



Republic of the Philippines
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES

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MEMORANDUM

FOR : REGIONAL EXECUTIVE DIRECTORS
Regions 1, 2, 3, 4A, 4B, 5, 6, 7, 8, 9, 10, 11, 12, 13
NCR and CAR

ATTENTION : REGIONAL INTERNAL AUDIT FOCAL PERSONS

FROM : Director, Internal Audit Service

SUBJECT : UPDATES ON INTERNAL AUDIT SERVICE MATTERS

DATE : MAY 07 2021

In the interest of the service, we are providing the following updates and directives on Internal Audit Service (IAS) Matters.

1. IAS Audit Engagement

Pursuant to the directives of the Secretary, the *Performance Audit on National Greening Program (NGP)* will be conducted by the Operations Audit Division (OAD) for this year instead of the *General Audit of Regional Offices*.

The Performance Audit on NGP will be undertaken in six (6) and ten (10) Regions in CYs 2021 and 2022, respectively, per Audit Plan No. AP.CO-IAS-OAD.2021.002.

- a. CY 2021 – Regions 4A, 4B, 5, 8, 12, and 13
- b. CY 2022 – Regions 1, 2, 3, 6, 7, 9, 10, 11, CAR and NCR

2. Work and Financial Plan

In order to harmonize the activities of Regional Internal Audit Focal Persons (RIAFPs) with IAS Central Office, it is directed that the Work and Financial Plan (WFP) of the RIAFPs for CY 2021 be revised per details stated in *Annex A*. Also, it is requested that the IAS - Office of the Director be furnished a copy of approved revised WFP.

The revision of WFP consists of the following:

- a. Updating of performance indicators and targeted timeline in *Part I. Assistance to Internal Audit Service*

As mentioned in the preceding paragraph, targeted Regions to be audited for this year were updated due to the change of Audit Engagement of OAD from *General Audit of Regional Offices* to *Performance Audit of NGP*.

In relation to this, all Regional Offices will be required to submit documents related to NGP and a Status Report on compliance with laws, rules, and policies vis-à-vis implementation of NGP, in order to fast track the audit.

Further, as part of the Follow-up Audit on Information and Communication Technology (ICT) that will be conducted by OAD in the 4th Quarter of this year, it is requested that the IAFPs conduct an assessment of effectiveness and efficiency of ICT projects and equipment in their Office, as follows:

- Status of proposals of Regional ICT Focal Persons vis-à-vis Information Systems Strategic Plan (ISSP)
- Current status of ICT Infrastructure in Regional and Field Offices
- Reconciliation of Books of Accounts of Accounting Section and Report on the Physical Count of Property, Plant and Equipment (RPCPPE) of Property Unit.

This is to determine the improvements of ICT in Regional and Field Offices vis-à-vis the implementation of ICT projects under the ISSP of Knowledge and Information Systems Service (KISS).

b. Deletion of ***Part II. Audit Process Activity***

During the virtual Exit Conference of the Commission on Audit (COA) on 17 February 2021 which was attended by the Management Audit Division (MAD) and OAD personnel, as well as the representatives of Internal Audit Focal Teams, it was mentioned by COA Auditor, Ms. Marites A. Odtojan, that the IAFPs are not mandated to perform audit functions. Hence, the Part II. Audit Process Activity is being removed in the WFP.

3. Capability Enhancement of IAFPs

In relation to the proposals of IAS to undertake capability enhancement for IAFPs this year, the modification of timeline of activities of IAS, and the current safety constraints and travel restrictions affected its timeline of execution. Hence, it is recommended that the IAFPs attend virtual learning events related to Internal Audit and/or other processes being offered by the Association of Government Internal Auditors, Inc. (AGIA), COA and other learning service provider.

The training courses offered by AGIA are being updated quarterly in their website at www.agiaph.org/career-development/training-calendar.

For further questions and clarifications, please contact the assigned Focal Person of OAD through Telephone Number (02) 8926-8067.

For your information and compliance.


SOFIO B. QUINTANA, Ph.D., CESO III

ANNEX A

P/A/P Code	Performance Indicator	Qty	FY 2021 Target Date (Regional IA Focal Person's WFP)					
			Region 4A	Region 4B	Region 5	Region 8	Region 12	Region 13
I. Assistance to Internal Audit Service (IAS)								
A. Audit Engagements								
A.1. Operations Audit Division Audit Engagement (Performance Audit on National Greening Program)	Documents/Reference Materials gathered and submitted (No.)	5	1 st Qtr	1 st Qtr	2 nd Qtr	2 nd Qtr	2 nd Qtr	3 rd Qtr
	Status Report submitted to IAS (No.)	1 (per Qtr)	2 nd and 4 th Qtrs	2 nd and 4 th Qtrs	2 nd and 4 th Qtrs	3 rd and 4 th Qtrs	3 rd and 4 th Qtrs	3 rd and 4 th Qtrs

			For Regions 1, 2, 3, 6, 7, 9, 10, 11, CAR and NCR					
A.1. Operations Audit Division Audit Engagement (Performance Audit on National Greening Program)	Documents/Reference Materials gathered and submitted (No.)	5 (per Qtr)	1 st and 3 rd Quarters					
	Status Report submitted to IAS (No.)	1	4 th Quarter					

			FOR ALL REGIONS					
A.2. Follow up Audit on Information and Communication Technology (ICT)	Status Report submitted to IAS (No.)	1	4 th Quarter					