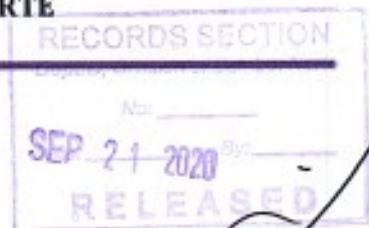




Republic of the Philippines
Department of Education
Region IX, Zamboanga Peninsula
SCHOOLS DIVISION OF ZAMBOANGA DEL NORTE

Division Memorandum
No. 264 s. 2020



TO : Assistant Schools Division Superintendents
Chief Education Supervisors
EPSs/PSDSs/SEPSs/Section/Unit Heads
Teaching/Non-Teaching Personnel, Piñan CS & Manukan NHS
Internal Auditors, ZN-SDO
All Others Concerned

FROM :  **MA. LIZA R. TABILON** EdD, CESO V
Schools Division Superintendent

SUBJECT : **ADDENDUM TO DM. 260, S. 2020, re: 5S INTERNAL AUDIT**

DATE : September 17, 2020

Pursuant to the conduct of 5S Internal Audit in the three (3) functional divisions of this office, and in Piñan Central School and Manukan National High School on September 29-30, 2020, the following shall constitute paragraphs 5 & 6 of Division Memorandum No. 260., s 2020, re: 5S Internal Audit, to wit:

Paragraph 5

Expenses for travel and meals/or food which may be incurred during the Internal Audit may be charged against division or school local funds, as the case maybe, subject to the usual accounting and auditing rules and regulations.

Paragraph 6

Unless prevented by a supervening event, internal audit shall go on as scheduled even with the concomitant adoption and implementation of alternative work arrangement or work from home (WFH) scheme in the light of COVID-19 recent development. Except those who are exempt from reporting on-site by reason of pregnancy, old age or underlying health conditions, the WFH scheme in office/school shall be suspended during audit date to ensure that the office/unit to be audited has personnel on-site who could guide, attest to or corroborate certain audit finding, if necessary.

Wide dissemination of this Memorandum is desired.

WH/MEMORANDUMS/INTERNALAUDIT/SGOD-SMME-DM45-09182020

