



**REPORT ON SUSTAINED COMPLIANCE WITH AUDIT FINDINGS**  
**FISCAL YEAR (FY) 2023 (AUDIT PERIOD: 2022)**

For the FY 2023, the Procurement Service of the Department of Budget and Management complied with Commission on Audit's (COA) recommendations with a **79% compliance rate**, to wit:

**A. Percentage (%) of Implementation**

Status of Implementation	No. of Recommendations	Percentage of Implementation (w/out PPE)
Implemented	95	<b>79%</b>
Not Implemented	25	21%
<b>Total</b>	<b>120</b>	<b>100%</b>

**B. Sources of Audit Recommendations Per COA Issuances**

PARTICULARS	Total Audit Recommendations	Related PPE Audit Recommendations	Audit Recommendations (net of PPE)	Status of Implementation	
				Implemented	Not Implemented
Annual Audit Report (AAR) -CY 2022-Part II (Current Observations)	42	10	32	25	7
AAR CY 2022-Part III (SIPYAR)	90	2	88	70	18
<b>Total Audit Recommendations</b>	<b>132</b>	<b>12</b>	<b>120</b>	<b>95</b>	<b>25</b>

(Source : COA Resident Auditor)

The report is in accordance with Section 5.6 (b), Memorandum Circular No. 2020-1, s. 2020 which mandated all government agencies to have *"Fully implement 30% of the prior years' audit recommendations as shown in the Report on Status of Implementation of Prior Years Recommendations. These recommendations will exclude the Property, Plant, and Equipment (PPE) related items of the Annual Audit Report (AAR)"*.

This report is being issued for posting by the audited agency in the Transparency Seal in compliance with the above-cited Circular.

**Signature Redacted**

**APPLE JOY M. DOCTOLERO**

State Auditor III, Audit Team Leader  
Commission on Audit

Date: 12/07/2023