



Republic of the Philippines
Department of Education
REGION II – CAGAYAN VALLEY
SCHOOLS DIVISION OF NUEVA VIZCAYA

February 25, 2026

DIVISION MEMORANDUM

No. 94, s. 2026

**CONDUCT OF EXIT CONFERENCE WITH THE COMMISSION ON AUDIT AND
IMPLEMENTING UNITS OF SDO NUEVA VIZCAYA**

To: Assistant Schools Division Superintendent
OIC, Chief Education Supervisor – CID
Chief Education Supervisor – SGOD
Public Schools District Supervisors/Districts-in-Charge
Public Secondary/Elementary School Heads
All others concerned

1. The Philippine Constitutional mandates the Commission on Audit (COA) to examine, audit, and settle all accounts pertaining to government revenue, receipts and expenditures, in order to promote accountability, transparency and efficiency in the use of public funds and property.
2. In view of the foregoing, this Office requires all Implementing Unit (IU) Schools to attend the exit conference with the Resident Audit Team of the COA on February 26, 2026 8:00 o'clock AM at the Conference Hall, SDO Nueva Vizcaya.
3. The participants from the IUs include the School Heads, Accountants or Senior Bookkeepers, and Supply Officers.
4. All participants from the IUs are required to bring all pertinent documents relative to the exit conference.
5. Travelling and other incidental costs and expenses related to this activity shall be charged against local funds, subject to existing accounting and auditing rules and regulations.
6. Immediate dissemination of this Memorandum is desired.



ORLANDO E. MANUEL PhD, CESO V
Schools Division Superintendent