



Republic of the Philippines
Department of Education
REGION X
SCHOOLS DIVISION OF MISAMIS ORIENTAL

Office of the Schools Division
Superintendent

February 5, 2024

DIVISION MEMORANDUM

No. 075 s. 2024

**COA EXIT CONFERENCE FOR CY 2023 & COA ENTRANCE CONFERENCE
FOR CY 2024**

To: **Assistant Schools Division Superintendent**
Division Chiefs
Accountant III
Budget Officer III
All Others Concerned (Please see attached Enclosure 1)
This Division

1. This office, through the Finance Division, hereby announces the conduct of **COA EXIT CONFERENCE FOR CY 2023 & COA ENTRANCE CONFERENCE FOR CY 2024** on February 15 – 17, 2024 (inclusive of travel time).
2. This conference aims to
 - a. discuss the audit results and recommendations for CY 2023
 - b. declare the expectations of the Audit Team from the management, in regard to audit objectives, schedules, testing and reporting of audit results, and other areas of concern.
 - c. All disbursements related to the conduct of this activity shall be charged against the division MOOE subject to the usual budgeting, accounting, and auditing rules and regulations.
 - d. Immediate dissemination of and compliance with this memorandum is hereby directed.
 - e. Expenses for board and lodging shall be charged against the school MOOE. The travel expenses of the School Heads and Senior Bookkeepers of the Implementing Units shall be charged against their respective local funds.


EDILBERTO L. OPLENARIA, EdD, CESO V
Schools Division Superintendent

Enclosure No. 1 of Division Memorandum No. _____, s. 2023



Address: Del Pilar corner Velez Street, Brgy. 29, Cagayan de Oro City 9000
Telephone Nos.: (088) 881-3094 | Text: 0917-8992245 (Globe)
Website: www.deped.misor.net
Email: misamis.oriental@deped.gov.ph