

STATUS OF IMPLEMENTATION OF PRIOR YEARS' AUDIT RECOMMENDATIONS

The four prior years' audit recommendations contained in the 2014, 2013 and 2011 Annual Audit Reports were all implemented, details as follows:

Observations and Recommendations	Reference AAR Page No.	Action Taken by Management	Auditor's Validation Results
<u>2014</u>			
<p>1. The delay in the submission of liquidation documents for payment of salaries/wages and allowances of the Tribunal's Secretariat and coterminous employees, Representation and Transportation Allowance, Extraordinary and Miscellaneous Expenses and other allowances and benefits, ranges from 3 to 55 days, which affected the timely verification and audit of the documents.</p> <p>We recommended that the Cash Management Service and the Accountant submit promptly the liquidation reports for Payroll Funds as provided in Section 100 of PD 1445 and Section 5 of COA Circular No. 97-002.</p>	18-19	Implemented	Payment of salaries, wages and allowances is through ATM Payroll System effective August 2015.
<p>2. Repairs of motor vehicles were paid in advance out of Petty</p>	19-20	Implemented	Payment for repairs of vehicles now made after

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<p>Cash Fund prior to acceptance of the services contrary to Section 88(1) of PD 1445.</p> <p>We recommended and Management agreed to refrain from paying in advance services not yet rendered pursuant to Sec. 88(1) of PD 1445, and that the repaired vehicles should be inspected first before acceptance.</p>			<p>inspection and acceptance or after the repair was done.</p>
<p><u>2013</u></p> <p>1. Expenses incurred by the three officials of the Senate Electoral Tribunal (SET) in the total amount of ₱215,248.44 as participants in the World Conference in Education, Philippines and Japan Joint Session on September 3-8, 2013, is considered unnecessary under COA Circular No. 2012-003 dated October 29, 2012 since the undertaking is geared for the academe and granting that the Management absolutely need to participate in the said conference, only one personnel could have been considered to attend, instead of the three officials.</p>	<p>16-18</p>	<p>Implemented</p> <p>Management filed motion for reconsideration to the COA Central Office on July 23, 2014. Partial payment amounting to ₱71,749.48 per OR No. 2183599 dated August 5, 2015.</p>	<p>Copy of the appeal was furnished the Office of the Auditor.</p>

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<p>We recommended that Management require each participant who attended the conference to refund immediately the total amount they incurred for the travel.</p> <p><u>2011</u></p> <p>1. The agency has not created an Internal Audit Service/Unit contrary to Administrative Order Nos. 278 and 70 dated April 28, 1992 and April 14, 2003, respectively.</p> <p>We recommended that Management comply with the requirement of AO Nos. 278 and 70 in creating an IAS by coordinating with DBM. Otherwise, Management should request an exemption from the application of these AOs.</p>	<p>16-18</p>	<p>Implemented</p>	