



DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
KAGAWARAN NG KAPALIGIRAN AT LIKAS YAMAN



MEMORANDUM

FOR/TO : REGIONAL EXECUTIVE DIRECTORS
Regions 4A, 5, 6, and 13

ATTN : INTERNAL AUDIT FOCAL TEAMS

FROM : OIC Director, Internal Audit Service

SUBJECT : CONDUCT OF OPERATIONS AUDIT ON TENURIAL INSTRUMENTS

DATE : FEB 29 2024

This refers to the audit engagement of the Operations Audit Division (OAD), Internal Audit Service (IAS) particularly the *Operations Audit on Tenurial Instruments* as per result of the audit scoping conducted based on the list/inventory of existing tenurial instruments submitted by Regional Offices last CY 2023. In CY 2023, we have audited Regions 2, 4B, 8 and 10 and in CY 2024, we will be conducting the audit on Regions 4A, 5, 6 and 13.

The audit will look into the 4Es of operation particularly the processes on lease application, appraisal and re-appraisal, database management, inventory, monitoring, collection of income/revenue and documentation.

In relation thereto, the following documents pertaining to tenurial instruments such as FLA/MLA, SAPA, FLAg, FLAgT and SLUP are requested to be prepared for validation during the actual audit.

- Process Flow Charts
- Relevant Internal Policies and Guidelines
- Development / Management Plans
- Special Orders on the creation of Committees/Composite Teams
- List/inventory of lessees/holders per tenurial instruments
- List/inventory of ongoing applications per tenurial instrument
- List/inventory of occupants with or without permits
- Contract agreements
- Appraisal/Re-appraisal Reports
- Monitoring Reports
- List of delinquent lessee/holder
- Account control cards
- Report of collections and deposits / Official Receipts
- Demand letters
- Other documents deemed necessary during the conduct of audit

Further, this office will be sending the Audit Notification Memorandum (ANM) prior to the conduct of actual audit.

For information and guidance, please.

VICENTE B. TUDDAO, JR., Ph.D., CESO IV

Cc: Office of the Chief of Staff and Undersecretary for Strategic Communications
Office of the Undersecretary for Field Operations - Luzon, Visayas and Environment
Office of the Undersecretary for Field Operations-Mindanao