



**MEMORANDUM**

**FOR** : **REGIONAL EXECUTIVE DIRECTORS**  
*Regions 1, 3, 6, 8, 12 and 13*

**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).

As part of our audit scoping and in order to delimit the scope of the audit, we requested documents in CY 2020, which were reviewed accordingly by the Audit Team. However, we would like to request additional documents which are more focused on the actual audit scope, and also to consider current updates and/or status, viz.:

<b>Audit Area</b>	<b>Required Documents</b>
1. Collection of Revenues/Income	➤ Inventory of Existing Foreshore Lease Agreement ( <i>as of December 2020</i> ) (Please see template in Annex 1)
2. Fund Transfers to Implementing Agencies	➤ Schedule of Fund Transfers of Regional Office and PENROs – Due from NGAs, GOCCs, LGUs, NGOs and/or POs ( <i>as of December 2020</i> ) <ul style="list-style-type: none"><li>• Name of Implementing Agency/Project, Amount of Fund Transfer, Date of Fund Transfer, Purpose of Fund Transfer and Status of Liquidation</li></ul>

Audit Area	Required Documents
3. Program Review and Analysis (PRA) <ul style="list-style-type: none"> <li>• Intensified Forest Protection and Anti-Illegal Logging</li> </ul>	<ul style="list-style-type: none"> <li>➤ Project Implementation Plans for CYs 2020 and 2021</li> <li>➤ Work and Financial Plans for CYs 2020 and 2021</li> <li>➤ Accomplishment Report for CY 2020</li> </ul>

Please be informed also that the General Audit of all Regional Offices will be undertaken in CY 2021 through CY 2022 with six (6) Regions targeted this year. These are as follows:

Regional Office	Schedule of Actual Audit
Region 13	2 <sup>nd</sup> Quarter of CY 2021
Region 6	
Region 8	
Region 1	3 <sup>rd</sup> Quarter of CY 2021
Region 3	
Region 12	

Further, this Office will issue an *Audit Notification Memorandum (ANM)* prior to the conduct of actual audit which will be done through remote audit/blended type of audit as the new approach/strategy of the OAD.

In this regard, it is requested that the above-mentioned documents be submitted on or before **05 March 2021**.

For your information and appropriate action.

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

REGIONAL OFFICE: \_\_\_\_\_

INVENTORY OF EXISTING FORESHORE LEASE AGREEMENT (FLA)  
AS OF \_\_\_\_\_

NAME OF FLA/ LEASEE WITH FLA NO.	LOCATION (PENRO/CENRO)	DATE APPROVED	DATE OF EXPIRY	PROJECTED FEE PER YEAR/ MODE OF PAYMENT	WITH APPRAISAL REPORT (YES/NO/ ON PROCESS)	AMOUNT OF COLLECTIONS	LAST APPRAISAL
1.							
2.							
3.							

PREPARED BY:

NOTED BY: