



MEMORANDUM

FOR : **REGIONAL EXECUTIVE DIRECTORS**
Regions 2, 4A, 4B, 5, 7, 9, 10, 11, NCR and CAR

ATTENTION : **REGIONAL INTERNAL AUDIT FOCAL PERSONS**

FROM : Director, Internal Audit Service

SUBJECT : **GENERAL AUDIT OF REGIONAL OFFICES**

DATE : **FEB 17 2021**

This refers to the audit engagement of the Operations Audit Division (OAD), Internal Audit Service (IAS) particularly the General Audit of Regional Offices, as directed by Head Executive Assistant Gavin D. Edjawan.

The audit will look into the operational processes of all Regional Offices vis-à-vis recurring audit findings of the Commission on Audit (COA) based on the Consolidated Annual Audit Reports (CAARs), and the implementation of the Priority Programs of the Secretary vis-à-vis Program Review and Analysis (PRA).

Please be informed that the audit will be undertaken in CY 2021 through CY 2022 to cover all Regional Offices. As indicated in the Audit Plan, six (6) Regions are targeted in CY 2021, while ten (10) Regions in CY 2022, which are as follows:

| Regional Office | Schedule of Actual Audit |
|-------------------------------------------------|---------------------------------|
| Regions 1, 3, 6, 8, 12 and 13 | CY 2021 |
| Regions 2, 4A, 4B, 5, 7, 9, 10, 11, NCR and CAR | CY 2022 |

In consonance with the functions of the Internal Audit Focal Persons (IAFPs) stated in the Special Order No. 2020-87 dated 03 March 2020, we would like to request the concerned IAFPs of ten (10) Regions to conduct an initial review of documents and processes, and submit Initial Audit Findings pertaining to the audit areas indicated in the Audit Plan, viz.:

| Audit Area | Year to be Covered |
|--------------------------------------------|---------------------------|
| 1. Collection of Revenues/Income | CY 2020 |
| 2. Fund Transfers to Implementing Agencies | |
| 3. Program Review and Analysis (PRA) | |

Please be informed further that the Initial Audit Findings identified by the IAFPs will become inputs to the conduct of actual audit in CY 2022.

In this regard, it is requested that the Initial Audit Findings be prepared and submitted to this Office in a sealed envelope using the attached format (*Annex 1*) at the end of **3rd Quarter of CY 2021**.

For your information and appropriate action.



SOFIO B. QUINTANA, *PhD.*, *CESO III*

REGIONAL OFFICE: _____

INITIAL AUDIT FINDINGS

| AUDIT AREA | INITIAL AUDIT FINDINGS |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| 1. Collection of Revenues/Income | |
| 2. Fund Transfers to Implementing Agencies | |
| 3. Program Review and Analysis (PRA) (Based on the Priority Programs of the Secretary) <ul style="list-style-type: none">• Intensified Forest Protection and Anti-Illegal Logging • Other Priority Program (as identified by the IAFP as high-risk audit area) | ? ↓ |

PREPARED BY:
(Regional Internal Audit Focal Persons)

NOTED BY:
(Regional Executive Director)