



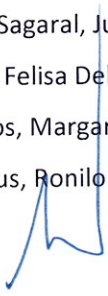
Republic of the Philippines  
Department of Education  
Region VII, Central Visayas  
**DIVISION OF CITY SCHOOLS-TAGBILARAN**  
City of Tagbilaran



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**MEMORANDUM**

TO : Michelle T. Sagara, Julie Redillas, Gina Gamao, Rosalie Tambis, Ananias Sumaylo,  
Ellen Cesar, Felisa Deligencia, Retchel Sumampong, Ruben Lorejo, John Christian Capon,  
Marife Rallos, Margarita Tejano, Lady May Karaan, Japhet Villareal, Venancio Lauron,  
Marlyn Bacus,  Bonilo Cañedo, Reyrusty Galan, Junicel Mancha, Felomina Tanggaan

FROM : **JOSEPH IRWIN A. LAGURA, PhD**

Subject: : **COA EXIT CONFERENCE**

Date: : **February 28, 2020**

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1. Our resident auditors from the Commission on Audit (COA) have already culminated their annual audit for fiscal year 2019. Pursuant to COA Memorandum No. 96-054 dated December 2, 1996 Re: Conduct of Exit Conference at the end of the audit, Tagbilaran City Schools Division will be holding a COA Exit Conference on March 9, 2020, 1:00 PM at Tagbilaran City Central Elementary School Library.
2. The conference aims to:
  - a. Ensure fair and balance reporting.
  - b. Ensure correctness of the audit findings once these are finalized
  - c. Facilitate acceptance and implementation of audit recommendation.
3. Expenses relative to the said conference is chargeable against division MOOE/local funds subject to the usual accounting and auditing rules and regulations.
4. Immediate dissemination of and compliance with this memorandum is hereby directed.