ACTION PLAN MONITORING TOOL

Sector LGAS F- Negros Oriental 1
Team Audit Team No. 03
Agency Audited Sta. Catalina, Negros Oriental
Audit Period CY 2024

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Reviewed by Katherine Z. Velez Supervising Auditor   Date

Reference	AAR Year	Audit Observation	Audit Recommendation	AGENCY ACTION PLAN and STATUS OF IMPLEMENTATION							RESULTS OF COA VALIDATION				
				Target Implementation Date				Status of Implementation	Reason for Non-Implementation, if applicable	Action Taken/ Action to be Taken	Date of follow-up	Status of Implementation	Actual Implementation Date		Remarks
				Action Plan/ Remarks	Person/ Department Responsible	From	To						From	To	
Paragraph No. 7, page 2 AO no. 1, page 17	ML 2024 AAR 2012	The Municipal Accountant was not able to submit the year-end financial statements (FS) of the Municipality for CY 2024 within the prescribed period, contrary to Section 41(2) of PD No. 1445 and Section 4.1 of COA Circular No. 2010-01 dated March 2, 2010, thus preventing municipal officials concerned from utilizing timely financial information, which is essential for making informed decisions.	The Municipal Accountant improve the processes within the accounting office to streamline the preparation and timely submission of the required financial reports to the Audit Team.	Ensure the timely preparation and submission of the required reports to COA.	Mun. Accountant	July, 2025	Dec., 2025	Unimplemented	There were factors brought about by political issues during the period from June to December, 2025	Executed interventions to ensure continuous book-keeping and updating of financial records.	September 3, 2025	Unimplemented			The Municipal Accountant only submitted the financial statements for Trust Fund and Special Education Fund
			The Municipal Accountant consider implementing the Electronic New Government Accounting System (eNGAS) to automate manual accounting processes and expedite the generation of Financial Statements.	To establish the eNGAS.	Mun. Accountant	Jan., 2025	Dec., 2025	Endorsed budget proposal for the establishment of eNGAS.	Previously not a priority of the LGU when it comes to funding.	Waiting for management approval for funding.	September 3, 2025	Unimplemented			Waiting for management approval for funding.
AAR 2023, AO no. 1, page 25 and AAR 2022, AO no. 1, page 25	2023 and 2022	The Municipal Government of Siaton was unable to conduct the necessary one-time-cleansing procedures under COA Circular No. 2020-006, because most of the Inventory Committee members are no longer in service, and the remaining members have different schedules and workloads, thus, the reported balance of the PPE account at year-end, totaling ₱598,638,777.83, which includes movable properties amounting to ₱158,377,359.15, still could not be ascertained.	The Municipal Mayor create a PPE Inventory Committee in accordance with COA Circular No. 2020-006 dated January 31, 2020, and direct them to: Prepare and submit the PIP for the conduct of a physical count of inventories of the LGU; and	1. Create the PPE Inventory Committee. 2. Capacitate the new PPE Inventory Committee members 3. Prepare the PIP for the conduct of physical count of inventories.	Mun. Mayor Mun. Treaurer Mun. Accountant	July, 2025	Dec., 2025	Unimplemented	The new administration is still in the process of creating the new PPE Inventory Committee.	After the creation of the PPE Inventory Committee, the members are subjected to undergo related seminars and workshop and to prepare the PIP.	September 3, 2025	Unimplemented			The new administration is still in the process of creating the new PPE Inventory Committee.
			Expedite its procedures in conducting a physical count of inventories, and timely submit the required reports such as the RPCPPE, ICF, List of PPEs found at Station and List of Non-existing/Missing PPEs, PIP.	Ensure the completion of the physical count of inventories and the timely submission of required reports.	The new PPE Inventory Committee	July, 2025	Dec., 2025	Unimplemented	The PPE Inventory Committee is still to be created.	Once the PPE Inventory Committee is created, it will focus on the coduct of the physical count and prepare the needed reports.	September 3, 2025	Unimplemented			The PPE Inventory Committee is still to be created.
			The Office of the Municipal Accountant collaborate with the PPE Inventory Committee to ensure that all PPEs included in the RPCPPE are duly reconciled with the accounting records.	Full collaboration of the Accounting Office and the PPE Inventory Committee to ensure reconciliation of records.	The new PPE Inventory Committee and the Mun. Accountant	July, 2025	Dec., 2025	Unimplemented	The PPE Inventory Committee is still to be created.	To be implemented once the PPE Inventory Committee is created.	September 3, 2025	Unimplemented			The PPE Inventory Committee is still to be created.
AO no. 2, page 27	2023	Disclosures in the Notes to Financial Statements on the "Loans Payable – Domestic" account balance of ₱227,575,364.56 are incomplete, a departure from the fair presentation requirement under the International Public Sector Accounting Standards (IPSAS), thus affecting the usefulness of the financial information on loans to its users, especially its constituents.	The Municipal Accountant revise the Notes to the Financial Statements to include the principal amount, interest rate, maturity date, amount for each purpose, and interest expense of the Loans Payable – Domestic account, to properly inform the users of the financial statements, the financial performance of the Municipal Government, particularly in financial management	Revise the Notes to the Financial Statements to include the necessary data to be included.	The Municipal Accountant	June, 2024	Aug., 2024	Implemented			September 3, 2025				For verification
AO no. 7, page 33	2023	The Municipality designated Job Orders (JOs) as Field Collectors, performing the work of accountable officers, inconsistent with Sec. 7.3 of COA-DBM JC No. 2, s. 2020, thereby accountability could not be established, potentially exposing government funds to the risk of loss or defalcation.	Management stop designating JOs as field collectors and strictly adhere to the provisions of Section 7.3 of the COA-DBM JC No. 2, s. 2020.	Stop the designating Jos as field collectors.	The Municipal Treasurer	July, 2024	Dec., 2025	Unimplemented	Job Orders are still designated as field collectors due to lack of regular collectors at the Treasurer's Office	Consult and recommend to the LCE to hire additional regular collectors.	September 3, 2025	Unimplemented			
			Management fill the vacant positions in the Treasurer's Office and regularly review and assess the effectiveness of the current staffing structure to ensure optimal performance and compliance.	Fill up the vacant positions in the Treasurer's Office.	The Mun. Treasurer/The Mun. Mayor	July, 2024	Dec., 2025	Unimplemented	The mayor is still yet to decide on filling up these positions. (New admin)		September 3, 2025	Unimplemented			The mayor is still yet to decide on filling up these positions. (New admin)
AO no. 8, page 34	2023	Monthly Bank Reconciliation Statements (BRS) of the Municipality's bank accounts were not prepared and submitted to the Auditor contrary to Section 74 of P.D No. 1445 and Sections 3.2 and 3.4 of COA Circular No. 96-011 dated October 2, 1996, thus the total balance of the accounts Cash in Bank-Local Currency Current (1-01-02-010) and Cash in Bank-Local Currency Savings (1-01-02-020) could not be validated, hindering the timely reconciliation book and bank balances and the detection of errors and/or fraud, if any.	The Municipal Accountant prepare and submit to the Audit Team the monthly BRS pursuant to Sections 3.2 and 3.4 of COA Circular No. 96-011 dated October 2, 1996	Submission of monthly BRS to the COA Audit Team.	The Mun. Accountant/The Mun. Treasurer	Jan., 2025	Dec. 31, 2025	Unimplemented	Due to lack of manpower of both the Treasurer's and Accounting Office. Delay in submission of complete vouchers from the treasurer's office to the Accounting Office.	To recommend the filling up of vacant positions at the Treasurer's Office and the creation of another regular position at the Accounting Office.	September 3, 2025	Unimplemented			Due to lack of manpower of both the Treasurer's and Accounting Office. Delay in submission of complete vouchers from the treasurer's office to the Accounting Office.
			The Municipal Accountant and Municipal Treasurer closely coordinate and regularly reconcile their respective records for early detection and correction of adjustments and errors, if any, pursuant to Section 74 of PD No. 1445.	Regular reconciliation of records of both the Treasury and Accounting Office.	The Mun. Accountant/The Mun. Treasurer	Jan., 2025	Dec. 31, 2025	Unimplemented	Due to lack of manpower to concentrate in the records reconciliation.	To recommend the filling up of vacant positions at the Treasurer's Office and the creation of another regular position at the Accounting Office.	September 3, 2025	Unimplemented			Due to lack of manpower of both the Treasurer's and Accounting Office. Delay in submission of complete vouchers from the treasurer's office to the Accounting Office.
AO no. 9, page 35	2023	The Municipal Government purchased ten types of drugs and medicines amounting to ₱1,659,000.00 even though each of their unit costs exceeded the Drug Price Reference Index (DPRI) provided by the DOH, contrary to RA No. 9502 and DOH AO No. 2019-0040 dated October 14, 2019, hence, not securing the best value for money in procuring essential pharmaceutical products.	The Municipal Health Officer (MHO) and the Bids and Awards Committee (BAC) Chairman, henceforth, use the latest DPRI as the ceiling price in the procurement of drugs and medicines in compliance with RA No. 9502 and DOH AO No. 2019-0040 dated October 14, 2019.	The MHO and BAC to ensure using the latest DPRI as ceiling price for the procurement of drugs and medicines.	MHO/BAC	Jan., 2025	Dec. 31, 2025	Implemented			September 3, 2025				For verification
AAR 2023, AO no. 10, page 37 and AAR 2022, AO no. 5, page	2023 and 2022	Complete detailed specifications, such as the pharmaceutical form and strength, were not indicated in the Purchase Orders (POs) in the procurement of drugs and medicines totaling ₱1,624,536.00, inconsistent with Item B of COA Circular No. 96-010 dated August 15, 1996, thus, potency and safety, as well as the reasonableness of prices of these drugs and medicines, could not be guaranteed.	The BAC ensure the indication of complete detailed specifications in the PO before proceeding with the delivery of drugs and medicines.	The BAC to ensure complete detailed specifications are indicated in PO.	BAC	Jan., 2025	Dec. 31, 2025	Implemented			September 3, 2025				For verification
			The personnel concerned or the end-user duly authorized by the Municipal Mayor, as Head of the Procuring Entity, fill up the relevant and required information in the PO pursuant to Item B of COA Circular No. 96-010 dated August 15, 1996.	Require the end-users to properly and completely fill up the relevant and required information in PO.	End-users/BAC	Jan., 2025	Dec. 31, 2025	Implemented			September 3, 2025				For verification
AO no. 13, page 40	2023	Management has yet to establish an Internal Audit Service (IAS) office due to the pending approval of its Resolution from the Sanggunian Panlalawigan at the Province of Negros Oriental, in contravention with Administrative Order No. 70, s. 2003, thereby, preventing the optimal achievement of an efficient and effective fiscal administration and performance of governmental functions.	The Municipal Mayor: Include in its annual budget the appropriation for the establishment of IAS; and	To include in the Annual Budget the appropriation for the establishment of IAS.	Mun. Mayor and Municipal Budget Officer	Jan., 2025	Dec. 31, 2025	Unimplemented	Our proposed creation for the IAS Head was disapproved, hence, we were not able to appropriate funds for IAS.	To endorse again for the creation of IAS Head position to the SP. Once approved, appropriation in the annual budget for this purpose is assured.	September 3, 2025	Unimplemented			To endorse again for the creation of IAS Head position to the SP. Once approved, appropriation in the annual budget for this purpose is assured.
			Facilitate the creation of an IAS in the Municipality, in accordance with AO No. 70 and RA No. 3456, as amended, following up the approval from the Sangguniang Panlalawigan of the Province of Negros Oriental.					Unimplemented			September 3, 2025	Unimplemented			To endorse again for the creation of IAS Head position to the SP. Once approved, appropriation in the annual budget for this purpose is assured.
			The IAS use the 2020 Revised PGIAM in the exercise of their internal audit functions.					Unimplemented			September 3, 2025	Unimplemented			No IAS yet
AO no. 14, page 42	2023	The Municipality did not undertake the general revision of real property assessments every three years because the Province did not enact an ordinance updating the Schedule of Market Values, contrary to Sections 212 and 219 of RA No. 7160 and DILG-DOF JMC No. 2010-01, hence precluding the Municipality from maximizing its revenue-raising power to generate additional funds to finance development projects beneficial to its constituents and to augment the special education fund.	The Municipal Assessor initiate the immediate conduct of a GRRPA after the enactment of the updated SMVs and ensure that this is done every three years as required under Section 219 of RA No. 7160 and DILG-DOF JMC No. 2010-001.	Immediate conduct of GRRPA .	The Mun. Assessor	Jan., 2025	Dec. 31, 2025	Unimplemented	The SP enactment of updated SMVs is not acted upon by SP yet.	Waiting for the enactment of the updated SMVs.	September 3, 2025	Unimplemented			Waiting for the enactment of the updated SMVs.
AO no. 2, page 27	2022	Cash advances totaling ₱2,234,055.20 remained unliquidated as at year-end, even if their purposes had been served contrary to Section 89 of Presidential Decree (PD) 1445 and Section 5 of COA Circular No. 97-002 dated February 10, 1997, thus exposing the funds to possible loss and/or misappropriation, while resulting further in the non-recognition of expenses in the period they were incurred.	The Municipal Mayor order the withholding of payment of any money due from officials and employees with unliquidated cash advances, 30 days after the service of the demand letters where no liquidation has been submitted by the accountable officers concerned, pursuant to COA Circular No. 97-002.	Make an office order for the withholding of any money due from officers and employees with unli-quidated cash advances.	The Municipal Mayor	Jan, 2025	Dec., 2025	Unimplemented		To refer to the mayor to take action on this recommendation.	September 3, 2025	Unimplemented			
			Management impose sanctions on the responsible officials and employees, in accordance with PD No. 1445 and the revised Penal Code.	Issue an office order for the imposition of sanctions to those who failed to liquidate their CAs on time.	The Municipal Mayor	Jan., 2025	Dec., 2025	Unimplemented		To refer to the mayor to take action on this recommendation.	September 3, 2025	Unimplemented			
AO no. 9, page 38	2022	Unliquidated cash advances amounting to ₱308,000.00 as of December 31, 2022, pertained to the procurement of goods and supplies which were made through the drawing of cash advances totaling ₱500,000.00, contrary to the provisions of COA Circular No. 97-002 dated February 10, 1997, and the Revised Implementing Rules and Regulations (IRR) of the Republic Act (RA) No. 9184, thus, there is no assurance that the prices secured under these contracts were the most reasonable and advantageous to the Municipality.	Management demand the immediate liquidation and settlement of the cash advance for construction materials of ₱300,000.00	Send a demand letter to the Mun. Mayor (former) for the immediate liquidation and settlement for his cash advance for construction materials.	The Mun. Accountant	Jan., 2025	Dec., 2025	Unimplemented	The mayor is no longer connected with the LGU.	The amount is to be deducted from his Terminal Benefits.	September 3, 2025	Unimplemented			
AO no. 12, page 46	2022	Only seventy-two percent (72%) or ₱13,648,088.07 of the total Gender and Development (GAD) budget amounting to ₱19,012,515.55 was utilized in CY 2022, contrary to Republic Act (RA) No. 9710 and Philippine Commission on Women (PCW), Department of the Interior and Local Government (DILG), Department of Budget and Management (DBM), and National Economic and Development Authority (NEDA) Joint Memorandum Circular (JMC) No. 2013-1, thereby not optimally utilizing the GAD funds and jeopardizing the attainment of GAD goals.	The GAD Focal Point System (GFPS): Ensure that budget allocation for GAD is optimally utilized in providing adequate facilities and services, to address gender issues and the GAD mandate of the LGU;	To increase utilization of the GAD budget	The GAD Focal Person	Jan, 2025	Dec, 2025	Unimplemented	The implementing agencies/offices find it hard to implement their PPAs under GAD due to lack of time to focus on them.		September 3, 2025	Unimplemented			The implementing agencies/offices find it hard to implement their PPAs under GAD due to lack of time to focus on them.
AO no. 4, page 31	2021	Due to the impact of the COVID-19 pandemic, the Municipality's Scholarship Program with an annual appropriation of ₱1,000,000.00 remained unimplemented contrary to Section 447 of the Republic Act (RA) No. 7160, thus depriving constituents from its benefits.	The Sangguniang Bayan enact an Ordinance establishing the Scholarship Program of the Municipality and, henceforth, implement the same.					Unimplemented			September 3, 2025	Unimplemented			
			The Municipal Mayor create a Scholarship Committee which will establish the Implementing Rules and Regulations (IRR) of the program, including the criteria, conditions of the scholarship and responsibilities of the Scholarship Committee, as well as the scholars.					Unimplemented			September 3, 2025	Unimplemented			
AO no. 1, page 25	2020	Procured food and medical supplies totaling ₱19,978,726.00 already distributed were still carried in the books of accounts as of December 31, 2021 because the Summary of Supplies and Materials Issued (SSMI) together with the Requisition Issue Slip (RIS) or distribution list of the said supplies from the Office of the Mayor, duly signed by the recipients, were not submitted to the Office of the Municipal Accountant, contrary to Section 121 of the Manual on New Government Accounting System (NGAS), Volume I, thereby overstating the asset and equity accounts in the financial statements.	The Municipal Mayor require the personnel responsible for the distribution of food supplies and testing kits to immediately submit the list of recipients to the Office of the Municipal Accountant as basis for the preparation of the JEV to record the expenses.	Require the personnel responsible for the distribution of food supplies and testing kits.	The Mun. Mayor/Mun. Treasurer/Mun. Accountant	Jan, 2025	Dec., 2025	Unimplemented	Despite repititive demands from the responsible persons, they still failed to submit the distribution lists.	The mayor to demand the responsible persons to submit the lists of distribution ASAP.	September 3, 2025	Unimplemented			
AO no. 1, page 26	2019	The brand-new heavy equipment including the related documentary stamp tax expenses amounting to ₱90,098,995.07 paid out of a loan were not recognized in the books contrary Section 111 (2) of Presidential Decree (PD) No. 1445 and Paragraph 27 of International Public Sector Accounting Standards (IPSAS) 1, thereby, understating the assets of the Municipality by said amount.	Management require the BAC to provide the Municipal Accountant documents pertaining to the acquisition of heavy equipment.	Provide the Municipal Accountant complete documents pertaining to the acquisition of heavy equipment.	The BAC	Jan, 2025	Dec., 2025	Unimplemented	They have already submitted the documents to the COA Audit Team but they failed to keep copies on file.		September 3, 2025	Unimplemented			
AO no. 8, page 34	2018	The Municipality granted financial assistance amounting to ₱1,500,000.00 to the Philippine National Police Regional Office VII (PNP RO 7) in CY 2018 even if the previous financial assistance of ₱1,200,000.00 in CY 2017 was not liquidated in violation of Item 3.1.3 of COA Circular 2012-001 dated June 14, 2012, thus, casting doubt whether the funds were used in accordance with the Memorandum of Agreement (MOA) between the PNP and the Municipality.	Management demand from PNP RO 7 the liquidation documents of the current and prior year's fund transfers as required in Item No. 3.1.3 of COA Circular No. 2012-01 dated June 14, 2012 as amended by COA Circular No. 2016-02 dated May 16, 2016.	Demand liquidation documents from PNP RO 7 for the fund transfers.	The Municipal Accountant	Jan, 2025	Dec., 2025	Implemented	We have already sent 2 demand letters to PNP RO7 but was given only a certification that the funds are already spent and disbursed. There were no other supporting documents submitted. A third demand letter could have been sent but the previous mayor advised against it.	Send again a demand letter for liquidation of previous fund transfers to PNP RO7.	September 3, 2025				For verification
AO no. 5, page 39	2017	The operation of market, slaughterhouse and cemetery as local economic enterprises (LEEs) is not consistent with the Manual on the Setting Up and Operation of LEE (LEE Manual) as prescribed in Local Budget Circular No. 111 dated June 10, 2016, thus might affect the efficient and effective provision of basic services and facilities to the constituents.	Management prepare a 5-Year Business Plan and request the Sangguniang Bayan to pass an ordinance recognizing the continued operations of the existing LEEs in accordance with the LEE Manual as prescribed in Local Budget Circular No. 111 dated June 10, 2016 to ensure the efficient and effective provision of basic services and facilities to its constituents.	Prepare a 5-year Business Plan and request for SB to pass an ordinance recognizing the continued operations of the existing LEEs.	Mun. Planning and Development Officer/Mun. Mayor	Jan.,2025	Dec., 2025	Unimplemented	Not a priority.	Remind the MPDO of its responsibility to prepare the 5-Year Business Plan for LEEs.	September 3, 2025	Unimplemented			Not a priority.
AO no. 8, page 33	2015	The existence, ownership and accuracy of Land account totaling ₱8,512,950.71 could not be ascertained due to lack of Transfer Certificate of Titles (TCT) or Original Certificate of Titles (OCT) contrary to Section 148 of COA Circular No. 92-386.	The Municipal Assessor exert effort in titling the said properties recorded in the aforementioned Land account.	Facilitate the titling of municipal-owned land.	Mun. Assessor	Jan, 2025	Dec., 2025	Unimplemented	Almost all lot owned by the municipality has land titles. Still processing for the remaining untitled lots.	Continue to process the land titles of the remaining untitled lots.	September 3, 2025	Unimplemented			Still in the process of titling the remaing lots.
AO no. 7, page 4	2013	Collective Negotiation Agreement (CNA) Incentive and Anniversary Bonus amounting to ₱529,750.00 and ₱516,000.00, respectively, were granted to the officers and employees of LGU-Siaton although the agency was not able to generate savings from cost-cutting measures as condition for the grant pursuant to DBM Budget Circular No. 2012-4 dated December 17, 2012 and Administrative Order No. 263 dated March 28, 1996, thus resulting to irregular expenditures of ₱1,045,750.00.	Require the refund of the 2012 CNA Incentive and the Anniversary Bonus paid to the officers and employees of LGU-Siaton.	Require officials and employees to refund the disallowed CNA Incentives and the Anniversary Bonus in 2012.	All officials and employees	Jan, 2025	Dec, 2025	Unimplemented	The officials and employees started making refund for these disallowances, especially for those who already retired/resigned from the service.	Require the employees and officials to refund the disallowed CNA Incentive in 2012 and the anniversary bonus.	September 3, 2025	Unimplemented			Refund is still ongoing
AO no. 10, page 31	2013	In spite of the fact that the Personal Services limitation had already been exceeded, the municipality granted increases in Representation and Transportation Allowances contrary to Section 12 of Local Budget Circular No. 102 and Section 325(a) of R.A. 7160, thus resulting to irregular expenditures of ₱703,800.00 for CY 2013.	The concerned officials refund the increases in RATA they have received in CY 2013 totaling ₱703,800.00.	Require officials to refund the disallowed RATA increases in CY 2013.	All officials receiving RATA increases in 2013.	Jan, 2025	Dec, 2025	Unimplemented	The officials started making refund for this disallowance, escpecially for those who already retired/resigned from the service.	Still require the officials receiving this disallowed RATA increases to refund.	September 3, 2025	Unimplemented			Refund is still ongoing
AO no. 6, page 32	2013	The grant by LGU-Siaton of Productivity Enhancement Incentive at ₱10,000.00 per employee despite having exceeded the PS limitation in CY 2013 is contrary to Section 325(a) of RA 7160 and Sections 4.2 and 9.1 of DBM Local Budget Circular No. 98 dated October 14, 2011 and Budget Circular No. 2013-3 dated November 21, 2013, thus resulting to illegal disbursement of government funds amounting to ₱1,709,000.00.	All employees be required to refund the PEI of ₱10,000.00 each or a total of ₱1,709,000.00.					Unimplemented			September 3, 2025	Unimplemented			Refund is still ongoing
AO no. 10, page 37	2012	Market and Slaughterhouse, among the income generating projects of the municipal government, were operating under a net loss of ₱1,541,767.52 and ₱838,897.75, respectively during the year thus the objective of earning additional income as economic enterprises was not attained.	Management design/adopt measures and strategies to remedy the high expenditures in the operations of the Market and Slaughterhouse.					Unimplemented			September 3, 2025	Unimplemented			
			Review and revisit the Plans and Targets in the operations of these economic enterprises in order to address the areas where the municipal government can generate additional income and minimize costs/expenses.					Unimplemented			September 3, 2025	Unimplemented			
			Study possible options or remedies in order to rescind the contract with the private contractor in the operation of the comfort rooms in the market that will be beneficial to the government.					Unimplemented			September 3, 2025	Unimplemented			

AO no. 7, page 57	2012	Contributions released and paid to the League of Municipalities of the Philippines (LMP) amounting to ₱200,000.00, to the Councilors' League of the Philippines (PCL) amounting to ₱100,000.00 and to the Sangguniang Kabataan Federation in the amount of ₱20,000.00 were not acknowledged with official receipts of the Republic of the Philippines, contrary to Section 68 of P.D.1445, hence, transfer and receipt of said funds could not be properly validated/accounted for which may lead to risk of loss and wastage of government funds.	Require the Leagues concerned to submit a copy of their Constitution and By-Laws as basis of reviewing bodies in determining the propriety of the fund release.					Unimplemented			September 3, 2025	Unimplemented			
	2010	Balances of cash accounts shown in the general ledger and the municipal treasurer's cashbooks reflected discrepancies because the monthly reconciliation of cashbook and ledger balances of cash had been discontinued in violation of Section 181 (c) of the Government Accounting and Auditing Manual Volume I, thus casting doubt as to the veracity and correctness of the account balance in the financial statements.	The Municipal Accountant and Municipal Treasurer effect the monthly closing of the books only after the two records are reconciled.	The municipal accountant and treasurer to ensure the monthly reconciliation of their records.	The Mun. Accountant and Mun. Treasurer	Jan., 2025	Dec., 2025	Unimplemented	Due to lack of manpower of both offices to focus on the reconciliation.	Recommend for the creation of another Accountant II position. Recommend to the mayor the filling up of vacant positions at the Treasurer's Office.	September 3, 2025	Unimplemented			Due to lack of manpower of both offices to focus on the reconciliation.
	2010	Accounts receivable amounting to ₱282,369.38 as of December 31, 2003 have remained outstanding in the books for more than two years and have not been reviewed as to validity or recommended for write-off, thus the reported asset accounts may no longer be valid and recoverable.	Management notify the concerned individuals or entities to settle their accounts or initiate appropriate actions to recover the amount.					Unimplemented			September 3, 2025	Unimplemented			
			Management request authority from the proper officials to write-off receivables which are deemed uncollectible and no longer valid.					Unimplemented			September 3, 2025	Unimplemented			
	2010	The Municipal Treasurer did not maintain Stock Cards for supplies and Property Cards for Property, Plant and Equipment, in violation of Sec. 119, Volume I of the NGAS Manual, thus proper accountability cannot be easily established.	Management improve its internal control system on asset management, by ensuring that all Property issued are properly documented, duly receipted and recorded.					Unimplemented			September 3, 2025	Unimplemented			
			Management comply with existing rules and regulations on supplies and property.					Unimplemented			September 3, 2025	Unimplemented			