

STATUS OF PRIOR YEAR'S AUDIT RECOMMENDATIONS

Audit Observation	Recommendation	References	Management Action	Status of Implementation	Reasons for partial/Non Implementation
<p>1. At end of audit period the Accountant had not yet updated the books of accounts, and have posted only the transactions up to June 30, 2009, in effect this office has not received the Post-Closing Trial Balance within the required period as prescribed in Section 72 of the NGAs Volume I resulting to the delay in its verification by the COA.</p>	<p>The City Mayor shall require the OIC City Accountant to submit these trial balances in accordance with the provisions of Section 72 of the New Government Accounting System (NGAS) Volume I in order to facilitate the immediate verification and submission to the GAFMIS considering that the deadline set had been overdue.</p>	<p>Page 13 and 14 CY 2009 AAR</p>		<p>Implemented</p>	
<p>2. The Accountant failed to submit to the Auditor the liquidation reports of the accountable officers within grace period, in violation of COA Circular No.97-002 dated February 7, 2007, hence the necessary audit of the disbursements allegedly spent for development projects and procurement of vehicles and equipments was not undertaken.</p>	<p>We recommend that the City Mayor shall direct the accountant to submit the liquidation reports of the Accountable Officers to the Office of the Auditor immediately pursuant to COA Circular No. 97-002, and effect the correction in the FS as to the unliquidated cash Advances.</p>	<p>Page 14 and 15 CY 2009 AAR</p>		<p>implemented</p>	
<p>3. The accuracy and validity of the balance of the Property, Plant and Equipment and Inventory accounts totalling 161,884,690.99 was not ascertained due to the failure of the General Service Office (GSO) and concerned offices to submit Report on the Physical Count of Property, Plant and Equipment (RPCPPE) and Inventory for 2009 on the prescribed period.</p>	<p>It is recommended that the local official concerned should submit the year end Physical Inventory Report of PPE within the prescribed period to give the team ample time to validate its correctness.</p>	<p>Page 15 and 16 CY 2009 AAR</p>		<p>Unimplemented Reiterated in Part II</p>	
<p>4 Purchase Orders, contracts and reports on the acceptance and deliveries of supplies and materials were not submitted to the Auditor within the prescribed period mandated under Paragraph A. COA circular No. 96-010 dated August 16, 1996, preventing the conduct of review of the contract and communicating to the management the defects, or non-compliance thereto.</p>	<p>It is recommended that the concerned agency officials to submit to the Auditor, within five (5) days from issuance, the copies of the purchase orders or contracts and acceptance and inspection report with the necessary data and information to avoid confusion and delay in the confirmation of deliveries.</p>	<p>Page 16-18 CY 2009 AAR</p>		<p>Unimplemented</p>	

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5. The LGU appropriated a total amount of P1,896,000.00 for GAD related activities or 1.21% of the total estimated Internal Revenue Allocation of P230,000,000.00 instead of P11,500,000.00 or 5% of the total estimated IRA as mandated under the Joint Circular No 2004-001 dated April 5, 2004.	We recommend that 5% of the total IRA be appropriated for Gender and Development (GAD) Fund, independent and separate from such other fund such as 20% DF, and expended in accordance with the programs	Page 18 and 19 CY 2009 AAR		Unimplemented	
During the year 2009, the LGU planned to undertake Social Reform Agenda (SRA)- Flagship Project with a budget of P 10,300,000.00 of which P 10,125,797.31 was spent during the year, but the LGU did not submit documents justifying the program, thus we have not verified the results of the program.	We recommend that the City Mayor shall encourage the Accountant and concerned Official to submit the necessary document as above discussed	Page 19 CY 2009 AAR		Unimplemented	

