



Republic of the Philippines
Department of Education
NEGROS ISLAND REGION

REGIONAL MEMORANDUM

No. 707, s. 2026

JUL 09 2026

**ENGAGEMENT LETTER: REVIEW AND APPRAISAL OF THE
PROCUREMENT SYSTEM OF LEARNING TOOLS AND
EQUIPMENT (LTE) FOR SCIENCE AND
MATHEMATICS (SM) AND TECHNICAL
VOCATIONAL LIVELIHOOD (TVL)**

TO: Assistant regional Director
Schools Division Office of Negros Occidental
All Other Concerned

1. Attached is the Unnumbered Memorandum dated June 30, 2026 re: "Engagement Letter: Review and Appraisal of the Procurement System of Learning Tools and Equipment (LTE) for Science and Mathematics (SM) and Technical Vocational Livelihood (TVL)", which is self-explanatory.
2. Immediate dissemination of and compliance with this Memorandum are desired.


RAMIR B. UYTICO EdD, CESO III
Regional Director

Encl.: As stated
Reference: As stated

To be indicated in the Perpetual Index
under the following subjects:

REVIEW
PROCUREMENT
LEARNING AREA, SCIENCE
LEARNING AREA, MATHEMATICS
LEARNING AREA, TECHNOLOGY LIVELIHOOD EDUCATION

ASD/PS/JEM/REGIONAL MEMO -Dessimination-Unnumbered Memorandum--Engagement letter review and appraisal of the procurement system of learning tools and equipment (LTE) for science and mathematics (SM) and technical vocational livelihood (TVL)



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Republic of the Philippines
Department of Education
INTERNAL AUDIT SERVICE

Office of the Director

MEMORANDUM

IAS-OD-2026-___

FOR : **CRISTITO A. ECO**
Regional Director
Region 6 – Western Visayas

RUBY THERESE P. ALMECION
Schools Division Superintendent
Division of Iloilo Province

RAMIR B. UYTICO
Regional Director
Negros Island Region (NIR)

GLADYS AMYLAIN D. SALES
Schools Division Superintendent
Division of Negros Occidental

THRU : **ATTY. PAOLO MIKAEL E. QUILALA**
Director IV
Internal Audit Service

FROM : **GARY R. PULUMBARIT**
Internal Auditor V
Internal Audit Service -Management Audit Division

SUBJECT : **ENGAGEMENT LETTER: REVIEW AND APPRAISAL OF THE
PROCUREMENT SYSTEM OF LEARNING TOOLS AND
EQUIPMENT (LTE) FOR SCIENCE AND MATHEMATICS (SM)
AND TECHNICAL VOCATIONAL LIVELIHOOD (TVL).**

DATE : June 30, 2026

1. The Internal Audit Service – Management Audit Division (IAS-MAD) is currently

undertaking review and appraisal of the Procurement System for the Learning Tools and Equipment (LTE) for Science and Mathematics (SM) and Technical Vocational Livelihood (TVL).

2. The overall objective of the review and appraisal is to:
 - a. evaluate the effectiveness and adequacy of the internal control systems (ICS) being implemented in the procurement of LTE-SME and TVL;
 - b. assess the degree of compliance of control with laws, rules, regulations, managerial policies, systems, and procedures, including compliance with accountability measures, ethical standards, and contractual obligations;
 - c. assess whether the 4Es (effective, efficient, ethical, and economical) requirements of operations are achieved in the implementation of the program; and
 - d. develop relevant and appropriate recommendations that may strengthen internal controls and subsequently improve the system or process.

3. The appraisal focuses on the procurement of LTE – SME and TVL from 1 January 2023 to 31 December 2025.

Specifically, the review covers: **a) the procurement process; b) pre-delivery inspection; c) delivery and acceptance; and d) storage and safekeeping of DepEd Central Office procured LTE-SME and TVL.**

The review likewise covers the **selection and prioritization of recipient schools**, including other components of the ICS deemed relevant and necessary during the audit.

4. The activity will be conducted as follows:

Area/Office	Inclusive Dates	Covered Offices
Regional Office VI	July 13-14, 2026	<ul style="list-style-type: none"> • Curriculum and Learning Management Division • Administrative Services Division – Asset and Management Section
SDO Iloilo Province	July 15 – 17, 2026	<ul style="list-style-type: none"> • Curriculum Implementation Division • Administrative Division - Property and Supply • Four (4) selected schools in each Division
SDO Negros Occidental	July 20 – 24, 2026	<ul style="list-style-type: none"> • Curriculum Implementation Division • Administrative Division - Property and Supply • Four (4) selected schools in each Division

Concerned auditees will be duly notified should there be changes or adjustments in the schedule.

5. Under the overall supervision of the Atty. Paolo Mikael Quilala, Director IV, Internal Audit Service, the Audit Supervisor for this engagement is Mr. Gary R.

Pulumbarit, Internal Auditor V, with the following audit members:

- a. Vicente C. Danao, Team Leader
 - b. Joshua Rael D. Ariola, Internal Auditor I
 - c. Jo Michelle S. Sicat, Internal Auditor I
 - d. Jennylyn O. Sangueza, Internal Auditing Assistant
6. To commence the audit execution process, an **Entry Meeting** will be held on:
- a. For RO VI and SDO Iloilo Province: **July 14, 2026, from 09:00 AM – 11:00 AM** at the **Regional Office VI**; and
 - b. For SDO Negros Occidental: **July 20, 2026, from 09:00 AM – 11:00 AM** at the **SDO Negros Occidental**.

The venue will be coordinated with the relevant auditees, and they will be notified prior to the meeting. Necessarily, the concerned officers/personnel from the above-mentioned offices are required to attend said meeting. This Memorandum shall serve as the Notice of Meeting (NoM).

7. The purpose of the Entry Conference is to discuss the audit process and to respond to concerns that the auditees may raise in connection with the engagement.
8. The **initial list of documents** needed for this audit, which we request to be prepared in advance, is attached (**Attachment 1**).
9. The full support and cooperation of all concerned Offices/personnel to all the necessary procedures to be undertaken, including submission of needed documents, is essential to ensure the efficient and effective conduct of the audit.
10. For concerns and questions, you may coordinate with this Office at ias.mad@deped.gov.ph or through (0917) 138 5544 c/o Ms. Jo Michelle Sicat.

Encl.: A/S

Attachment 1. List of Initial Documents*

1. Communication on LTE deliveries
2. Office order/memorandum of allotted LTEs for school delivery
3. Proof of Delivery/IARs
4. Property Custodian Slip for delivered LTEs
5. Monitoring reports of delivered LTEs
6. Other relevant information/documents

**Other documents deemed necessary may be requested during the audit proper*