



Republic of the Philippines  
Department of Education  
CORDILLERA ADMINISTRATIVE REGION  
SCHOOLS DIVISION OF BENGUET  
WANGAL, LA TRINIDAD, BENGUET

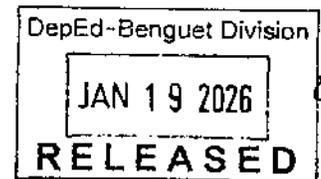
January 16, 2026

**DIVISION MEMORANDUM**

No. 20, s. 2026

**CONDUCT OF THE COMMISSION ON AUDIT (COA) CY 2026 ENTRANCE CONFERENCE OF THE IMPLEMENTING UNITS or SCHOOLS WITH COMPLETE SET OF BOOKS IN THE SCHOOLS DIVISION OF BENGUET**

TO: Implementing Units (IU's) or Schools with complete Set of Books  
School Heads  
Accountants  
Bookkeepers  
Cashiers / Disbursing Officers  
Supply Officers  
Administrative Officers  
Other personnel concerned



1. To provide guidance and proper orientation on the upcoming Calendar Year (CY) 2026 audit engagement of the Commission on Audit (COA), this Office hereby informs all concerned of the conduct of the COA CY 2026 Entrance Conference for the Implementing Units of the Schools Division of Benguet.
2. The conduct of this activity aims to enhance the understanding of concerned officials and personnel on the audit scope, objectives, timelines, procedures, and documentary requirements, as well as to clarify the roles and responsibilities of school heads and other accountable officers. This activity likewise seeks to promote transparency, accountability, and constructive coordination between the auditees and the auditors.
3. The conference shall be conducted with the following details:
  - o Date and Time: January 22, 2026 | 8:00 AM – 5:00 PM
  - o Venue: To be announced later
4. The Program of Activities shall include the presentation of audit scope, objectives, and procedures by COA, discussion on roles, responsibilities, and documentary requirements, and an open forum to address questions and initial audit-related concerns.
5. This memorandum shall serve as Authority to Travel on official business to include January 21, 2026 as travel time.
6. Expenses to be incurred in the conduct of this activity shall be charged against available school MOOE, subject to existing accounting and auditing rules and regulations.
7. The cooperation and active participation of all concerned are highly encouraged to ensure preparedness and compliance with COA audit requirements.
8. Immediate dissemination of this Memorandum is desired.

  
**ESTELA P. LEON-CARIÑO EdD, CESO III**  
Regional Director and  
Concurrent Officer-in-Charge  
Office of the Schools Division Superintendent