ACTION PLAN MONITORING TOOL

Sector:	Local Government Sector	Prepared by:	For: FRANCES MARIE O. UBAG	Date:	12/01/2025
Team:	G- Team R7-03				
Audited Agency	Municipality of La Libertad	Approved by:	ROSARIO B. VILLALUZ	Date:	12/01/2025
Audit Period	CY 2024				
AAR Date					

Ref.	Audit Observation	Recommendation	Agency Action Plan				Status of Implementation	Reason for Partial/Non-Non-Implementation, if applicable	Action Taken/Action to be Taken	RESULTS of COA VALIDATION				
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					From	To						From	To	
AAR 2024	The Municipality of La Libertad did not effectively follow the guidelines and procedures specified in COA Circular No. 2020-006 dated January 31, 2020, regarding the one-time cleansing of PPE, thus affecting the fairness of presentation of the PPE accounts amounting to ₱401,189,329.31 in the financial statements at year-end and depriving the government's access to reliable and useful information for decision-making and accountability for these assets.	We recommended that the Municipal Mayor issue an Office Order reconstituting the Inventory Committee with adequate members, including at least one member from each of the Accounting and Property Divisions/Units, and temporarily relieve them of all their regular duties until the physical inventory process is complete. We further recommended that once created/reconstituted, the Inventory Committee: Strictly follow the guidelines and procedures for conducting the physical count of PPE. This includes recognizing PPE	To conduct physical verification by 2026 and to prepare the necessary reportorial requirements.	Office of the Municipal Treasurer Office of the Municipal Accountant	January 2026	December 2026	Not yet implemented	Lack of manpower	To assign personnel who will be responsible for the physical verification.		Not Implemented Not Implemented			Management still had not submitted the Office Order reconstituting the Inventory Committee. For verification; awaiting the submission of the reconciliation of the PPEs per count and records.

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		items found at the station and disposing of items that are non-existent or missing. The Accountant and Property Officer should reconcile their records based on the results of the actual physical count and make any necessary adjustments;												
		Adopt a uniform numbering system for PPE property numbers and require the Property Unit to update the property stickers according to the prescribed format and include all the necessary information as specified in Sections 5.6 and 5.7 of COA Circular No. 2020-006 dated January 31, 2020; and									Not Implemented			For further verification upon Agency's submission of the RIPE.
		Prepare the PIP for approval by the Municipal Mayor and submit the same to COA at least 10 calendar days before the scheduled start of inventory activities.									Not Implemented			Management has yet to submit the PIP.

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AAR 2024 2023	The accuracy and reliability of the LRN account totaling ₱13,165,828.64 could not be ascertained due to various deficiencies noted, contrary to COA Circular No. 2015-008 dated November 23, 2015, thereby affecting the fair presentation of the account in the financial statements.	We reiterated our recommendation that the Local Chief Executive create an Inventory Committee to focus on the physical count of local roads and enjoin the Municipal Engineer, Municipal Accountant, and Municipal Treasurer to strictly comply with the accounting and reporting guidelines on the local roads asset management system pursuant to COA Circular No. 2015-008 dated November 23, 2015.	To mobilize the LRN Inventory team created and utilize the data coming from the Engineering Department for recording purposes	Office of the Municipal Treasurer Office of the Municipal Engineer	January 2026	December 2026	Not yet Implemented	No manpower to lead the Inventory Team due to the absence of the Municipal Treasurer.	To mobilize once a Municipal Treasurer is appointed.,		Not Implemented			Management still had not submitted the Office Order reconstituting the Inventory Committee.
		We further recommended and the Municipal Engineer agreed to provide the Municipal Accountant and the Municipal Treasurer with a complete description and segregation of road components for road projects.									Not Implemented			Management still had no Municipal Treasurer.
		We furthermore recommended and the Municipal Accountant agreed to disclose the total road network system in the									Not Implemented			For verification; awaiting the submission of the Notes to FS for CY 2025.

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		Notes to Financial Statements.												
AAR 2024 2022 2021 2020 2016 2007	The existence, validity, and correctness of the Inventory accounts totaling ₱3,013,247.40 as of December 31, 2024, have not been established due to (a) non-conduct of the year-end physical count, (b) non-compliance with the Perpetual Inventory Method, and (c) non-maintenance of supplies ledger cards and stock cards by the Offices of the Municipal Accountant and Municipal Treasurer, respectively, which goes against the provisions set forth in the NGAS Manual for LGUs, Volume 1, thereby, affecting the fairness of the presentation of these accounts in the financial statements. *From AAR 2016 and 2007:*	We recommended that the: Local Chief Executive reconstitute the Inventory Committee to include members who can be relieved of their regular duties to devote full time to conducting the physical inventory taking until the same is completed; and Inventory Committee prepare and submit a copy of the inventory reports to the Auditor to verify compliance with Section 124 of the NGAS Manual for LGUs; We further recommended and the Municipal Accountant and Municipal Treasurer agreed to maintain the supplies ledger cards and stock cards, respectively. We furthermore recommended and the Municipal Accountant agreed to strictly follow the	To conduct physical verification by end December 2025 and according adjust the balance per books. Revise the method of recording per books. Strictly implement and monitor the ARE.	Office of the Municipal Treasurer Office of the Municipal Accountant	November 2025	December 2026	Not Yet Implemented				Not Implemented Not Implemented Not Implemented Not Implemented			Management still had not submitted the Office Order reconstituting the Inventory Committee. Management still had not submitted the Inventory Reports to the Audit Team. For verification; awaiting the submission of the records. For verification; awaiting the submission of the records.

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	Current year purchases of movable Property, Plant and Equipment (PPE) totaling ₱5.67 million were not fully accounted for, hence precluding the determination of the validity of the said payments.	Perpetual Inventory Method for recording purchases of supplies and materials as required in the NGAS Manual. We further recommended that the Municipal Mayor ensure that the conduct of physical inventory is regularly undertaken yearly.									Not Implemented			For verification; awaiting the submission of the Inventory Reports.
		From AAR 2016 and 2007: Municipal Treasurer, as property custodian in the absence of a General Services Officer, secure all copies of the ARE and update the filing thereof, ensuring that these are principally considered especially during the separation of accountable officers from the government service;									Not Implemented			For verification; awaiting the submission of the records.
		Municipal Accountant invariably require that the ARE be fully complied with, in from and quantity, as an indispensable									Not Implemented			For verification; awaiting the submission of the records.

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		supporting documents for purchases of movable PPE; Management submit the Schedule of PPE additions and disposals from CYs 2014-2016, complete with data on the property tag, ARE, accountable officer, office/location of the equipment, and the actual DVs and ARE; otherwise, those that cannot be accounted for shall be accordingly disallowed; and									Not Implemented			For verification; awaiting the submission of the records.
		Municipal Accountant attaches the formatted and detailed schedule of PPE additions and disposals to the yearly financial report of the LGU and regularly updates it to facilitate the conduct of the physical inventory and to pinpoint responsibility for government properties.									Not Implemented			For verification; awaiting the submission of the records.
AAR 2024	Biological Assets valued at ₱457,500.00 that have been in the books for more than five years, were not stated at fair value as of the reporting date due to the	We recommended and the Municipal Agriculturist agreed to: Conduct an inventory of breeding stocks as of the end of each year and	To verify the existence of this Biological Assets and accordingly adjust in the books	Office of the Municipal Agriculture	November 2025	December 2026	Not yet Implemented				Not Implemented			For verification; awaiting the submission of the inventory report.

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	non-submission of the Inventory Report of Breeding Stocks and the prevailing market price for each item by the Municipal Agriculturist to the Municipal Accountant, contrary to Section 4.5.1 of COA Circular 2016-004 dated September 30, 2016, and the pertinent provisions of the IPSAS 27, thus, rendering the existence and valuation of the account presented in the financial statements doubtful and unreliable.	thereafter render a report including the fair market value of these items to the Municipal Accountant, for proper recording in the books of the LGU; and		Office of the Municipal Accountant										
		Keep a systematic record of the Municipality's breeding stocks, reporting births, deaths, and disposal, and in case of death and disposal, facilitate request for relief of accountability in accordance with COA Circular No. 92-386 dated October 20, 1992, to appropriately drop the amount from the books.									Not Implemented			For verification; awaiting the submission of the records.
		We further recommended and the Municipal Accountant agreed to disclose the composition of the Biological Assets account in the Notes to Financial Statements in accordance with IPSAS 27 to provide relevant information that may affect the fairness of the presentation of the financial statements.									Not Implemented			For verification; awaiting the submission of the CY 2025 Notes to Financial Statements.

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AAR 2024	The unexpended balances of the LDRRMF from prior years amounting to ₱25,522,828.72 which were transferred to the Special Trust Fund (STF) were not considered and integrated into the LDRRMFIP for CY 2024, contrary to Sections 5.1.2 and 5.1.15 of COA Circular No. 2012-002 dated September 12, 2012 and may result in inefficiencies in allocating and utilizing funds for disaster risk reduction and management efforts, as well as missed opportunities for disaster resilience and preparedness initiatives.	We recommended that the LDRRMO: Include PPAs that are chargeable against the prior years' unexpended LDRRMF in the annual LDRRMFIP of the current year, in accordance with the format prescribed under Annex A of COA Circular No. 2012-002; and	The balances from prior years are already incorporated in the LDRRMFIP for CY 2026.	MDRRMO Municipal Planning and Development Office	January 2025	December 2026	Implemented				Not Implemented			For verification; awaiting the submission of the LDRRMFIP.
		Establish an efficient review and monitoring system to ensure that the LDRRMFIP complies with the requirements outlined in COA Circular No. 2012-002.									Not Implemented			For verification; awaiting the submission of the LDRRMFIP.

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AAR 2024	Purchases of medicines and animal bite vaccines for RHU and infirmary totaling ₱4,994,218.25 and honoraria for volunteer rescue responders totaling ₱910,798.21 were improperly charged to the LDRRMF inconsistent with Section 5.0 of NDRRMC-DBM-DILG JMC No. 2013-1 dated March 25, 2013 and Sections A and B of DILG MC No. 2012-73 dated April 17, 2012, hence, reducing the funds available for disaster risk reduction and management activities.	We recommended that Management: Desist from charging the cost of medicines and animal bite vaccines for the RHU and infirmary and honoraria for volunteer rescue responders to the LDRRMF; Reimburse the LDRRMF from the General Fund for the cost of honoraria for volunteer rescue responders and medicines and animal bite vaccines charged against the Quick-Response Fund; and Adhere strictly to the provisions of DILG Memorandum Circular No. 2012-73 dated April 17, 2012, and NDRRMC-DBM-DILG JMC No. 2013-1 dated March 25, 2013, on the utilization of the LDRRMF.	The LGU has stopped charging from the DRRM account for drugs and medicines and honoraria after receipt of the AOM 2024 related to this issue. Reimbursement to the LDRRMF will be done in CY 2026 or 2027 once the funds can accommodate the amount.	Office of the Municipal Budget Officer Office of the Municipal Treasurer	June 2025	December 2027	Partially Implemented	Funds for 2025 cannot accommodate the amount to be reimbursed.			Not Implemented Not Implemented Not Implemented			For verification; awaiting the submission of the records. For verification; awaiting the submission of the records. For verification; awaiting the submission of the records.
AAR 2023	The foreign travel of the Municipal Mayor to South Korea costing ₱105,120.00 was made without an approved	We recommended and Management agreed to strictly adhere to the provisions of Section 305(a) of R.A. No. 7160	To retrieve the documents with the responsible person.	Office of the Mayor	06/01/2025	12/31/2025	Not yet implemented	Requesting the documents from the email account of the			Not Implemented			For verification; awaiting the submission of the records.

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	appropriation ordinance as required under Section 4 (1) of Presidential Decree (P.D.) No. 1445 and Section 305 (a) of R.A. No. 7160, otherwise known as the Local Government Code of 1991, and, hence, deemed illegal expenditures. Moreover, the covering disbursement vouchers lacked the required supporting documents, rendering the same irregular.	and Section 4(1) of P.D. No. 1445 in the disbursement of government funds and refrain from using public funds without the proper specific authority of law to avoid audit suspension and/or disallowance. We further recommended and the accountable official concerned agreed to submit the required supporting documents to the Audit Team for validation and evaluation, otherwise the same will be disallowed in audit.		Office of the Municipal Budget Officer				accountable person.			Not Implemented			For verification, Management still had not submitted the required supporting documents.
AAR 2023	Purchases of drugs and medicines, including medical, dental, and laboratory supplies in the total amount of ₱14,546,929.01,were directly recorded as expenses, contrary to Section 114 of the New Government Accounting System (NGAS) Manual for LGUs, Volume I, thus, eliminating the required accounting of the receipt	We recommended that Management install internal control mechanisms by using the RIS to issue medicines and medical supplies and consolidate the same in the Report of Supplies and Materials Issued (RSMI), which shall be submitted to the Municipal Accountant to record the appropriate expense accounts in the books for the supplies consumed.	We will revised our procedures and recording entries for all purchases of drugs and medicines and other inventoriable items to comply with NGAS.	Office of the Municipal Accountant	06/01/2025	12/31/2025	Not yet implemented	No personnel can focus on the implementation or revision of procedures.			Not Implemented			For verification; awaiting the submission of the records.

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	and utilization established through the use of Requisitions and Issue Slips (RIS) and Summary of Supplies and Materials Issued (SSMI), which could result in the misstatement of inventory and expense accounts at the end of the year.	We further recommended that the Municipal Accountant stop the practice of directly recording purchases of pharmaceutical products and medical supplies in the related expense accounts and henceforth record purchases and utilization thereof in accordance with Section 114 of the NGAS Manual for LGUs to present the expense and inventory accounts fairly in the financial statements.									Not Implemented			For verification; awaiting the submission of the records.
AAR 2023	The Municipal Treasurer does not utilize a vault to store her collections nor is a safe provided for the safekeeping of accountable forms such as checks and official receipts, exposing these items to the risk of loss.	We also recommended that Management provide additional security equipment like a CCTV camera or a security guard as additional safeguards of government funds and property to protect them from possible loss or defalcation in consonance with the provision of Sections 2 and 123 of P.D. No. 1445.	To provide CCTV and additional security measures.	Office of the Municipal Accountant	06/01/2025	12/31/2025	Partially Implemented		Locks of the vaults and steel cabinets were installed.		Not Implemented			For verification
AAR 2023	The payments for overtime pay in the total amount of ₱1,172,424.37 to the Chief of Hospital and	We recommended that Management revisit the existing policies, guidelines, rules, and regulations on the payment	To revisit the laws pertaining to the overtime of medical personnel.	Office of the Municipal Health Officer	06/01/2025	12/31/2025	Partially Implemented		We hired additional doctors to “do away” with overtime pay.		Not Implemented			For verification

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	Medical Specialists were not in accordance with existing policies, rules, and regulations provided under CSC-DBM Joint Circular No. 1 s. 2015 dated November 25, 2015, and the Revised IRR of R.A. No. 7305. Moreover, deficiencies in the documentary requirement affect the validity of the payments pursuant to COA Circular No. 2012-01 dated June 14, 2012.	of overtime services to medical personnel in accordance with CSC-DBM Joint Circular No. 1 s. 2015 and the Revised IRR of R.A. No. 7305.		Office of the Municipal Budget Officer					We will revisit and revise the computation as per recommendation.					
		We also recommended that Management review its internal rules and procedures on the rendition of overtime services of their personnel in consonance with the policies and guidelines provided under the aforesaid Joint Circular.									Not Implemented			For verification; awaiting the submission of the supporting records.
		We further recommended that the Municipal Accountant submit the proper documentary requirements, like the duly accomplished DTR, overtime work program, and regular monthly duty hours, for review by the audit team pursuant to COA Circular No. 2012-001.									Not Implemented			For verification; awaiting the submission of the supporting documents.

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		In addition, we recommended that the Municipal Budget Officer submit any additional documents relative to the augmentation of funds for overtime services.									Not Implemented			Management still had not submitted the additional documents.
AAR 2023	Unfilled positions of Local DRRM Officers, mandatory plantilla items in the establishment of Local DRRM Offices (LDRRMOs),are not consistent with Item5.5.3 of the NDRRMC-DILG-DBM-CSC Joint Memorandum Circular No. 2014-1, dated April 4, 2014, thus, hampering Municipality's efforts in mitigating, responding to, preventing, and management of potential disaster risks that may come their way.	We recommended that Management fill up the vacant positions of Local DRRM Officer III and the three assistants to head the LDRRMO with a sense of urgency, in compliance with Item 5.5.3 of the NDRRMC-DILG-DBM-CSC Joint Memorandum Circular No. 2014-1.	No plan to fill up the mentioned position within 2024.	Office of the Mayor Humar Resource Officer	06/01/2025	12/31/2026	Not implemented		No qualified personnel.		Not Implemented			For verification; Audit Team is awaiting the submission of the latest Plantilla.
AAR 2023	The payment of compensation amounting to ₱211,877.50 to personnel hired under	We recommended and Management agreed to adhere to the existing policies and guidelines for hiring contract of service	To revisit guidelines and implement as per guidelines.	Human Resource Officer	06/01/2025	12/31/2025	Partially Implemented		All COS personnel and Job Order Personnel are required to		Not Implemented			For verification

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	the Contract of Service (COS) is not in accordance with the guidelines of CSC-COA-DBM Joint Circular No. 2 dated October 20, 2020, and the terms of the contract of service agreement executed by both the municipality and the individual service worker, consequently rendering the payment thereof irregular.	and job order workers pursuant to CSC-DBM Joint Circular No. 1, dated June 15, 2017. We also recommended and Management agreed to review its internal rules and procedures on the rendition of overtime services of their personnel in consonance with the policies and guidelines provided under the aforesaid Joint Circular. We further recommended and Management agreed that the concerned COS personnel submit the proper documentary requirements, like the properly accomplished DTR, accomplishment report, and regular monthly duty hours, for review and evaluation by the Audit Team.							submit DTRs before payment will be processed.		Not Implemented Not Implemented			For verification For verification
AAR 2022	The consolidated balances of reciprocal accounts, Due from Other Funds and Due to Other Funds for CY 2022 showed an	We recommended that the Municipal Accountant reconcile the balances of the reciprocal accounts under the three funds and book the necessary	To reconcile the said accounts	Office of the Municipal Accountant	06/01/2025	12/31/2025	Not yet implemented	Lack of qualified personnel to do the analysis and reconciliation and necessary journal entry.			Not Implemented			For verification; Audit Team is awaiting the submission of the reconciliation of the reciprocal accounts.

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	unreconciled difference of ₱11,065,087.36, indicating some neglect by the Accounting Office in monitoring and reconciling the accounts, thus rendering both accounts unreliable.	adjustments to bring their balances into an agreement and to closely monitor transactions affecting reciprocal accounts and ensure that these are recorded in the different funds simultaneously to avoid any error of omission. We further recommended Management that transactions between funds be settled immediately in order to minimize monitoring and reconciliation work and, more importantly, to avoid erroneous account balances.									Not Implemented			For verification; Audit Team is awaiting the submission of the reconciliation of the reciprocal accounts.
AAR 2022 2018	The Due to NGAs account, with a total balance of ₱138,690,373.40, includes various fund transfers from national government agencies amounting to ₱125,075,766.58 (or 90.18%), which have remained outstanding for more than two years, and negative balances	We recommended that Management re-evaluate and verify the status of all projects and activities related to the funds due to NGAs. Any unused balances from completed projects should be returned to the source agency. Alternatively, request authority from the source agency to use the balances	To reconcile the said accounts	Office of the Municipal Accountant	06/01/2025	12/31/2025	Not yet implemented	Lack of qualified personnel to do the analysis and reconciliation and necessary journal entry.			Not Implemented			For verification; Management still had not submitted the proof of implementation of the recommendation.

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	aggregating ₱1,836,999.32, contrary to Section 2 of Presidential Decree (P.D.) No. 1445 and the pertinent provisions of COA Circular No. 94-013 dated December 13, 1994, thereby depriving the intended beneficiaries of the immediate use of the benefits that could have been attained therefrom, and the source agencies of the opportunity to put the resources to better use in other activities or agencies that may be in need of assistance.	for other projects that require additional funding. For unimplemented projects, we recommend that Management assess their viability and necessity. If they are deemed viable and necessary, we suggest that Management promptly pursue their implementation. We further recommended that the Municipal Accountant trace or determine the cause(s) of the negative balances and prepare the necessary adjustments to reflect the accurate balances of the Due to NGAs account in the financial statements.									Not Implemented Not Implemented			For verification; Management still had not submitted the proof of implementation of the recommendation. For verification; Management still had not submitted the proof of implementation of the recommendation.
AAR 2021 2017 2016 2013 And 2015 ML	The Cash in Bank – Local Currency, Current Account (LCCA) balance amounting to ₱181,102,938.72 as of December 31, 2021, could not be relied upon due to: (a) the existence of unrecorded/unadjusted reconciling items which	We recommended that Management: exert extra effort to secure the relevant documents pertaining to the unrecorded withdrawals with incomplete documentary requirements, otherwise, it	Reconciliation is already finished from 2009 up to the present for General Fund . There is no bank statement from 2008 to 1998. We are still coordinating with the bank to	Office of the Municipal Accountant Office of the Municipal Budget Officer	06/01/2025	12/31/2025	Partially Implemented	No records available on file for both bank and book for Trust Fund and no bank statement for General Fund	To coordinate with DBP and other banks for the extracted data from their archive for 2008 and below.		Not Implemented			Management still had to locate the relevant documents.

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	have accumulated over the years; (b) non-cancellation of checks which have been outstanding beyond the six month period; and (c) closed bank accounts with an abnormal balance of ₱18,817,031.50 in the books, contrary to Item 3.3 of COA Circular No. 96-011 dated October 2, 1996, and the pertinent provisions of the New Government Accounting Systems (NGAS) Manual, hence affecting the fair presentation of the financial statements.	shall be disallowed in audit; require the Municipal Accountant to review the reconciling items as reflected in the Bank Reconciliation Statement and prepare the necessary adjusting entries to correct the discrepancies noted in accordance with COA Circular No. 96-011 dated October 2, 1996; and verify the closed bank accounts with abnormal balances in the books of accounts and, thereafter, proper reconciliation shall be made to correct the deficiencies. We further recommended that Management submit a written explanation on the disbursement of funds with incomplete documentary requirements and submit the status of the action(s) taken by the Management regarding the unidentified and unreconciled differences between the balance per books and per	get the extracted bank statement from their archive.								Not Implemented Not Implemented Not Implemented			Management still had to locate the relevant documents bef1ore he could prepare the adjusting entry. Management still had to coordinate with the respective banks. Management still had not submitted its justification on the matter.

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		banks, stating the reasons therein why it remained unacted to date. *From AARs 2016 and 2017 - ₱52,140,199.60* We recommended that the Municipal Treasurer and Municipal Accountant reconcile the cashbooks and ledgers at least quarterly in order that differences between the two records can be adjusted right away to ensure the accuracy and reliability of both records as well as to prevent the incurrence of cash overdrafts.									Not Implemented			For verification
AAR 2021	Long outstanding cash advances and receivables from officers and employees in the total amount ₱8,435,513.98, aged over six months to over five years, remained unsettled as of December 31, 2021, due to failure to observe the provisions of COA	We recommended that the Municipal Accountant demand the DO to submit the paid vouchers and settle the unliquidated cash advances from CYs 2009, 2010, 2011, 2013, as mentioned in the accompanying Notes to FS, together with an explanation of why cash advances remained	The outstanding account is the unsubmitted Vouchers from 2009-2010. There are various personnel handling the distribution and releasing of checks during	Office of the Municipal Accountant	06/01/2025	12/31/2025	Partially Implemented				Not Implemented			For verification

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	Circular No. 97-002 and Section 89 of P.D. No. 1445 consistently, thus, exposes government funds to risk of possible loss or misappropriation.	unliquidated as of reporting date. We recommended further that Management require the Municipal Accountant to issue final Demand Letters to the concerned personnel with unsettled cash advances, including those who have retired from service or transferred to other agencies.	that time, thus tracing on the completeness of documents submitted were not done that documents were misplaced. WE are still trying to retrieve the documents.								Not Implemented			For verification
AAR 2021 2019 2017 2013 2011	The Municipality's low rate of collection of Real Property Taxes (RPT) and failure to implement measures to collect these taxes resulted in the accumulation of uncollected RPT Receivables/Special Education Tax (SET) Receivables amounting to ₱9,003,114.88 as of December 31, 2021, thus, depriving the Municipality of regular revenue stream that could have been utilized to finance programs, activities, and other major development	We recommended that the Municipal Treasurer enforce the collection of delinquent real property taxes by strictly implementing Sections 254 and 259 of R.A. No. 7160. We further recommended that Management direct the Accounting and Treasurer's Offices to reconcile their records and account for tax delinquencies. We likewise recommended that Management require the Accountant to prepare a correcting entry to take up	To implement measures to collect taxes such as sending collection letter, etc.	Office of the Municipal Treasurer	06/01/2025	12/31/2025	Partially Implemented				Not Implemented Not Implemented			For verification For verification

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					From	To						From	To	
	projects. Moreover, RPT/SET receivables set-up at the beginning of the year were understated by ₱1,815,224.10 since it was based on estimates and not on the certified list of tax collectibles, contrary to Section 20, Volume I of the Manual on the New Government Accounting System for Local Government Units (MNGAS). Further, the tax receivables per accounting records and tax delinquencies per treasurer's record were not reconciled due to the lack of appropriate records, contrary to Section 111 (1) of P.D. No. 1445, hence affecting the fairness of the balance presented in the financial statements.	the understatement of ₱1,815,224.10 in RPT/SET Receivables for CY 2021 and to henceforth ensure full compliance with the requirement of Section 20 of the MNGAS.												
AAR 2021	The valuation and accuracy of Property, Plant and Equipment (PPE) with a net book value of ₱114,210,809.54 could	We recommended that the Management require the Municipal Accountant to verify its records, review and analyze its depreciation schedule	Most of the CIP under Trust Fund has been transferred to General Fund. There are only a	Office of the Municipal Accountant	06/01/2025	12/31/2025	Partially Implemented	Lack of technically qualified manpower to complete the task.	To continue the reconciliation and transfer.		Not Implemented			For verification; The Audit Team is awaiting the submission of the reconciliation by the Management.

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	not be relied upon due to: (a) non-recognition of depreciation expense on PPE under Trust Fund (TF) which were not transferred to the General Fund (GF); (b) inconsistent application of the five percent (5%) residual in computing depreciation expense; (c) inclusion of semi expendable items under the PPE accounts, contrary to International Public Sector Accounting Standards (IPSAS) 17 and Sections 97 and 104 (i) of the Manual on the New Government Accounting System for LGUs, Volume I (MNGAS), thereby resulting in the misstatement of depreciation expense and PPE accounts by an undetermined amount.	taking into consideration the provisions provided under PAG 4 and PAG 6 of IPSAS 17 to arrive at an accurate and reliable carrying balance of the PPE, and thereafter prepare the appropriate adjusting entries. We further recommended that the Accounting Office transfer the completed PPE accounts from the TF to the GF pursuant to Sections 97 and 104(i) of the MNGAS, and maintain the corresponding Property/Equipment Ledger Cards so that proper monitoring and accurate computation of depreciation for each PPE can be generated.	few which is still subject for verification.								Not Implemented			For verification; The Audit Team is awaiting the submission of the reconciliation by the Management.
AAR 2021	The procurement, storage, distribution, or dispensing of pharmaceutical products by the Municipality was	We recommended that Management strictly adhere to the provisions of COA Circular No. 2012-	Measure were undertaken to hire licensed pharmacist in the LGU but there	Office of the Municipal Health Officer	06/01/2025	12/31/2025	Partially Implemented	Lack of licensed professional available in the municipality.	To hire licensed pharmacist.		Not Implemented			For verification; The Audit Team is awaiting the submission of their Plantilla.

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	conducted without the supervision of a duly registered and licensed pharmacist as required under Section 30 of Republic Act No. 10918, otherwise known as the Pharmacy Law. In addition, the procurements of drugs and medicines amounting to ₱5,324,809.85were done without complying with the requirements set forth under Item 9.1.3.1 of COA Circular No. 2012-001 dated June 14, 2012, hence, the validity of the procurement could not be ascertained	001 dated June 14, 2012 and R.A. No. 10918 . Furthermore, we recommended Management to submit the necessary supporting documents relative to the procurement of drugs and medicines for review and evaluation by the audit team.	are no available licensed pharmacist available. Thus we hired an underboard pharmacist waiting for her examination results.								Not Implemented			For verification; The Audit Team is awaiting the submission of the supporting documents pertaining to the transaction.
AAR 2021	The disposal of some unserviceable and/or unrepairable vehicles of the LGU has not been acted upon as provided in Section 79 of Presidential Decree (P.D.) No. 1445 and Title V, Rule 21 of COA Circular No. 92-386 dated October 20, 1992, thereby, contributing to	We recommended that the Management speed up the disposal process of the unserviceable vehicles that are beyond economic repair in accordance with Section 79 of P.D. No. 1445 and COA Circular No. 92-386. We further recommended that Management provide an area wherein these vehicles	To physical verify the items for disposal and submit the list to COA.	Office of the Municipal Accountant Office of the Municipal Treasurer	06/01/2025	12/31/2025	Partially Implemented	Lack of manpower to conduct the physical verification.			Not Implemented			For verification

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	further deterioration of the property and an opportunity loss to earn additional revenue for the local government had the said property has been sold thru public auction.	are kept secured and protected from the elements, natural and man-made, to prevent further deterioration and loss of salvageable parts of the vehicle.												
AAR 2021 2013	The valuation and existence of inventories totaling ₱2,631,756.94 could not be established due to the weak internal control system in the management thereof, including the recording of purchases as outright expenses, non-maintenance of supply records, and non-conduct of semi-annual physical count, contrary to existing regulations provided in Chapter 7 of the Manual on the New Government Accounting System for LGUs Volume 1 (MNGAS), hence, overstating expenses and understating assets and government equity by an undetermined amount at year end.	We recommended that Management strengthen the internal control system in the handling of supplies by requiring the Municipal Treasurer/Supply Officer to:	To physically verify the items in the next year end,	Office of the Municipal Treasurer Office of the Municipal Accountant	06/01/2025	12/31/2025	Partially Implemented	Lack of manpower to conduct the physical verification.	Physical Verification will be conducted in next year end.					
		maintain the necessary stock and property cards to monitor the purchases, issuances and distributions of supplies and materials;									Not Implemented			For verification
		conduct the regular physical count of these items, prepare the required report of physical count and submit the same to the office of the auditor; and									Not Implemented			For verification; The Audit Team is awaiting the submission of the inventory report.
		provide ample storage and physical safeguards for supplies in stock against damage and risk of loss.									Not Implemented			For verification

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		Direct the Accounting Unit to follow the perpetual inventory method in the purchase of supplies and materials, including the maintenance of supply and property ledger cards in compliance with Chapter 7, Sections 114 and 121 of the MNGAS, and to make the necessary adjusting entries to properly recognize the appropriate inventory accounts upon purchase instead of expenses.									Not Implemented			For verification
AAR 2021	Municipal government-owned vehicles were not marked with the words "For Official Use Only" and had no written name of the Municipality, nor did they bear the government plate as required under the existing COA Circular No. 75-06 dated November 7, 1975, thus exposing these vehicles to the risk of abuse and misuse by the personnel responsible therefor.	We recommended that Management require the concurrent supply officer to have all the vehicles of the Municipality marked "For Official Use Only," including the name and the logo of the local government unit, in compliance with COA Circular No. 75-006 dated November 7, 1975. We further recommended that the motor vehicles bear the authorized government plate and be secured in a garage provided by the LGU to ensure their safety.	To implemented	Office of the Municipal Engineer Mayor's Office	06/01/2025	12/31/2026	Not Implemented		To implemented in 2024		Not Implemented			For verification

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AAR 2021 2012	The Purchase Orders issued to suppliers of goods and services by the Municipality did not indicate all the necessary information pertaining to the transactions. In addition, copies of perfected contracts with supporting documents were not furnished to the Office of the Auditor within the prescribed period as required under COA Circular Nos. 2009-001 and 96-010 dated February 12, 2009 and August 15, 1996, respectively, thus, precluding the timely auditorial review in terms of compliance with the requirements of applicable laws, rules and regulations, completeness of documentary requirements and initial evaluation that the contractual covenants were not disadvantageous to the government.	We recommended that Management: furnish the Auditor copies of the contracts, purchase orders, and certificates of acceptance, together with all supporting documents thereto, within the required timeframe; and indicate all the basic information in the purchase order as required under COA Circular Nos. 96-010 and 2009-001 to ensure delivery of items that meet the specification.	The BAC has been advised already regarding the implementation of this AOM thus compliance of the same has been implemented already.	BAC Secretariate Office of the Municipal Accountant	06/01/2025	12/31/2025	Partially Implemented				Not Implemented Not Implemented			For verification For verification

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AAR 2020	The payrolls for payment of Emergency Subsidy Program (ESP) through the Department of Social Welfare and Development (DSWD) Social Amelioration Program (SAP) at ₱6,000.00 per beneficiary totaling ₱13,386,000.00 were not supported with complete documentation contrary to Section 8 of DSWD-DOLE-DTI-DA_DOF-DBM Joint Memorandum Circular No.1, Series of 2020, thereby, casting doubt on the propriety, validity, and legality of the transactions.	We recommended that the DSWD personnel submit to the Municipal Accountant the required documents in accordance with Section 8 of Joint Memorandum Circular No.1, Series of 2020, and the latter to attach the required documents to the payrolls in order to ensure the validity, propriety, and legality thereon, otherwise the same shall not be passed in the audit.	Most of the documents related to this program has been submitted and complied with, except for some that are misplaced Due to the numerous individuals handling the various transactions of this program, the documents were misplaced and cannot be located despite efforts to locate the same.	MSWD\ Office of the Municipal Accountant	06/01 /2025	12/31/20 25	Partially Implemented				Not Implemented			Management still had not submitted the required documents pertaining to the transaction.
AAR 2020	The Municipal procured 1,200 and 800 sacks of rice and mongo, respectively, totaling ₱3,606,660.38 charge to the Bayanihan Grant to Cities and Municipalities (BGCM) without indicating in the Purchase Order (PO) the variety, brand name,	We recommended that in some cases, the Bids and Award Committee (BAC) indicate in the PO all the basis information required under COA Circular No. 96-010 to ensure that items delivered meet specifications.	To get the documents related to the receipt of good from the barangay.	BAC Secretariate Office of the Municipal Accountant.	06/01/ 2025	12/31/20 25	Partially Implemented	Lack of manpower to retrieve the documents.			Not Implemented			For verification

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	places of origin and other specifications contrary to COA Circular No.96-010, posing possible risks that rice delivered were not in accordance with the desired specifications. Moreover, the List of Recipients/Beneficiaries duly acknowledged by the constituents therein was not submitted to prove the actual delivery/distribution on the goods procured. In addition, disbursement vouchers covering purchases of meat/pork, fish, fruits and vegetables totaling ₱2,066,337.70 were not supported with complete documentation contrary to Section 4 (6) of P.D. No. 1445 and Section 6 of the Government Procurement Policy Board (GPPB) Circular Number 01-2020, thereby, casting doubt on the propriety,	We also recommended that the DSWD submit the list of recipients of the rice, mongo, fruits and vegetables with their signatures acknowledging receipt thereof and for the BAC to submit the Omnibus Sworn Statement of each of the suppliers and the documentary requirement for Mr. Llanes in compliance with Section 4(6) of P.D. No.1445 and Section 6 of GPPB Circular No. 01-2020 to ensure the validity, propriety and legality thereof. Further, we recommended that the BAC submit the eligibility documents of Ms. Montemayor, and explain why she still received payments as a SAP beneficiary of ₱6,000.00. Lastly, we recommended that the BAC submit a written explanation why the posting requirements under Section 9 of GPPB									Not Implemented Not Implemented Not Implemented			For verification; The Audit Team is awaiting the submission of the recipients of the subject items. For verification For verification

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	validity and legality of the transactions. Lastly, the Bids and Awards Committee (BAC) did not post the necessary documents in the GPPB Online Portal for Emergency Procurement contrary to Section 9 of the Circular, thus, adversely affecting the promotion of accountability and transparency in the conduct of Emergency Procurement and the completeness of information included in the reportorial requirements under Bayanihan Act.	Circular No. 01-2020 were not complied with.												
AAR 2019 2013	Failure to comply with the regulations on the grant and liquidation of cash advances under COA Circular No.97-002 has resulted in the accumulation of cash advances amounting to ₱464,502.35 as of December 31, 2019, of which 51.56% are aged more than five years and may have adversely	We recommended that management withhold the salaries of incumbent personnel with unliquidated cash advances.	Request for Write has been sent to COA for the long outstanding accounts.	Office of the Municipal Accountant	06/01/2025	12/31/2025					Not Implemented			For verification

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	affected the fair presentation of the receivable and expense accounts in the financial statements while exposing government funds to the risk of loss due to unauthorized or personal use by the officers accountable therefor.													
AAR 2019	Agricultural and construction materials worth ₱150,513.00 could not be accounted for during ocular inspection by the audit team, but those who signed the Acceptance and Inspection Report could provide a plausible explanation but admitted that they signed the AIR without counting or examining the items delivered, resulting to substantial loss to the government considering the amount of purchases that have been already been made by the municipality.	We recommended that the personnel responsible for the unaccounted property be required to refund the amount to the government pursuant to a Notice of Disallowance to be issued by the audit team. We recommended further that henceforth the assigned inspectors are required to strictly perform their assigned duties and responsibilities in the acceptance and inspection of purchases, and that the municipality clearly establish and define each personnel's responsibility for government property including custodianship thereof.	Before we recommend for salary deductions with the personnel concerned, we will have to do the following: 1.) check with the suppliers documents who signed on the actual receiver of the delivery 2.) we will check the logbook to see if there is any issuance of the said stocks.	Office of the Municipal Treasurer BAC Secretariate Municipal Agriculture Office							Not Implemented Not Implemented			For verification; the Audit Team is awaiting the submission of the documents supporting the implementation of the recommendation. For verification; the Audit Team is awaiting the submission of the documents supporting the implementation of the recommendation.

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AAR 2018	Funds transferred to other LGUs and to national government agencies (NGAs) amounting to ₱257,768.58 and ₱319,724.09, respectively, recorded under the account Due From Other LGUs and Due from NGAs were not properly recorded in subsidiary ledgers nor was the liquidation thereof followed up, thus have lain dormant since their recognition prior to 2006 while the debtors thereof could not be identified, adversely affecting the fairness of presentation of assets in the financial statements.	We recommended that the Municipal Accountant review the 2006 and prior years' journals and ledgers to identify the local government units and national government agencies to whom the amounts had been transferred and to demand liquidation thereof. If these efforts prove futile, the municipality may request the write-off of the receivables in accordance with COA Circular No. 2016-005 dated December 19, 2016. We further recommended that henceforth, the Municipal Accountant faithfully maintain subsidiary ledgers for all control accounts as required under the Manual on NGAs.	The Due to NGA account is already partially reconciled as of December 31, 2023. We will complete the reconciliation this 2024	Office of the Municipal Accountant	06/01/2025	12/31/2025	Partially Implemented	Lack of technically qualified manpower to complete the task.	To complete the reconciliation in 2024.		Not Implemented Not Implemented			Management still had to complete the reconciliation. For verification
AAR 2018	The project Upscaling of the Barangay Sagip-Saka (Conservation Farming Villages (CFV-OUR Food) under the Bottom-Up Budgeting Program, implemented	We recommended that the LGU officials request the Department of Agriculture, Region 7, for an extension of the implementation period.	Awaiting completion of one barangay for Barangay Profiling as a requirement by the DA	Agriculture Office	06/01/2025	12/31/2025	Partially Implemented	A request for change in the specification in one of the items has been sent to Regional Office and they require a	No response yet from the Regional DA regarding the change in the specification as per MOA, thus		Not Implemented			For verification

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	in coordination with the Department of Agriculture Regional Office No. VII, Cebu City remained unfinished almost a year after the funds were downloaded to the municipality the farmer-beneficiaries of the benefits that could have been derived therefrom.	We also recommended that the Municipal Agriculture Office implement the programs immediately and undertake a concerted effort to address the obstacles encountered which hindered the implementation and completion of the project as scheduled.	Regional Office in the approval for the change in the specification of one item.					barangay re-profiling. Personnel from the Provincial DA conducting the barangay profiling are job order employees that keeps on changing from time to time	the project still cannot be implemented.					
AAR 2017	Nine parcels of land valued at ₱5,771,775.42 were not covered by Certificates of Title as required under Section 39(2) of Presidential Decree No. 1445 thus the municipality's ownership over said real properties is not secure and rendered the balance of the Land account in the balance sheet unreliable, while the neglect of the accountant and treasurer to maintain Real Property Ledger Cards and Property Cards, respectively, as required under Sections 119 and 120 of the NGAS	We recommended that management prioritize the filing of applications for the title of the nine untitled properties in order to secure the municipality's ownership thereon.	Request for the land titling was submitted to and received by the Registry of Deeds on October 24, 2018. Additional documents were requested and in processed by the Municipal Assessor	Office of the Municipal Assessor	06/01/2025	12/31/2025	Partially Implemented	Follow up on the documents were hindered due to pandemic.	Real Property Cards are implemented thur eNGAS sub-ledger accounts. Municipal Assessor to follow up the status of the request		Not Implemented			For verification

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	Manual, Vol. I further rendered the balance doubtful.													
AAR 2017 and 2010	Thirty-three parcels of land owned by the municipality were not recorded in the books as required under Section 148 of COA Circular No. 92-386 nor in the annual inventory report of PPE as required under Section 112 of P.D. No. 1445 and Section 124 of the Manual on the New Government Accounting System (NGAS) Volume I, thereby understating the Municipality's assets by at least ₱3,173,490.00, the assessed value of the properties as stated in the tax declaration.	We recommended that the Municipal Mayor take the appropriate steps to register the parcels of land under the Torrens Title System, to require the accountant to record in the books the acquisition cost of these properties are included in the annual inventory report of PPE to be submitted to the auditor concerned not later than January 31, of each year.	The LGU has applied for the issuance of a free patent by the DENR.	Office of the Municipal Assessor	06/01/2025	12/31/2025	Fully Implemented	The Registry of Deeds refused to register the lots mentioned because it believes that the DepEd is the rightful owner of these properties.	Request for closure of this AOM, as this can no longer be implemented		Not Implemented			For verification
AAR 2017	The Municipality did not maximize its revenue-generating potentials as embodied in Section 129 of the Local Government Code of 1991 but relied heavily on the Internal Revenue Allotment.	We recommended that the Municipal Mayor direct the Local Finance Committee to study and explore possibilities of increasing local revenues in order to minimize the municipality's dependence	Revising the Local Revenue Code is being discussed and waiting for finalization.	Office of the Municipal Treasurer	Jan 2024	Dec 2024	Partially Implemented	To promote investors, the Municipality did not revise its revenue ordinance	To revise the Municipality's Revenue Code		Not Implemented			For verification

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	Moreover, the Municipal Treasurer did not thoroughly examine the books of accounts of business taxpayers nor conduct confirmation of the declared gross receipts in their application for renewal of business licenses contrary to Section 171 of RA 7160; this may have resulted in the underassessment or under collection of income.	on the IRA to finance its operation;		Sangguniang Bayan										
AAR 2016	The Municipal Treasurer failed to account for disbursement totaling ₱12.7 million which were not supported with duly approved disbursement vouchers and supporting documents and which were unduly recorded as Accounts Receivable, in violation of Section 4(6) of P.D. 1445, thereby resulting in the overstatement of the said account and impairing the accuracy	We recommended that: The Municipal Treasurer produce immediately the disbursement vouchers to support the credits to the Cash in Bank account totaling ₱12,685,325.41, otherwise the same shall be disallowed in audit pursuant to Section 4(6) of P.D. 1445; The Municipal Mayor institute reforms in the treasury procedures to ensure that all evidence of payment are adequately	The outstanding account is the unsubmitted Vouchers from 2009-2010. There are various personnel handling the distribution and releasing of checks during that time, thus tracing on the completeness of documents submitted were not done that	Office of the Municipal accountant	06/01/2025	12/31/2025	Partially Implemented				Not Implemented Not Implemented			For verification; The Audit Team is awaiting the submission of the subject DVs. For verification

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	of the Cash in Bank balances presented in the financial statements.	secured, and initiate recovery measures for failure to produce evidence of payments made;	documents were misplaced. WE are still trying to retrieve the documents.											
		The Municipal Accountant:												
		Furnish our office with copies of the demand letters sent to the Municipal Treasurer specifically for unsubmitted vouchers that were included in the Report of Check Issued;									Not Implemented			Management had not submitted the copies of the Demand Letters sent to the previous Municipal Treasurer.
		Exhaust all means to reconstruct the details/schedule of the Accounts Receivable in the Trust Fund; and									Not Implemented			For verification
		Prepare a Journal Entry Voucher reclassifying the said amount from Accounts Receivable to Due from Officers and Employees. This entry, however, does not in any way mean the authorization to make similar entries for similar occurrences in the future.									Not Implemented			For verification

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					From	To						From	To	
AAR 2016	The Municipality did not insure its properties having a book value of ₱61.9 million with the General Insurance Fund administered by the Government Service Insurance System due to the lack of an inventory report of insurable properties, contrary to R.A. 656 of the Property Insurance Law, as amended, and COA Circular No. 92-390, thus depriving the municipal government of adequate and reliable protection to recoup any losses of or damages to its properties that may be occasioned by fires, storms, earthquakes or other fortuitous events.	We recommended that the Municipality identify, inventory, and classify its insurable properties, submit the report to the GSIS not later than October 31 of each year, appropriate the necessary premiums in its annual budget under the General Fund or the 5% LDRRMF, and insure the same with the GIF under the GSIS every year.	To ensure the properties with GSIS	Office of the Municipal Treasurer	06/01/2025	12/31/2025	Not Implemented				Not Implemented			For verification; Management had not submitted the proof of implementation of the recommendation.
AAR 2014	The Municipal Government did not create a new Municipal Solid Waste Management Board required under R.A. 9003 or the "Ecological Solid Waste Management Act of 200", hence precluding	We recommended that Management ensure that the proper mechanisms, like budget and manpower, preferably a full-time Municipal Environment and Natural Resources Officer, are in place once the ISWMP is approved to give reasonable assurance	The 10 year ESWM Plan was completed for the planning period 2019 – 2028. The LGU will appoint a	Office of the Mayor MENRO	06/01/2025	12/31/2025	Partially Implemented	Lack of technically qualified personnel to do the task.			Not Implemented			For verification

Ref.	Audit Observation	Recommendation	Agency Action Plan				Status of Implementation	Reason for Partial/Non-Non-Implementation, if applicable	Action Taken/Action to be Taken	RESULTS of COA VALIDATION				
			Action Plan	Person/Dept. Responsible	Target Implementation Date					Date of Follow-up	Status of Implementation	Actual Implementation Date		Remarks
					From	To						From	To	
	the adoption of a long-term systematic and comprehensive program embodied in a duly-enacted Solid Waste Management Plan to ensure the protection of public health and the environment.	for the enforcement of the plans formulated.	MENRO Designate to focus on garbage disposal issue.											
AAR 2014	The Municipal Government did not return to the Bureau of Treasury unutilized balances of Priority Development Assistance Fund (PDAF), which as of June 30, 2014 totaled ₱72,846,900.30, for reversion to the unappropriated surplus of the general fund as ordered by the Supreme Court in its En Banc Decision promulgated under G.R. Nos. 208566, 208493 and 209251 which declared the unconstitutionality of the PDAF, thus depriving the national government of substational fund which could be utilized for	We recommended that Management: Instruct the Local Finance Committee to process the immediate return of the unutilized PDAF funds of ₱72,846,900.30 to the National Treasury, through the Department of Finance, in compliance with the Supreme Court Decision; Submit a written explanation why the said funds have not been returned despite the SC ruling declaring it unconstitutional and why disbursements were still made after such declaration; and Submit, through the Municipal Accountant and	The LGU will make further clarification on this matter.	Office of the Municipal Treasurer Office of the Municipal Accountant Office of the Mayor	06/01/2025	12/31/2025	Not Implemented	The LGU did not return the PDAF to national treasury since they insist on its legality.	The LGU did not return the PDAF to national treasury since they insist on its legality.		Not Implemented Not Implemented Not Implemented			Management still had not taken any action. Management still had not taken any action. Management still had not taken any action.

Ref.	Audit Observation	Recommendation	Agency Action Plan				Status of Implementation	Reason for Partial/Non-Non-Implementation, if applicable	Action Taken/Action to be Taken	RESULTS of COA VALIDATION				
			Action Plan	Person/Dept. Responsible	Target Implementation Date					Date of Follow-up	Status of Implementation	Actual Implementation Date		Remarks
					From	To						From	To	
	other legitimate purposes.	the Municipal Treasurer, a summary of disbursements from November 19, 2013 to December 31, 2014, starting with the balance as of November 19, 2013, followed by the disbursements made thereafter, with details as to date, DV no., Check No., Payee and amount, which lead to the remaining recorded balance of ₱72,846,900.30 as at December 31, 2014. As a rejoinder, COA maintains its stand that the same should be returned to the national treasury.												