



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 : The Bureau Directors  
BMB, ERDB, FMB and LMB  
  
The Regional Executive Directors  
DENR Regions 1-13, CAR and NCR

FROM : The Undersecretary  
Finance, Information Systems and Climate Change

SUBJECT : **SUBMISSION OF STATUS REPORT ON ACTION TAKEN ON  
THE FY 2021 CONSOLIDATED ANNUAL AUDIT REPORT  
(CAAR)**

DATE : 25 July 2022

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This pertains to the Department's submission of status of compliance report pursuant on Section 97 of the 2022 General Appropriations Act on the Commission on Audit (COA) audit findings and recommendations on the issued FY 2021 CAAR signed on July 19, 2022 by Director Melissa Grace B. Martinez of COA-Cluster 8 – Agriculture and Environment.

Please submit the status report on actions taken on FY 2021 CAAR (Part II – Observations and Recommendations and Part III – Status of Implementation of Prior Year's Audit Recommendation) to the Financial and Management Service (FMS) not later than **29 July 2022**, using the COA prescribed Agency Action Plan and Status of Implementation (AAPSI) format through the Management Division at e-mail address fms.mgt@denr.gov.ph.

The AAPSI shall indicate the **updates by recommendations provided in the CAAR findings and shall include explanation on the Action Taken/Action to be Taken Column**. The electronic copies of the AAPSI will be sent to your e-mail addresses for reference.

For queries, you may contact Anna Regina A. Vega or Valerie P. Maglente of the Financial and Management Service - Management Division at Telephone No. 8926-6998 or VoIP Nos. 1027 and 1028.

ATTY. ANALIZA REBUELTA-TEH

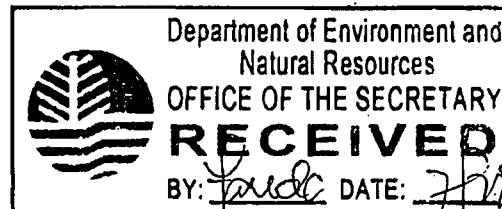
Cc: Assistant Bureau Directors (BMB, ERDB, FMB and LMB)  
ARD for Management Services (Regions 1-13, CAR and NCR)



Republic of the Philippines  
COMMISSION ON AUDIT  
NATIONAL GOVERNMENT AUDIT SECTOR  
Cluster 8 – Agriculture and Environment  
Quezon City

JUL 1 9 2022

**MA. ANTONIA YULO-LOYZAGA**  
Secretary  
Department of Environment and Natural Resources  
Visayas Avenue, Diliman, Quezon City



Dear Secretary Loyzaga:

We are pleased to transmit the Consolidated Annual Audit Report on the **Department of Environment and Natural Resources** for the Calendar Year 2021, in compliance with Section 2, Article IX-D of the Philippine Constitution and Section 43 of the Government Audit Code of the Philippines (Presidential Decree No. 1445).

The audit was conducted 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; (c) recommend agency improvement opportunities; and (d) determine the extent of the implementation of prior years' audit recommendations.

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 that a status report on the actions taken on the recommendations be submitted within sixty (60) days from the date of receipt of the report hereof, pursuant to Section 91 of the General Provisions of the General Appropriations Act for FY 2021 (R.A. No. 11518) using the attached Agency Action Plan and Status of Implementation (AAPSI), copy furnished the Secretary of the Department of Budget and Management (DBM), Speaker of the House of Representatives, President of the Senate of the Philippines, 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 that Agency.

Very truly yours,

*Melissa Grace B. Martinez*  
**MELISSA GRACE B. MARTINEZ**  
Director IV