

PRESIDENTIAL LEGISLATIVE LIAISON OFFICE

NEB, Malacañang Compound, Manila

AGENCY ACTION PLAN and
STATUS of IMPLEMENTATION

Audit Observations and Recommendations

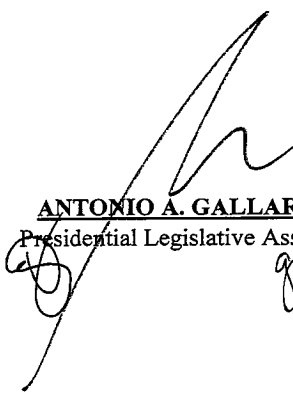
For the Calendar Year 2015

As of April 11, 2016

Ref.	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial Delay/ Non-Implementation, if applicable	Action Taken/ Action to be Taken
			Action Plan	Person/Dept. Responsible	Target Implementation Date				
					From	To			
AAR Page 24	Non-disposal of unserviceable properties recognized as Other Assets totaling ₱16,887.50 which was not in accordance with the provisions of Section 79 of Presidential Decree (PD) No. 1445 resulted to its further deterioration and deprived the agency of any benefit/income that may be derived from these assets. It also deprived the agency of the utilization of the space occupied by said properties.	We recommended and Management agreed to dispose of these unserviceable properties pursuant to Section 79 of PD No. 1445.	Dispose unserviceable properties	Disposal Committee			Partially Implemented		Journal Entry Voucher No. 16-02-035... was drawn on February 11, 2016 to derecognize the equipment still being used and lost/stolen motorcycles from the list of Other Assets to Furniture and Fixtures and Due from Officers and Employees accounts, respectively, leaving a balance of ₱3,592.50 for disposal.
AAR Page 25	Liquidations of cash advances were made 73-105 days beyond the prescribed period as required under COA Circular Nos. 2012-001 and 97-002 dated June 14, 2012 and February 10, 1997, respectively	We recommended and Management agreed to require the Accountable Officers to observe the prescribed period for liquidation of the cash advances granted as required under COA Circular No. 2012-001.					Fully Implemented		All the staff concerned were already directed to ensure that all required financial documents are complete and proper to hasten the process of both request and liquidation of cash advances.

Ref.	Audit Observations	Audit Recommendations	Agency Action Plan				Status of Implementation	Reason for Partial Delay/ Non-Implementation, if applicable	Action Taken/ Action to be Taken
			Action Plan	Person/Dept. Responsible	Target Implementation Date				
					From	To			
AAR Page 27	Management did not establish an Internal Audit Services/Unit (IAS/U) in PLLO contrary to Administrative Order No. 70 dated April 14, 2003 and DBM Circular Letter No. 2008-5 dated April 14, 2008.	We recommended and Management agreed to establish its IAS/U in accordance with the Administrative Order No. 70 dated April 14, 2003 and DBM Circular Letter No. 2008-5 dated April 14, 2008, to promote good governance, transparency and strengthen accountability.	Establish IAS/U				Ongoing		PLLO will comply with COA's recommendations. However, we might have difficulty in establishing IAS/U immediately given the current number of personnel and structure of PLLO. Rest assured that we will consider this also in our planning activities this year along with the other units that the PLLO needs to establish i.e. Procurement Unit, Legal Services and Information Communication Technology Unit.

Agency sign-off:


ANTONIO A. GALLARDO
 Presidential Legislative Assistant

11-Apr-16
 Date