



Republic of the Philippines
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City

NATIONAL GOVERNMENT SECTOR
Cluster 4 – Defense and Security

June 26, 2019

LTGEN MACAIROG S ALBERTO
Commanding General
Philippine Army
Fort Andres Bonifacio, Metro Manila



Dear LtGen Alberto:

We are pleased to transmit the Consolidated Annual Audit Report on the **Philippine Army (PA)** for the Calendar Year 2018, in compliance with Section 43 of the Government Auditing Code of the Philippines (PD 1445).

The audit was made to ascertain the propriety of financial transactions, compliance of the Agency with prescribed laws, rules and regulations and the fairness of presentation of the financial statements (FS).

The attached report consists of the Audited Financial Statements, detailed Observations and Recommendations which were discussed with concerned Management officials and the Status of Implementation of Prior Years' Audit Recommendations.

We also invite your attention to the prior years' recommendations that remained unimplemented.

We request a status report on the actions taken on the audit recommendations within 60 days from receipt of this report, pursuant to Section 93 of the General Appropriations Act of 2018 (RA No. 10964) by accomplishing the attached Agency Action Plan and Status of Implementation (AAPSI).

We express our appreciation for the support and cooperation extended by the officials and staff of the Agency.

Very truly yours,


IRMA S. BESAS
Director IV