



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

NATIONAL GOVERNMENT AUDIT SECTOR
CLUSTER 5 – EDUCATION AND EMPLOYMENT

June 22, 2026

Hon. MICHELLE AGUILAR ONG, DPA

Chairperson

National Aviation Academy of the Philippines Board of Trustees

Commission on Higher Education

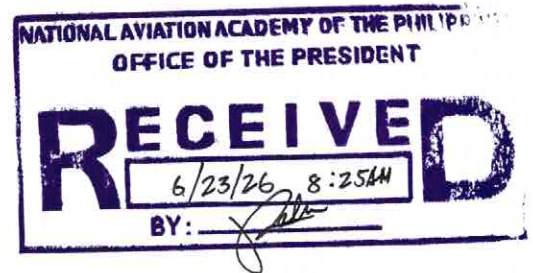
C.P. Garcia Street, U.P. Diliman, Quezon City

Dr. MARWIN M. DELA CRUZ

President

National Aviation Academy of the Philippines

Villamor, Pasay City



Dear Chairperson Ong and President Dela Cruz:

We are pleased to transmit the Annual Audit Report on the **National Aviation Academy of the Philippines** for the Calendar Year 2025 in compliance with Section 2, Article IX-D of the Philippine Constitution and Section 43 of Presidential Decree No. 1445, the State Audit Code of the Philippines.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) to: (a) ascertain the level of assurance that may be placed on management's assertions on the financial statements; (b) determine the propriety of transactions as well as the extent of compliance with applicable laws, rules and regulations; and (c) determine the extent of implementation of prior years' audit recommendations. We believe that the audit provides a reasonable basis for rendering an unmodified opinion on the fairness of the presentation of the financial statements.

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

We request for a status report on the actions taken on the audit recommendations within 60 days from the date of receipt hereof, pursuant to Section 100 of the General Provisions of the General Appropriations Act for Fiscal Year 2025 (Republic Act No. 12116) using the attached Agency Action Plan and Status of Implementation (*Annex A*), copy furnished the Department of Budget and Management, the 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 valuable support and cooperation extended to the Audit Team by the officials and staff of the Agency.

Very truly yours,


MARILYN B. MIRAN
Director IV

