



Republic of the Philippines  
**Department of Education**  
REGION VII – CENTRAL VISAYAS  
DIVISION OF CITY SCHOOLS – TAGBILARAN CITY

**Office of the Schools Division  
Superintendent**

August 11, 2026

DIVISION MEMORANDUM  
No. 637 , s. 2026

**NEWLY DESIGNATED SUPERVISING AUDITOR OF NGAS CLUSTER 5**

To: Assistant Schools Division Superintendent  
Division Office Personnel  
Public Elementary and Secondary School Heads  
All Others Concerned

1. This Office disseminates the communication from the Commission on Audit (COA), introducing MS. RHODA C. MORALES, State Auditor V, as the newly designated Supervising Auditor of NGAS Cluster 5 which oversees the audit team assigned in our agency.
2. In this regard, it is requested that the audit group be extended the courtesy and cooperation due them as the representatives of COA as well as provided with the necessary facilities and operating expenses in accordance with Section 20 of P.D. No. 1445 to effectively carry out their functions.
3. Immediate dissemination of and strict compliance with this Memorandum are hereby directed.

**WILFREDA D. BONGALOS PhD, CESO V**  
Schools Division Superintendent

WDB/JAAL/ADMIN/atm



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REPUBLIC OF THE PHILIPPINES  
**COMMISSION ON AUDIT**  
**REGIONAL OFFICE NO. VII**  
M.J Cuenco Avenue, Corner V. Sotto Street, 6000 Cebu City

COA Office Order No. 2026-729  
AUG 05 2026  
10:45  
Cito

August 3, 2026

**THE HEAD OF AGENCY**  
Department of Education  
Division of City Schools-Tagbilaran City  
Tagbilaran City, Bohol

Dear Ma'am/Sir:

Pursuant to COA Office Order No. 2026-729 dated July 23, 2026, we are pleased to introduce **MS. RHODA C. MORALES**, State Auditor V, as the newly designated **Supervising Auditor** of NGAS Cluster 5 which oversees the audit team assigned to your agency.

In this regard, we respectfully request that the audit group be extended the courtesy and cooperation due them as representatives of this Commission, as well as be provided with the necessary facilities and operating expenses in accordance with Section 20 of P.D. No. 1445 to effectively carry out their functions.

Rest assured of our continuing desire to establish a strong working relationship with your office in the interest of public service.

Truly yours,

COA Signed  
2026-08-04  
11:50:50

**CHONA P. LABRAGUE**  
Director IV  
Regional Director

*Alang*

