#### Republic of the Philippines

# **Department of Environment and Natural Resources**

Visayas Avenue, Diliman, 1106 Quezon City

(632) 929-6626 to 29; 929-6252; 929-6633 to 35; 929-7041 to 43
E-mail: web@denr.gov.ph; Website: www.denr.gov.ph

# **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 Team Leaders

FROM

Interim Director, Internal Audit Service

**SUBJECT** 

PERFORMANCE INDICATORS FOR FY 2022 WORK AND

FINANCIAL PLAN (WFP) ON INTERNAL AUDIT ACTIVITIES

DATE

OCT 22 2021

In line with the preparation of the Work and Financial Plan (WFP) of Regional Internal Audit Focal Persons, please be guided on the performance indicators for FY 2022 (Annex A).

Please be advised that the specific activities of the Operations Audit Division (OAD) under *Item I.A. Audit Engagements* shall be adopted in the WFP of concerned Regional Offices, as follows:

Activities	Offices					
1. General Audit of Regional Offices - Financial Management System (FMS)	CAR, Regions 1, 8, 9, 11 & 12					
2. Follow-up Audit on National Greening Program (NGP)	CALABARZON, MIMAROPA and Region 5					
3. Follow-up Audit on FMS	Regions 3 and 6					

Also, the RIAFPs may refer to Annex B for the specific timeline of activities to be followed for the preparation of WFP. With regard to the *Audit Process Activity* and *Special Assignments* portion, these should no longer be included in the WFP as the fund should be strictly allotted into internal audit activities.

It is further requested that the copy of the approved WFP be furnished to this Office, through the OAD at email address ias oad@denr.gov.ph.

If there are any questions and clarifications, please contact Ms. Emmylou S. Puerta of the OAD at telephone (02) 8926-8067 or mobile number 09175004682.

For your appropriate action.

GAVÍŇ D. EÐJAWAN, *MNSA* 

MEHO NO. 2021 - 717

# DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES (NAME OF OFFICE) FY 2022 PHYSICAL AND FINANCIAL PLAN

		FY 2022	FY	2022 Physic	al Perform	ance Targe	ts		FY 2022 Financial Performance Targets					
P/A/P Code	Performance	Performance Acc	Accomplishment	Q1	Q2	Q3	Q4	Total	UACS	Q1	Q2	Q3	Q4	Total
	Indicator/s	Physical Financia	Estimate	Estimate	Estimate	Estimate	1	UACS	Estimate	Estimate	Estimate	Estimate		
	(2)	(3)	(4)	(5)	(6)	(7)	Ī	(8)	(9)	(10)	(11)			
RAND TOTAL				·							ĺ			
					Travelling	Expenses -	- Local	5-02-01-010						
					Training E			5-02-02-010						
					<u>~</u> _	pplies Expe	nses	5-02-03-010				i		
						tation Expe		5-02-99-030	T					
						fessional S		5-02-11-990				i i	•	
ASSISTANCE TO INTERNAL AUDIT	SERVICE (IAS)				• • • • • • • • • • • • • • • • • • • •		2711000	0 02 22 000				<b>!</b>		
A. Audit Engagements			1			ŀ								
1. Conduct of Audit			1			1								
a. General Audit of	Documents/Reference Materials										· · · · · · · · · · · · · · · · · · ·			
Regional Offices -	gathered and submitted prior the													
Financial Management	conduct of Actual Audit (No.)										:			
System (FMS)	Documents/Reference Materials													
-,	gathered and submitted during the													
	Actual Audit (No.)					1								
	Progress Report on Audit													
	Recommendation													
	facilitated/submitted to IAS Central													
	Office (No.)					•								
2. Follow-up Audit						ļ								
a. Performance Audit on Nationa	Action Documents monitored (No.)											1		
Greening Program (NGP)														
						ļ	ļ							
	Status Report submitted to IAS											1		
	Central Office (No.)					ļ								
	Documents/Reference Materials	+												
	gathered and submitted (No.)					ļ	<del> </del>							
b. General Audit of Regional	Action Documents monitored (No.)													
Offices - Financial Management														
System (FMS)	Chattan Barrard and the Land						-							
	Status Report submitted to IAS													
	Central Office (No.)		-			<del>                                     </del>	-							
	Documents/Reference Materials				1							1		
Conduct of Bossesson	gathered and submitted (No.)	ļ	-		<del> </del>	<del> </del>	<u> </u>							
Conduct of Assessment	Assessment Report submitted (No.)													

II. GENERAL ADMINISTRATION AN	SUPERVISION (GAS)				-,	 			
A. Learning and Growth									
	Meetings/workshops/ conferences attended with reports submitted (No.)								
B. Implementation of Good Gover	nance						 		
1. Submission of Quarterly	Quarterly Accomplishment Report								
Accomplishment Report	submitted (No.)	l	ļ				 		

Prepared by:

Approved by:

(NAME)

(Position)

Team Leader, Regional Internal Audit Focal Person

(NAME)

Regional Executive Director

# **TIMELINE OF RIAFPS ACTIVITIES**

# **I.A. AUDIT ENGAGEMENTS**

#### 1. CONDUCT OF AUDIT

# **GENERAL AUDIT OF REGIONAL OFFICES - FINANCIAL MANAGEMENT SYSTEM**

OFFICES	1ST	2ND	3RD	4TH
Documents/R	eference Materi	als - Prior to the A	ctual Audit (5 doc	uments)
CAR				
Region 1				
Region 8				
Region 9				
Region 11				
Region 12				
Documents/R	eference Materia	als - During the Ac	tual Audit (10 doc	uments)
CAR				
Region 1				
Region 8				1
Region 9				
Region 11				
Region 12				
Facil	itated the Submi	ssion of Progress	Report (1 report)	
CAR				
Region 1				
Region 8				
Region 9				
Region 11				
Region 12				

# 2. FOLLOW UP AUDIT

# PERFORMANCE AUDIT ON NATIONAL GREENING PROGRAM

OFFICES	1ST	2ND	3RD	4TH
·	Monitoring of Act	ion Document (1	document)	
CALABARZON Region				
MIMAROPA Region				
Region 5				
	Status	Report (1 report)		
CALABARZON Region				
MIMAROPA Region				
Region 5				
Documents/Refere	nce Materials - Ad	tual Conduct of F	ollow up Audit (5	documents)
CALABARZON Region				
MIMAROPA Region				
Region 5				

# **GENERAL AUDIT OF REGIONAL OFFICES - FINANCIAL MANAGEMENT SYSTEM**

OFFICES	1ST	2ND	3RD	4TH
	Monitoring of Act	ion Document (:	l document)	
Region 3				
Region 6				
	Status	Report (1 report	t)	
Region 3				
Region 6				
Documents/Refer	ence Materials - Ad	tual Conduct of	Follow up Audit (5	documents)
Region 3				
Region 6				

#### I.B. CONDUCT OF ASSESSMENT

OFFICES	1ST	2ND	3RD	4TH				
Semi-Annually Assessment Report								
All Regional Offices								

#### **II.A. LEARNING AND GROWTH**

OFFICES	1ST	1ST 2ND 3RD						
Attendance in meetings/ workshops/conferences <sup>2</sup>								
All Regional Offices								

#### **II.B. IMPLEMENTATION OF GOOD GOVERNANCE**

OFFICES	1ST	2ND	3RD	4TH				
Quarterly Accomplishment Report								
All Regional Offices								

#### Notes:

- 1 This will be further discussed in the upcoming IAS Assessment next year.
- **2** IAS Assessment is targeted in the 1st quarter, tentatively. Yet, RIAFPs are being encouraged to target other workshops/conferences with regard to internal control and internal audit, offered by External Learning Service Provider/s throughout the year.