



Republic of the Philippines
Department of Education
REGION XI
SCHOOLS DIVISION OFFICE OF DAVAO ORIENTAL

Office of the Schools Division Superintendent

FEB 18 2026
February 18, 2026

DIVISION MEMORANDUM

No. 016, s. 2026

**COMPOSITION, DUTIES, AND RESPONSIBILITIES OF THE
SCHOOLS DIVISION INTERNAL AUDIT SERVICE (IAS)**

To : Assistant Schools Division Superintendent
Chief Education Supervisors
Education Program Supervisors
Public Schools District Supervisors
Section/Unit Heads
Public Elementary and Secondary School Heads
All Others Concerned

1. Pursuant to Administrative Order No. 70 entitled "Strengthening of Internal Control Systems of Government Offices, Agencies, Government-Owned and Controlled Corporations (GOCCs), including Government Financial Institutions (GFIs), State Universities and Colleges (SUCs), and Local Government Units (LGUs) and DepEd Order No. 80, s. 2010 entitled "Implementation of the Internal Audit Service in the Department of Education (DepEd), heads of all government offices and agencies are required to organize an Internal Audit Service (IAS) in their respective offices.
2. In this regard, this Office announces the composition of the Internal Audit Service (IAS) that will conduct an operational audit in the schools division office, schools, and learning centers. The IAS is composed of the following:

Chairperson: **MR. CHRISTIAN N. SANGO**
Assistant Schools Division Superintendent

Members: **DR. NANCY P. SUMAGAYSAY**
Chief Education Supervisor (CID)

MR. ERNESTO H. CABANES
Chief Education Supervisor (SGOD)

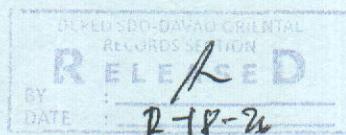
DENNIS Y. BELARMINO
Accountant III

Additional member/s shall be assigned depending on the program/office to be audited

The Schools Division IAS shall perform the following functions:

- a. Advise the Schools Division Superintendent on all matters relating to management, control, and operations audit;
- b. Conduct management and operations performance audits of functions, programs, projects, activities with outputs, and determine the degree of compliance with their mandates, policies, government regulations, established objectives, systems, and procedures/processes, and contractual obligations;
- c. Review and appraise systems and procedures, organizational structures, asset management practices, financial and management records, reports, and performance standards;
- d. Analyze and evaluate management deficiencies and assist top management by recommending realistic courses of action;
- e. Validate activities against the submitted School-Improvement Plan and Annual Implementation Plan;
- f. Conduct onsite visit to projects, programs, and activities to validate propriety and compliance with standards on the implementation, especially for infrastructure and other big-ticket projects; and
- g. Perform such other related duties and responsibilities as may be assigned or delegated by the Schools Division Superintendent, or as may be required.

3. The IAS is an internal part of SDO Davao Oriental and shall assist in the top management and effective discharge of the responsibilities of the division *without intruding into the authority of the Commission on Audit (COA)*.
4. The internal audit activity shall cover all areas/offices in the Schools Division Office, and public schools in the elementary, junior high, and senior high levels under the supervision and control of the Schools Division Superintendent.
5. In the performance of their functions, the IAS committee shall be provided full access to pertinent records relative to the scope of the audit activity. The internal auditors should be able to exercise independence to render impartial and unbiased judgements essential to conduct of the audit. Full cooperation of officials and staff of offices and schools being audited shall be required. The Committee shall submit a Monthly Report on Observations/Concerns and Actions Taken.
6. Immediate and wide dissemination of this Memorandum is enjoined.




DR. JOSEPHINE L. FADUL
Schools Division Superintendent

SGOD/mgm