

AGENCY ACTION PLAN and STATUS of IMPLEMENTATION
Audit Observations and Recommendations
For the Calendar Year 2020
As of 21 June 2021

Ref.	Audit Observations	Agency Action Plan				Status of Implementation	Reason for Partial/ Delay/ Non-implementation, if applicable	Action Taken/ Action to be Taken	
		Audit Recommendations	Action Plan	Person/Unit Responsible	Target Implementation Date				
					From				To
2020 Annual Audit Report (AAR) Audit Observation No. 1, page 37	Two unserviceable laptops with total carrying amount of ₱46,549.91 reported in the Inventory and Inspection Report of Unserviceable Property were not dropped from the ICT Equipment account, contrary to Section 40, Chapter 10, Volume I of the GAM, affecting the fairness of presentation of ICT Equipment in the financial statements.	PCC Management to instruct the Accountant to draw a JEV to recognize the impairment loss of the two (2) unserviceable laptops reported in the IIRUP and to instruct the Property Officer to submit the IIRUP to the agency's Disposal Committee for the immediate disposal of the unserviceable equipment.	Property officer to update the Schedule of Inventory and Inspection Report of Unserviceable Property (IIRUP) which shall include all unserviceable properties with complete details as to the status of being unserviceable property, mode of disposal and appraised value. The General Services Division (GSD) to submit the updated IIRUP and their recommendation on the subject unserviceable properties on March 2021. Corresponding adjustments / reclassification will be reflected in the CY 2021 books of accounts as soon as the Finance, Planning and Management Office (FPMO) receives the recommendation.	Administrative Office and Finance, Planning and Management Office	N/A	N/A	Fully implemented	N/A	N/A

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					From				To
2020 Annual Audit Report (AAR) Audit Observation No. 2, page 38	Disbursement vouchers for the months of October to December 2020 amounting to ₱83,787,886.04 were not submitted for audit, thus the Audit Team was not able to establish the correctness and reliability of the affected accounts' balances in the financial statements as at year end.	PCC Management to direct the Chief Accountant and other concerned officers and employees to strictly comply with the prescribed deadlines in the submission of financial reports and documents to the Office of the Auditor.	Accounting Division to submit October to December 2020 Disbursement Vouchers (DVs). Consequently, the Finance, Planning and Management Office is currently implementing the interim procedure for electronic signing of Disbursement Vouchers and Obligation Request Status to comply with the timely submission of reports and documents to COA. An Office Circular, in coordination with concerned offices and units, is being drafted to address the matter.	Finance, Planning and Management Office / Administrative Office / Economics Office	On the submission of DVs: March 2021 On the implementation of electronic signing: April 2021	July 2021 onwards	Partially Implemented	Awaiting submission of supporting documents from the End-User for the transmittal to COA of remaining Disbursement Vouchers. The office circular to address the matter is currently on a development stage.	Coordinated with the End-Users for the submission of the supporting documents.

Agency sign-off:


KENNETH V. TANATE, PhD
Executive Director

22 June 2021

Date



June 23, 2021

SOFIA C. GEMORA

Director IV
Commission on Audit (COA)
NGS Cluster 1 – Executive Offices
Commonwealth Avenue, Quezon City

Thru: **Ms. Nenita C. Rendon**
Supervising Auditor

Ms. Benilda L. Mercado
State Auditor IV
Audit Team Leader


Dear **Director Gemora**,

Pursuant to Section 89 of the General Provisions of the General Appropriations Act of 2020, we are pleased to submit the duly accomplished PCC Agency Action Plan and Status of Implementation (AAPSI) for the observations and recommendations in the Annual Audit Report¹ for Calendar Year 2020.

We hope you find our submission in order.

Thank you very much.

Very truly yours,



ATTY. JOSEPH MELVIN B. BASAS
Director IV
Finance, Planning and Management Office

Attachment: As stated

Copy Furnished: - **Department of Budget and Management**
- **The Speaker, House of Representatives**
- **The President, Senate of the Philippines**
- **Committee on Appropriations, House of Representatives**
- **Committee on Finance, Senate of the Philippines**

¹ Officially received by PCC on 30 April 2021.

Re: PCC's Agency Action Plan and Status of Implementation Calendar Year 2020

Roderick Castañeda <rdcastaneda.coa@gmail.com>

Fri 6/25/2021 2:10 AM

To: Irene S. De Gracia <isdegracia@phcc.gov.ph>

Acknowledging receipt, thank you ma'am.

All the best,

Roderick

Noong Huw, Hun 24, 2021 nang 12:29 PM, sinulat ni Irene S. De Gracia <isdegracia@phcc.gov.ph> ang:

Dear Auditor Benilda and Auditor Roderick,

Good day.

Respectfully submitting the PCC's Agency Action Plan and Status of Implementation for Audit Observations and Recommendations for the Calendar Year 2020.

Hard copy of the same and the corresponding transmittal letter shall be submitted to your office and to the COA Central Office.

Thank you.

For the PCC,

Irene

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