUSTINE N. MANALAD	PABLO ROMAN NHS
74	GLAIZA J. DABU	PAGALANGGANG HS
75	RUBY G. MAGCALAS	PAGALANGGANG HS
76	MARY ROSE I. SALONGA	SAMAL NHS
77	BENILDA B. DE GUZMAN	SAMAL NHS
78	MARK JENO GAOR	BHSA
79	KAREN MACALINAO	BHSA
80	MARICEL YAP-SOBREVIÑAS	COMMISSION ON AUDIT
81	JUSTINE SILLORIQUEZ	COMMISSION ON AUDIT
82	EDNA TOLENTINO	COMMISSION ON AUDIT
83	ROSEMARIE SARIO	COMMISSION ON AUDIT
84	IRISH JOY DONGON	COMMISSION ON AUDIT
85	MARY CZARINA Q. CARREON	COMMISSION ON AUDIT
86	NOMOLOS C. ENRIQUEZ	COMMISSION ON AUDIT
87	JOSHUA BENEDICT DE LEON	COMMISSION ON AUDIT
88	DIETHER SANCHEZ	COMMISSION ON AUDIT



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Training Matrix

Time	Activity	
7:30 a.m. – 8:00 a.m.	<i>Arrival of Participants Registration</i>	Registration Committee
8:01 a.m. – 8:15 a.m.	<i>Opening Program National Anthem Prayer</i>	AVP
8:16 a.m. – 8:30 a.m.	<i>Acknowledgment of Participants</i>	JERRY DIMLA CRUZ, DEM, CESO VI Assistant Schools Division Superintendent
8:31 a.m. – 9:00 a.m.	<i>Opening Remarks</i>	CAROLINA S. VIOLETA, EdD, CESO V Schools Division Superintendent
9:01 a.m. – 10:00 a.m.	<i>Financial Management and Audit Procedures</i> <i>Accounting processes relevant to audit; financial records and supporting documents; audit trail; common accounting-related audit concerns</i>	MYRA V. DILIG Accountant III
10:01 a.m. – 10:30 a.m.	HEALTH BREAK	
10:31 a.m. – 11:00 a.m.	<i>Audit Documentation and Working Papers</i> <i>Proper documentation; organization and completeness of supporting documents; reconciliation; preparation and maintenance of audit working papers</i>	MYRA V. DILIG Accountant III
11:01 a.m. – 12:00 p.m.	<i>Session 3: Budget Management and Compliance</i>	RHODORA C. GANZON Administrative Officer V – Budget



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	<i>Budget processes; allotment and obligation monitoring; budget utilization; supporting documents; common budget-related audit concerns</i>	
12:01 p.m. – 1:00 p.m.	LUNCH BREAK	
1:01 p.m. – 1:30 p.m.	<i>Open Forum</i>	MYRA V. DILIG Accountant III RHODORA C. GANZON Administrative Officer V – Budget
1:31 p.m. – 1:45 p.m.	<i>Key takeaways; identified concerns; recommended practices and action points</i>	MYRA V. DILIG Accountant III RHODORA C. GANZON Administrative Officer V – Budget
1:46 p.m. – 2:00 p.m.	<i>Closing Program</i>	Training Team