



23-05052

Republic of the Philippines  
**Department of Education**  
REGION XI  
SCHOOLS DIVISION OF DAVAO DEL NORTE

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**Office of the Schools Division Superintendent**

OFFICE MEMORANDUM  
**OSDS-2023-0024**

TO: **MA. LOURDES M. QUESADA**  
Accountant III

SUBJECT: **ADHERENCE TO RECOMMENDATIONS FOR AUDIT OBSERVATION  
MEMORANDUM NO. 2023-003 DATED JANUARY 23, 2023**

DATE: January 27, 2023

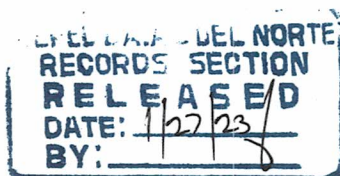
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1. An Audit Observation Memorandum (AOM) No. 2023-003 was recently received with the following observation to wit:

Tax underpayment of employees totaling P91,893.72 remained uncollected for more than two (2) years without taking appropriate action and/or demanding settlement, thus depriving the government of additional funds to be allocated for other projects.

2. The Commission on Audit (COA), recommends that you are to issue demand letters to concerned personnel and sought other remedies to impose collection on the remaining amounts as receivable from employees, for that Office to issue final demand letter.
3. For strict compliance.

For the Schools Division Superintendent:



  
**REBECCA C. SAGOT, CESO VI**

Assistant Schools Division Superintendent

