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 Vallehermoso	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-Implementation, if applicable	Action Taken/Action to be Taken	RESULTS of COA VALIDATION				
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					From	To						From	To	
AAR 2024 2023	The Municipality of Vallehermoso 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 ₱375,535,879.35 in the financial statements (FS) at year-end and depriving the government's access to reliable and useful information for decision-making and accountability for the assets.	We reiterated our recommendation that the Inventory Committee comply with the guidelines and procedures in COA Circular No. 2020-006 dated January 31, 2020, for the one-time cleansing of PPE accounts to ensure that the PPE account balances are verifiable as to existence, condition, and accountability by observing the following:												
		1. Strictly follow the guidelines and procedures for conducting the physical count of PPE. This includes recognizing PPE 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 physical count and make any necessary adjustments;	Ongoing physical inventory as of Sept. 30, 2025. Cannot give data of reconciliation as our inventory is still ongoing.				Not Implemented				Not Implemented			For verification; The Audit Team is awaiting Management's submission of the inventory report.
		2. Ensure that the Inventory Committee has enough members who are temporarily relieved of all their regular duties to devote their full time to the physical inventory process until its completion;	Awaiting rhe issuance of an Executive Order for this purpose.				Not Implemented				Not Implemented			Management still had not furnished the Audit Team with the Office Order creating the Inventory Committee.

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		3. 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	The management already has uniform numbering system of Property Number to be used to update property stickers. Still had no stickers.				Not Implemented				Not Implemented			Management still had not furnished the Audit Team with proof of the implementation of the audit recommendation.
		4. Record and document of the physical count daily using the standard ICF prescribed in Annex A of COA Circular No. 2020-006 dated January 31, 2020.	Ongoing physical count per office and not yet made report.				Not Implemented				Not Implemented			Management still had not furnished the Audit Team with proof of the implementation of the audit recommendation.
AAR 2024	Biological Assets valued at ₱2,223,949.64 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 non-submission of the Inventory Report of Breeding Stocks and Other Biological Assets and the prevailing market price for each item by the Municipal Agriculturist and OIC-MENRO 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 FS doubtful and unreliable.	We recommended that the Municipal Agriculturist and OIC-MENRO: 5. Conduct and inventory of breeding stocks and plants and trees as of the end of the year and 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	The MENRO and MAO already submitted letter of explanation and documents to derecognize the said accounts, submitted to COA hard copy on 5/30/25 and email on 5/28/25.				Fully Implemented				Implemented			The MENRO and Municipal Agriculturist had already submitted the inventory of breeding stocks to the Audit Team.
		6. Keep a systematic record of the Muncipality's breeding stocks and trees, 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 books.									Not Implemented			Management still had not furnished the Audit Team with proof of the implementation of the audit recommendation.

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		7. We further recommended that the Municipal Accountant agreed to further disclose the composition of the Biological Assets account in the Notes to the Financial Statements in accordance with IPSAS 27 to provide relevant information that may affect the fairness of the presentation of the FS.									Not Implemented			The Municipal Accountant has yet to submit the CY 2025 Notes to Financial Statements.
AAR 2024	Collections amounting to ₱296,697.38 as of December 31, 2024, were not deposited with the authorized government depository bank (AGDB) daily or not later than the next banking day due to late remittance of Collecting Officers to the Municipal Treasurer, contrary to Items 1 and 4 of Section 69 of PD No. 1445 and Section 32 of the NGAS Manual for LGUs, Volume I, thereby posing a substantial risk to the municipality's financial integrity and exposing government fund potential misappropriation or possible loss. 1.	We recommended that the Municipal Mayor direct the Municipal Treasurer to: 8. Strictly comply with the items 1 and 4 of section 69 of P.D No. 1445 and Section 32 of NGAS Manual for LGUs by ensuring that all collections are deposited intact with the AGDB at the end of each day or within the prescribed period;	Complied and Implemented				Fully Implemented				Not Implemented			For Audit Team's validation.
		9. Regularly notify the Collecting Officers to remit their collections at the end of each working day or at least once a week if they are stationed in far-flung areas and to establish cut-off dates for collections and deposits, especially at year-end;	Office Order was made and received by the concern.				Fully Implemented				Implemented			Management had already implemented the recommendation thru Office Memo No. 2025-004 dated March 04, 2025, by the Office of the Municipal Treasurer.
		10. Designate a responsible accountable officer, in accordance with existing regulations, to deposit collections to the municipality's AGDB within the prescribed period during her absence or when she is not personally available to do so.	A responsible officer was bonded to make deposits in my absence and/or unavailability.				Fully Implemented				Implemented			Management had already implemented the recommendation thru Office Memo No. 2025-03-005 dated March 04, 2025, by the Office of the Municipal Treasurer.
AAR 2024	The four municipal vehicles labeled "Ambulance" were not licensed by the Department of Health (DOH)	11. We recommended that the OIC – Municipal Health Officer comply with the requirements under DOH AO	The MHO can't comply with the DOH requirements for				Not Implemented				Not Implemented			Management still had not furnished the Audit Team with proof of the

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	to operate as ambulances; instead, they functioned as patient transport vehicles. Consequently, they were improperly marked, contrary to DO AO No. 2018-001 dated January 28, 2018, thereby endangering the safety of both patients and personnel on board.	No. 2018, to obtain the DOH-LTO for the four vehicles.	ambulance, thus we will convert the vehicles from ambulance to PTV. Stickers for the said vehicles were ordered.											implementation of the audit recommendation.
AAR 2024	The unexpended balances of the LDRRMF form prior years amounting to ₱6,027,925.02 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 and the LDRRMC: 12. 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 13. Establish an efficient review and monitoring system to ensure that the LDRRMFIP complies with the requirements outlined in COA Circular No. 2012-002.	For compliance at the end of the year. We shall adhere to the requirements outlined in COA Circular No. 2012-002.				Not Implemented Fully Implemented				Not Implemented Not Implemented			Management has yet to submit the LDRRMFIP for CY 2025. Management still had not furnished the Audit Team with proof of the implementation of the audit recommendation.
AAR 2024	The fuel purchased from the LDRRMF was used for purposes unrelated to disaster related activities, in violation of Section 5.0 of NDRRMC-DBM-DILG JMC No. 2013-1 dated March 25, 2013, and DILG MC No. 2012-73 dated April 17, 2012. This misuse undermines the intended purpose of the fuel purchase and reduces the funds available for disaster risk management, relief, rehabilitation, and recovery programs.	We recommended that LDRRMO-Designate: 14. Adhere strictly to the provisions of DILG Memorandum Circular No. 2012-73 dated April 17, 2012, and NDRRMC-DBM-DILG Joint Memorandum Circular No. 2013-1 dated March 25, 2013, on the utilization of the LDRRMF; 15. Reimburse the LDRRMF from the General Fund for the cost of fuel used by non-LDRRM vehicles; and	The management already adhered to the provisions on the utilization of the LDRRMF. To enact supplemental budget at the end of the year.				Fully Implemented Not Implemented				Not Implemented Not Implemented			Management still had not furnished the Audit Team with proof of the implementation of the audit recommendation. Management still had not furnished the Audit Team with proof of the

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		16. Ensure that the LDRRM motor vehicles and heavy equipment are exclusively used for disaster/calamity response and rescue/relief operations in conformity with DILG MC No. 2021-004 dated January 18,2021. Otherwise, refund or replenish the LDRRMF for the cost of the subject motor vehicles and heavy equipment, the appropriations for which shall be taken from the General Fund.	Full observation and compliance for the use of our LDRRMF vehicles and equipment inted for their purpose.				Fully Implemented				Not Implemented			implementation of the audit recommendation. Management still had not furnished the Audit Team with proof of the implementation of the audit recommendation.
AAR 2023	Due to insufficient budget allocation, the Municipality was only able to fully implement 31 out of the 58 projects programmed under the 20% Development Fund (DF), delaying the achievement of desirable socio-economic development and environmental outcomes, contrary to Section 4.0 of DBM, DOF, and DILG Joint Memorandum Circular No. 1, dated November 4, 2020.	17. We recommended that Management plan and evaluate their priority projects for the year and allocate a budget sufficient to complete these projects within the target completion period.	On Going project implementation. There are still on going and unimplemented of of September 30, 2025.				Not Implemented				Not Implemented			Management still had not furnished the Audit Team with proof of the implementation of the audit recommendation.
AAR 2023	Delinquent Real Property Taxes (RPT) and Special Education Taxes (SET), including penalties accruing thereon, which have accumulated to ₱25,952,185.17, remained uncollected as of December 31, 2023, thus depriving the Municipality of a substantial amount of income that could have been utilized to finance the implementation of various development projects or other major programs, projects, and activities (PPAs).	18. We recommended that the Municipal Treasurer post a notice of the delinquency at the main entrance of the Municipal Hall and in a publicly accessible and conspicuous place in each barangay of the local government unit concerned as well as publish the notice once a week two consecutive weeks in a newspaper of general circulation in the municipality. 19. Should these strategies fail, we recommended that the Municipality enforce the	The Municipal Treasurer already posted in 15 barangays the Notice of Deliquency. Pictures were submitted to COA on 7/18/25 and email on 7/17/2025.				Fully Implemented Fully Implemented				Not Implemented Not Implemented			For verification . Management still had not furnished the Audit Team with proof of the

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		collection of delinquent real property taxes by availing of the remedies provided under the Local Government Code Specifically Sections 254 to 269 of R.A. No. 36 7160, either by administrative action through levy on real property or by judicial action.												implementation of the audit recommendation.
AAR 2023	The position of Local DRRM Officer, a mandatory Plantilla item in the establishment of Local DRRM Offices (LDRRMOs) prescribed under NDRRMC-DILG-DBM-CSC Joint Memorandum Circular No. 2014-1 dated April 4, 2014, remained vacant due to lack of qualified and interested applicants thus, leaving the Municipality without a responsible person to direct the development, coordination, and implementation of its disaster risk management projects and activities.	20. We recommended that Management advertise the vacancy in local newspapers and social media, as well as post the notice of vacancy in public places such as the Municipal Hall, Capitol, and Public Markets to attract applicants.	The Management will take appropriate action once the case will decide with finality.				Not Implemented	The Instant position is still under litigation in the court.			Not Implemented			Awaiting court decision
AAR 2023	Registration fees totaling ₱35,000.00 paid by two Sangguniang Bayan members in connection with their attendance at the 2023 PCL National Convention conducted by the PCL were not acknowledged by government official receipts (Accountable Form No. 51), contrary to Section 505(b) of R.A. No. 7160 or the Local Government Code of 1991 and Sections 42 and 44, Chapter 7, Title I(B) Book V of the Administrative Code of 1991, effectively	21. We recommended and Management agreed to request the Philippine Councilors League Incorporated to acknowledge their payments with government Official Receipts (Accountable Form No. 51) in compliance with Section 505(b) of R.A. No. 7160 and Sections 42 and 44, Chapter 7, Title I(B) Book V of the Administrative Code of 1987.	The Management already submitted the Letter response from PCL last Aug. 6, 2024 both hard copy and soft copy through email.				Fully Implemented				Not Implemented			For further verification

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	preventing the accounting and audit thereof.													
AAR 2022 ML 2015	The consolidated balances of reciprocal accounts, Due from Other Funds and Due to Other Funds for CY 2022 showed an unreconciled difference of ₱657,163.97, indicating some neglect by the Accounting Office in monitoring and reconciling the accounts, thus rendering both accounts unreliable.	22. We recommended that the Municipal Accountant reconcile the balances of the reciprocal accounts under the three funds and book the necessary adjustments to bring their balances into an agreement. The Municipal Accountant should closely monitor transactions affecting reciprocal accounts and ensure that these are recorded in the different funds simultaneously to avoid any error of omission.	The Management especially the Accounting Office could no longer locate the supporting documents but only establishes that the transactions occurred for more than 10 years.				Partially Implemented	Could not be traced due to lack of supporting documents.	The management already requested for write-off for Due from accounts that are dormant for 10 years and above last 6/9/2023 and refiled it on 7/28/23.		Not Implemented			For further verification; Management still had not furnished the Audit Team with proof of the implementation of the audit recommendation.
		23. We further recommended that transactions between funds be settled immediately to minimize monitoring and reconciliation work and, more importantly, to avoid erroneous account balances.									Not Implemented			For further verification
AAR 2018	Funds transferred to other LGUs amounting to ₱108,697.04 recorded under the account Due from other LGUs were not properly recorded in subsidiary ledgers nor was the liquidation thereof followed up, thus have remained dormant since their recognition in CY 2003 while the debtors thereof could not be identified, adversely affecting the fairness of presentation of assets in the financial statements.	24. We recommended that the Municipal Accountant review the 2003 journals and ledgers to identify the local government units to whom the amounts had been transferred to and to demand liquidation thereof. If these efforts prove futile, the municipality may request for 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 Accounting Office reviewed the CY 2003 journals and ledgers but had not identified the fund transfer's recipient LGUs as transaction records remained unlocated. Hence, Management already requested write-off of the accounts last 6/9/23 and refiled it on 7/28/23				Partially Implemented	Waiting for the result of request for write-off to COA.			Not Implemented			For further verification
AAR 2018	GSIS premiums amounting to ₱357,675.20 aged one month to over five years	25. We recommended that the officials and employees whose premiums remain unremitted be	The Accounting Office still needed to locate				Partially Implemented	There was a lack of supporting documents to	Out of ₱357, 675.20,		Not Implemented			FFor further verification; Management still had

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	remained unremitted as of December 31, 2018 contrary to Section 6(b) of R.A. 8291 which requires agencies to remit premiums directly to the GSIS within the first ten days of the following month, to the disadvantage of employees to whom the premiums pertain while incurring interest changes on the delayed remittance.	made to immediately comply with the documentary requirements set by GSIS so that the premium payments would be finally accepted.	the supporting documents from the old files in the office.					verify the names of the personnel.	₱227, 917.92 was already remitted and ₱129, 757.28 is still unremitted.					not furnished the Audit Team with proof of the implementation of the audit recommendation.
		26. We also recommended that the Municipal Accountant identify members whose GSIS premiums remain unremitted by tracing entries in the subsidiary ledgers to the disbursement vouchers/payrolls and to remit the same as soon as possible.									Not Implemented			For further verification; Management still had not furnished the Audit Team with proof of the implementation of the audit recommendation.
AAR 2017	The Municipality paid additional compensation to the local election officer, to its personnel designated to other positions in the LGU or as Chairman and members of the Bids and Awards Committee, Technical Working Group and Secretariat in the form of Communication Allowance or Extra Service Allowance which do not have any basis in law or regulations thereby resulting to irregular expenditures amounting to ₱335,950.00.	27. We recommended that payment of honoraria in violation of existing rules and regulations be immediately stopped and that the officials and personnel who received payment in violation of regulations be required to refund the amounts collected upon receipt of the Notices of Disallowance.	No refund done as the management awaits the notice of disallowance.				Not Implemented	Waiting for Notice of Disallowance			Not Implemented			For further verification; Management still had not furnished the Audit Team with proof of the implementation of the audit recommendation.
		28. We further recommended that henceforth, the municipality observe existing rules and regulations on the grant of honoraria.	For the past 5 years until today, the management strictly complies with the guidelines in granting honoraria to BAC member, TWG and Secretariat.				Fully Implemented				Not Implemented			For further verification
AAR 2016	Expenses incurred in connection with the holding of the Miss Vallehermoso 2016 & Kanglambat Festival Queen beauty pageants, live band and t-shirts were charged to government funds contrary to Sections 335 and 343 of R.A. 7160 and COA Circular Nos. 85-55-A and 2012-003, thus resulting to irregular and unnecessary expenditures amounting to ₱290,745.00.	29. We recommended that Management desist from charging to government funds expenditures related to beauty pageants and exercise caution in the allocation and utilization of government funds for expenditures related to fiestas or religious activities, reception and entertainment, ensuring that regulations for the prevention of irregular and unnecessary expenditures are observed.	Management desists from expending activities relating to Beauty pageant for the past 5 years to present. Management had planned to search for the persons responsible.and collect.				Fully Implemented Not Implemented	The LGU had stopped charging to government funds expenditures related to fiestas or religious activities. However, the payment for Beauty Pageants Festival still had to be refunded.			Not Implemented Not Implemented			For further verification For further verification

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		30. We further recommended the immediate refund of the payments made for the beauty pageants, as these are disallowed in audit.												
2015 ML	The municipality utilized the KALAHI CIDSS Funds for monthly additional services payments and daily wage payrolls totaling ₱854,959.00 despite the lack of compliance with the reglementary and documentary requirements under DBM BC No. 2007-2 and COA Circular No. 2012-001, hence the validity of said payments could not be ascertained. Moreover, various personnel received both additional and extra time services that constitute excessive payments prohibited under COA Circular No. 2012-003.	We recommended that Management: 31. Refund the payment of extra time services to personnel simultaneously granted with additional services upon determination that the latter is valid, otherwise refund the payment of the latter; and Submit the following documents to enable us to decide on audit: 32. legal basis for the grant of additional services to personnel 33. certification as to the employment status of the personnel granted with payments for additional services 34. PS cost of CY 2015 and compliance with the 55% PS cap 35. specific details/Program of Work on the project undertaken for which the daily wages were incurred, and the status of work accomplishment thereon; 36. explanation on the rendition of extra time services for straight periods and the required documents proving the accomplishment of the expressed necessity.	Management for the past 5 years did not grant Honoraria for special projects and if it will undergo will strictly observe the guidelines. Management will strictly follow guidelines in granting overtime and honoraria and support complete supporting documents. We regret to inform you that the officials involved are no longer connected to the government service. Documents cannot be submitted and produced as previous person concerns are no longer connected to government service and documents could not be traced.				Not Implemented Not Implemented	The concern officials & employees as of 12/31/2024 were no longer connected with our LGU.			Not Implemented Not Implemented Not Implemented Not Implemented Not Implemented Not Implemented			For further verification; Management still had not furnished the Audit Team with proof of the implementation of the audit recommendation. For further verification; Management still had not furnished the Audit Team with proof of the implementation of the audit recommendation.

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2015 ML	Several lots of the municipality with a total market value of ₱34,019,860.00 were not recorded in the books of accounts in violation of Section 72 of the New Government Accounting System (NGAS) Manual for LGUs, Volume II, thus, understating the assets of the municipality. Moreover, lots owned by the local government unit have no certificates of title which contravenes Section 148 of COA Circular No. 92-386.	37. We recommended that management require the Municipal Assessor, as well as, the Municipal Treasurer to convene the Provincial Appraisal Committee to immediately act in the determination of the value of the unrecorded lots. Also direct them to process the titling of the lots owned by the municipality and for the Municipal Budget Officer to allocated funds for the titling thereof.	The management will appropriate funds partially for surveying and titling services. On 2024 no budget allocated but will allocate budget for 2025 thru Supplemental Ordinance.				Not Implemented				Not Implemented			For further verification; Management still had not furnished the Audit Team with proof of the implementation of the audit recommendation.
		38. Likewise, instruct the Municipal Accountant to review the land account and record in the books of accounts those lots that are owned by the municipality. Moreover, the value of the lots which will be determined by the Provincial Appraisal Committee shall also be recorded in the books of accounts to avoid understatement of assets.									Not Implemented			For further verification; Management still had not furnished the Audit Team with proof of the implementation of the audit recommendation.
2015 ML	1. The Municipal Treasurer failed to reconcile the Cash-Other Local Government Treasury (account 101) amounting to ₱9,839.42 with the records of the Provincial Treasury as required under Section 16 of COA Circular No. 92-382 dated July 3, 1992, thus the municipality could not withdraw its deposits thereby depriving the municipality of its use.	39. Require the municipal treasurer to follow up the schedule to be set by the Provincial Accounting Office in order to reconcile Cash-Other Local Government Treasury with the corresponding account in the Provincial Treasury in pursuance of Section 16 of COA Circular No. 92-382 dated July 3, 1992. Thereafter, she is enjoined to withdraw the amount so that the municipality can use it for other projects.	The MTO will seek clarification with Provincial Accounting Office as to the existence of the account and, after verification same will withdraw the deposited amount from the Provincial Treasury to our Municipal Account.				Not Implemented				Not Implemented			For further verification; Management still had not furnished the Audit Team with proof of the implementation of the audit recommendation.