Republic of the Philippines
Department of Education
REGION XII
DIVISION OF SULTAN KUDARAT

DEPARTMENT OF EDUCATION
DIVISION OF SULTAN KUDARAT
RECORDS SECTION
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DIVISION MEMORANDUM
OSDS-AS No. 257, s. 2026

CONDUCT OF ENTRANCE CONFERENCE FOR THE CALENDAR YEAR 2026 AUDIT

To: Assistant Schools Division Superintendent
Chiefs of the Functional Divisions
Sections/Unit Heads
School Heads of Implementing Units
Other Concerned Personnel
This Division

1. Pursuant to ISSAI 2210 (Agreeing the Terms of Audit Engagements) and ISSAI 2260 (Communication with Those Charged with Governance), which require auditors to establish and communicate audit engagement terms and emphasize effective communication throughout the process, the Commission on Audit (COA), in coordination with the Schools Division Office of Sultan Kudarat (SDOSK), shall conduct an Entrance Conference for the Calendar Year 2026 Audit involving the SDO and its fourteen (14) Implementing Units (IUs), on **December 1, 2026** at **9:00 AM,** at **Kalimudan Hall, SDO-SK.**

2. The Entrance Conference aims to provide an opportunity for the COA Audit Team and Management to discuss matters relevant to the conduct of the audit, including its objectives, scope, planned timing, identified significant audit risks, and other applicable requirements, and shall also serve as a venue to clarify Management's responsibilities, particularly regarding the timely submission of required documents and reports, preparation of necessary schedules, and availability of concerned personnel throughout the audit process.

3. Participants in this activity are the following:

A. Schools Division Office (SDO)
- Schools Division Superintendent
- Assistant Schools Division Superintendent
- Accountant
- Budget Officer
- Cashier
- Administrative Officer
- Property/Supply Officer

B. Implementing Units (IUs)
- School Head
- Senior Bookkeeper

- Disbursing Officer
- Property/Supply Officers

C. Other Participants

- Other personnel whose participation may be necessary or relevant to the matters to be discussed during the conference, as identified by the Management.

4. Each participating Implementing Unit shall remit Five Hundred Pesos **(₱500.00) per participant** to defray expenses for meals and snacks during the activity, payable to the Division Cashier prior to the Entrance Conference. The corresponding contribution, as well as necessary travel expenses of authorized participants, may be charged against the respective school's Maintenance and Other Operating Expenses (MOOE), subject to the availability of funds and compliance with applicable budgeting, accounting, and auditing rules and regulations.

5. All concerned officials and personnel are expected to attend and actively participate in the discussions, and School Heads are likewise enjoined to ensure the attendance of their respective designated personnel as well as their readiness to provide relevant information and documents that may be required during the conference.

6. For inquiries and clarifications, participants may contact ERWIN P. SOROYSOROY, CPA, MPA, OIC-Office of the Accountant III, at erwin.soroysoroy@deped.gov.ph

7. For the information, guidance, and compliance of all concerned.

ROBERTO J. MONTERO, CESO V
Schools Division Superintendent

Enclosure: *None*
References: *As stated,*
To be indicated in the Perpetual Index under the following subjects:

2026 AUDIT **ENTRANCE CONFERENCE** **COMISSION ON AUDIT**

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