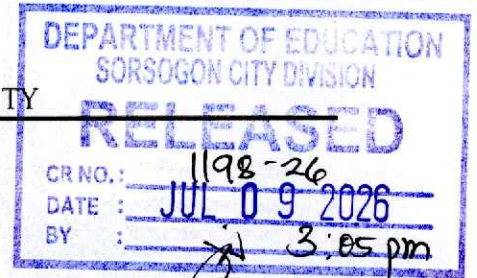




Republic of the Philippines
Department of Education

REGION V
SCHOOLS DIVISION OF SORSOGON CITY

Office of the Schools Division Superintendent



MEMORANDUM

TO: Assistant Schools Division Superintendent
Chief Education Supervisors (SGOD & CID)
Concerned Section/Unit Heads
Concerned Accountable Officers
All Others Concerned

FROM: **WILLIAM E. GANDO, CESO VI**
Schools Division Superintendent

SUBJECT: SUBMISSION OF RESPONSES AND ACCOMPLISHED AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION (AAPSI) ON THE CY 2025 COA AUDIT OBSERVATION MEMORANDUMS (AOMs)

DATE: July 9, 2026

1. Pursuant to the Management Letter issued by the Commission on Audit (COA) Regional Office No. V dated May 18, 2026, regarding the audit of accounts and operations of the Schools Division Office of Sorsogon City for Calendar Year 2025, this Office hereby directs all concerned Section Heads, Unit Heads, and accountable personnel who have received Audit Observation Memorandums (AOMs) to immediately prepare their respective management responses and justifications.
2. In compliance with Section 100 of the General Provisions of the General Appropriations Act of FY 2025 (RA No. 12116), all concerned individuals are strictly mandated to accomplish the attached Agency Action Plan and Status of Implementation (AAPSI) template.
3. To allow sufficient time for reviewing, consolidating, and finalizing the overall agency submission ahead of the regulatory deadline, all accomplished responses and AAPSI forms, along with complete supporting documents, must be submitted to the Office of the Assistant Schools Division Superintendent **on or before July 14, 2026.**



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4. Section and Unit Heads are directed to closely supervise the preparation of these documents to ensure that the targets and action plans committed in the AAPSI are specific, measurable, realistic, and time-bound.
5. Failure to submit the required responses within the internal deadline may jeopardize the timely submission of the SDO's consolidated report to the Commission on Audit.
6. For strict compliance and immediate action.



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Republic of the Philippines
 Technical Education and Skills Development Authority
DEPARTMENT OF EDUCATION DIVISION OF SORSOGON CITY

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION
 Audit Observations and Recommendations
 For Calendar Year (CY) 2025
 As of _____

Ref.	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial/Delay/Non-Implementation, if applicable	Action Taken/Action to be Taken
			Action Plan	Person/Dept. Responsible	Target Implementation Date				
					From	To			

Agency sign-off:

Name and Position of Agency Officer

Date

Note: Status of Implementation may either be (a) Fully Implemented, (b) Ongoing, (c) Not Implemented, (d) Partially Implemented, or (e) Delayed