



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

**NATIONAL GOVERNMENT SECTOR**  
**Cluster 4 – Defense and Security**

August 27, 2020

**LT. GEN. CIRILITO E. SOBEJANA**  
Commanding General  
Philippine Army  
Fort Andres Bonifacio, Taguig City

Dear **LtGen. Sobejana**:

We are pleased to transmit the Consolidated Annual Audit Report on the **Philippine Army (PA)** for the Calendar Year 2019, 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 Year's Audit Recommendations.

We also invite your attention to the prior year's recommendations that have yet to be implemented.

We request a status report on the actions taken on the audit recommendations within 60 days from receipt of this report, pursuant to Section 99 of the General Appropriations Act of 2019 (RA No. 11260) using the attached Agency Action Plan and Status of Implementation (AAPSI), copy furnished the Secretary of the DBM, Speaker of the House of Representatives, the President of the Senate of the Philippines, the House Committee on Appropriations and the Senate Committee on Finance.

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

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by (LARRY)  
28 AUG

Very truly yours,

*Melissa Grace B. Martinez*  
**MELISSA GRACE B. MARTINEZ**  
Director III