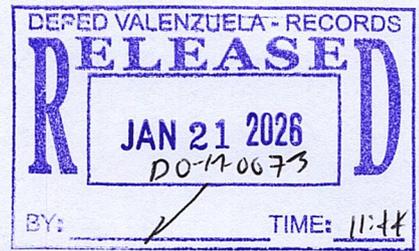




DepEd ICT Unit  
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 Control no.: 202406094

Republic of the Philippines  
**Department of Education**  
 NATIONAL CAPITAL REGION  
**SCHOOLS DIVISION OFFICE - CITY OF VALENZUELA**



**Office of the Schools Division  
 Superintendent**

**DIVISION MEMORANDUM**  
 No. 0060 's. 2026

**REASSIGNMENT/DESIGNATION OF COA PERSONNEL UNDER CLUSTER 5 -  
 EDUCATION AND EMPLOYMENT, NATIONAL GOVERNMENT AUDIT SECTOR**

TO: OIC-Assistant Schools Division Superintendent  
 CID and SGOD Chief Education Supervisors  
 Education Program/Public Schools District Supervisors  
 Public Elementary and Secondary School Heads  
 All Others Concerned

1. The field is hereby informed of the new COA personnel from Audit Team 05, DepEd Audit Group B, designated at SDO Valenzuela City:

OIC – Audit Team Leader: **RAYMOND L. CERDINO**  
 State Auditor III

Audit Team Member: **CAROL P. GAGANTE**  
 State Auditor I

2. Attached herewith is the COA Office Order No. 2025-1128 for reference.

3. Immediate and wide dissemination of this Memorandum is desired.

**NOEL D. BAGANO**  
 Schools Division Superintendent

Encl.: As stated  
 References: As stated  
 To be indicated in the Perpetual Index  
 under the following subjects:

**REASSIGNMENT      DESIGNATION      PERSONNEL**

SJLE-LEGAL/DM- REASSIGNMENT OF COMMISSION ON AUDIT (COA) PERSONNEL /January 19, 2026

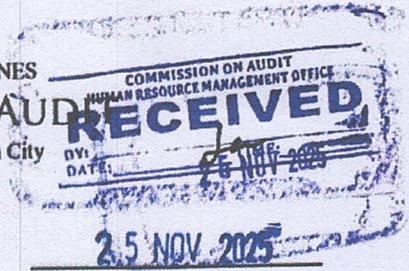


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REPUBLIC OF THE PHILIPPINES  
**COMMISSION ON AUDIT**  
Commonwealth Avenue, Quezon City



**OFFICE ORDER**  
NO. 2025-1128

**SUBJECT:** Reassignment/Designation of COA Personnel under Cluster 5 - Education and Employment, National Government Audit Sector

In the interest of the service, effective immediately and until further orders, the reassignment/designation of the following personnel is hereby made:

Name/Position	From	To
1. Cecilia E. Bernales State Auditor V	<i>Supervising Auditor (SA)</i> Other State Universities and Colleges (OSUCS) Audit Group E	<i>SA</i> University of the Philippines System (UPS) Audit Group D
2. Bernadeth D. Combate - Soliven State Auditor IV	<i>OIC - SA</i> University of the Philippines System (UPS) Audit Group D	<i>OIC - SA</i> OSUCS Audit Group E
3. Jemalyn V. Bautista State Auditor V	<i>OIC - SA</i> Department of Labor and Employment (DOLE) Attached Agencies Audit Group H	<i>OIC - SA</i> Commission on Higher Education (CHED) Audit Group F
4. Asleah M. Mambuay State Auditor IV	<i>Audit Team Leader (ATL)</i> DOLE - Central Office (CO) and Bureau of Workers with Special Concerns - Social Amelioration Program (BWSC-SAP) Audit Team 01 DOLE Audit Group G	<i>OIC - SA</i> DOLE Attached Agencies Audit Group H
5. Precious Joy E. Borromeo State Auditor IV	<i>ATL</i> Philippine Normal University (PNU) Audit Team 06 OSUCS Audit Group E	<i>ATL</i> DOLE - CO and BWSC- SAP Audit Team 01 DOLE Audit Group G
6. Evelyn G. Paragas State Auditor IV	<i>ATL</i> University of the Philippines - Manila (UPM)	<i>ATL</i> Polytechnic University of the Philippines

Name/Position	From	To
	Audit Team 03 University of the Philippines System (UPS) Audit Group D	Audit Team 02 OSUCS Audit Group E
7. Ma. Belinda G. Bonilla State Auditor IV	<i>ATL</i> Department of Migrant Workers (DMW) – CO, and Foreign Based Government Agencies (FBGAS) – 36 Migrant Workers Offices (MWOs), formerly Philippine Overseas Labor Offices (POLOs) Audit Teams 01 and 02 DMW Audit Group I	<i>ATL</i> DepEd-OSEC – FAPS, PMS, NEAP, BAE Audit Team 02 DepEd 1 Audit Group A
8. Regen B. Voloso State Auditor IV	<i>ATL</i> DepEd – Central Office (CO)/Office of the Secretary (OSEC), Bureau of Curriculum Development (BCD), Bureau of Learning Delivery (BLD), Literacy Coordinating Council (LCC) Audit Team 01 DepEd 1 Audit Group A	<i>ATL</i> DMW – CO, and FBGAS – 36 MWOs, formerly POLOs Audit Teams 01 and 02 DMW Audit Group I
9. John Lester V. Tamayo Attorney IV	<i>ATL</i> Professional Regulation Commission (PRC) Audit Team 03 DOLE Audit Group G	<i>ATL</i> DepEd – CO/OSEC, BCD, BLD, LCC Audit Team 01 DepEd 1 Audit Group A
10. Elizabeth S. Mahilom State Auditor IV	<i>ATL</i> UP-Diliman Audit Team 02 University of the Philippines System (UPS) Audit Group D	<i>ATL</i> PRC Audit Team 03 DOLE Audit Group G
11. Rona Loreta Andrea G. Caneda State Auditor IV	<i>ATL</i> DepEd National Capital Region (NCR) – Regional Office Proper (ROP) Audit Team 01	<i>ATL</i> UP-Diliman Audit Team 02 UPS Audit Group D

Name/Position	From		To
12. Melanie Julie R. Salazar State Auditor IV	DepEd 2 Audit Group B <i>ATL</i> DepEd-OSEC – Foreign Assisted Projects (FAPS), Project Management Service (PMS), National Educators Academy of the Philippines (NEAP), Bureau of Alternative Education (BAE) Audit Team 02 DepEd 1 Audit Group A	<i>ATL</i> University of the Philippines System Administration (UPSA), and Philippine Energy Research and Policy Institute Audit Team 01 UPS Audit Group D	
13. Arlene R. Tabinga State Auditor IV	<i>ATL</i> DepEd Schools Division Office (SDO) of Manila Audit Team 03 DepEd 2 Audit Group B	<i>ATL</i> UP - Manila Audit Team 03 UPS Audit Group D	
14. Glaiza T. Dimapilis – Delapo State Auditor IV	<i>ATL</i> Technical Education and Skills Development Authority (TESDA) – CO Audit Team 01 TESDA Audit Group J	<i>ATL</i> Overseas Workers Welfare Administration (OWWA) – CO Audit Team 01 DMW Audit Group I	
15. Jennifer B. Saligo State Auditor IV	<i>ATL</i> National Museum of the Philippines (NMP) Audit Team 05 DepEd 3 Audit Group C	<i>ATL</i> TESDA-CO Audit Team 01 TESDA Audit Group J	
16. Jones Harvey I. Marquez State Auditor IV	<i>OIC-ATL</i> OWWA – CO Audit Team 01 DMW Audit Group I	<i>OIC-ATL</i> NMP Audit Team 05 DepEd 3 Audit Group C	
17. Jennylyn B. Miano State Auditor III	<i>Audit Team Member (ATM)</i> CHED – NCR Audit Team 02 CHED Audit Group F	<i>OIC-ATL</i> DepEd NCR – ROP Audit Team 01 DepEd 2 Audit Group B	
18. Maricas J. Guillermo State Auditor III	<i>OIC-ATL</i> DOLE-NCR Audit Team 02 DOLE Audit Group G	<i>OIC-ATL</i> PNU Audit Team 06 OSUCS Audit Group E	
19. James Darwin D. Urbino	<i>ATM</i>	<i>OIC-ATL</i> DOLE-NCR	

Name/Position	From	To
State Auditor III	Technological University of the Philippines (TUP) – Manila and Taguig Campus Audit Team 01 OSUCS Audit Group E	Audit Team 02 DOLE Audit Group G
20. Christian Luis T. Rivero State Auditor IV	ATL Rizal Technological University (RTU) Audit Team 04 OSUCS Audit Group E	ATL DepEd SDO of Manila Audit Team 03 DepEd 2 Audit Group B
21. Gretchen E. Balaoro State Auditor III	OIC-ATL DepEd SDO of Quezon City Audit Team 02 DepEd 2 Audit Group B	OIC-ATL National Labor Relations Commission Audit Team 01 DOLE Attached Agencies Audit Group H
22. Nalia N. Margallo State Auditor III	OIC-ATL DepEd SDOs of Valenzuela, Malabon and Navotas (VALMANA) Audit Team 05 DepEd 2 Audit Group B	OIC-ATL DepEd SDO of Quezon City Audit Team 02 DepEd 2 Audit Group B
23. Raymond L. Cerdino State Auditor III	OIC-ATL CHED – NCR Audit Team 02 CHED Audit Group F	OIC-ATL DepEd SDOs of VALMANA Audit Team 05 DepEd 2 Audit Group B
24. Aleeza Jane D. Nofuente State Auditor III	ATM DepEd SDO of Makati, Mandaluyong and Taguig/ Pateros Audit Team 02 DepEd 3 Audit Group C	OIC-ATL Quezon City Lingkod Bayan Skills Development Center (QCLBDC). District Offices (DOs) of Quezon City, Pasay, Makati (PASMAK), Paranaque, Mandaluyong, Marikina, San Juan (PAMAMARISAN), PASMAK and PAMAMARISAN District Training and Assessment Centers Audit Team 03 TESDA Audit Group J

<b>Name/Position</b>	<b>From</b>	<b>To</b>
25. Judelyn S. Rubio State Auditor III	<i>ATM</i> DepEd – CO/OSEC, BCD, BLD, LCC Audit Team 01 DepEd 1 Audit Group A	<i>OIC-ATL</i> National Council for Childrens Television (NCCT), Bureau of Education Assessment (BEA), Bureau of Learner Support Services (BLSS)
26. Gizel Levy E, Trinidad State Auditor III	<i>OIC-ATL</i> NCCT, BEA, BLSS Audit Team 03 DepEd 1 Audit Group A	<i>OIC-ATL</i> RTU Audit Team 04 OSUCS Audit Group E
27. Leonard Angelo M. Casingal State Auditor III	<i>Staff</i> Audit Division, Office of the Director NGAS Cluster 5 – Education and Employment	<i>OIC-ATL</i> CHED – NCR Audit Team 02 CHED Audit Group F and <i>Staff</i> Office of the Director NGAS Cluster 5 – Education and Employment in concurrent capacity
28. Mary Alrin T. De Jesus State Auditor II	<i>ATM</i> DepEd – NCR - ROP Audit Team 01 DepEd 2 Audit Group B	<i>ATM</i> CHED – NCR Audit Team 02 CHED Audit Group F
29. Florevic T. Canafranca State Auditor II	<i>ATM</i> OWWA - CO Audit Team 01 DMW Audit Group I	<i>ATM</i> National Conciliation and Mediation Board – Main and Regional Conciliation and Mediation Board – NCR Audit Team 03 DOLE Attached Agencies Audit Group H
30. Pia Marie B. Alvero State Auditor II	<i>ATM</i> UPSA Audit Team 01 UPS Audit Group D	<i>ATM</i> DMW – CO, and FBGAS – 36 MWOs, formerly POLOs Audit Teams 01 and 02 DMW Audit Group I
31. Evangeline D. Flora State Auditor I	<i>ATM</i> TESDA - CO Audit Team 01 TESDA Audit Group J	<i>ATM</i> DepEd SDOs of Makati, Mandaluyong and Taguig/ Pateros

Name/Position	From	To
		Audit Team 02 DepEd 3 Audit Group C
32. Stephanie Kaith A. Cuellar State Auditing Examiner (SAE) II	ATM TESDA-CO Audit Team 01 TESDA Audit Group J	ATM QCLBDC, DOs of Quezon City, PAMAK, and PAMAMARISAN, and PAMAMARISAN District Training and Assessment Centers Audit Team 03 TESDA Audit Group J
33. Marjorie C. Demabildo State Auditor I	ATM CHED-CO Audit Team 01 CHED Audit Group F	Staff Audit Division Office of the Director NGAS Cluster 5
34. Valentino T. De Rama, Jr. State Auditor I	ATM UP-Philippine General Hospital Audit Team 04 UPS audit Group D	ATM TUP – Manila and Taguig Campus Audit Team 01 OSUCS Audit Group E
35. Dhayana Marie M. Bustillo State Auditor I	ATM Institute for labor Studies (ILS), National Wages and Productivity Commission (NWPC) and Regional Tripartite and Wages Productivity Board (RTWPB) Audit Team 02 DOLE Attached Agencies Audit Group H	ATM UP-Philippine General Hospital Audit Team 04 UPS audit Group D
36. Carol P. Gagante State Auditor I	ATM DepEd SDO of Caloocan Audit Team 04 DepEd 2 Audit Group B	ATM DepEd SDOs of VALMANA Audit Team 05 DepEd 2 Audit Group B
37. Jonathan M. Rea State Auditor II	ATM DepEd SDOs of VALMANA Audit Team 05 DepEd 2 Audit Group B	ATM DepEd SDO of Caloocan Audit Team 04 DepEd 2 Audit Group B

Name/Position	From	To
38. Jemma T. Advincula State Auditor II	<i>ATM</i> Eulogio "Amang" Rodriguez Institute of Science and Technology and Marikina Polytechnic College Audit Team 03 OSUCS Audit Group E	<i>ATM</i> PUP Audit Team 02 OSUCS Audit Group E
39. Lester C. Arnesto State Auditor I	<i>ATM</i> PNU Audit Team 06 OSUCS Audit Group E PNU	<i>ATM</i> DepEd SDOs of Marikina, Pasig and San Juan Audit Team 01 DepEd 3 Audit Group C
40. Laarni T. Arrojo SAE II	<i>Staff</i> Office of the SA (OSA), DOLE Attached Agencies Audit Group H and concurrent ATM, NLRC, Audit Team 01	<i>ATM</i> ILS, NWPC and RTWPB – NCR Audit Team 02 DOLE Attached Agencies Audit Group H
41. Ma. Rizalou Robert N. Soberano SA I	<i>Staff</i> Audit Division, Office of the Director NGAS Cluster 5 – Education and Employment	<i>ATM</i> PRC Audit Team 03 DOLE Audit Group G and <i>Staff</i> , Audit Division Office of the Director, NGAS Cluster 5 In concurrent capacity

The respective reassignments/designations do not entitle the above-mentioned personnel to additional compensation, allowances, and/or pecuniary benefits, except those expressly authorized by the Commission.

The above-mentioned personnel shall immediately assume to their new place of assignment without prejudice to securing clearance from money, property, and all accountabilities from their former stations within 30 days from receipt of this Order.

The Assistant Commissioner and Director of Cluster 5 – Education and Employment, both of the NGAS, shall supervise the proper and immediate implementation of this Order.



*[Handwritten Signature]*  
**GAMALIEL A. CORDOBA**  
 Chairperson