



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



MEMORANDUM

FOR : **The Regional Executive Director**
Regions 1, 2, 3, 4A, 4B, 5, 6, 7, 8, 9, 10, 11, 12
NCR, CAR and CARAGA

FROM : **The OIC Director**
Internal Audit Service

SUBJECT : **AUDIT RECOMMENDATIONS AND AUDIT FOLLOW UP
PROCESS OF THE INTERNAL AUDIT SERVICE**

DATE : **16 APR 2024**

This has reference to the Audit Recommendations of Internal Audit Service (IAS) being issued through the memorandum of the DENR Secretary.

As per the Revised Philippine Government Internal Audit Manual (RPGIAM) issued by the Department of Budget and Management (DBM), the Audit Recommendations provide courses of action as the basis for improving internal controls/operations. The Audit Recommendations of IAS are being issued to the concerned Office upon the approval of the Audit Report by the Department Secretary as basis for the crafting of an Action Plan by the concerned auditees/process owners and to address the noted gaps in the internal controls/operations.

As part of the Internal Audit process, the Audit Follow up is being undertaken by the IAS after six (6) months upon receipt of the Audit Recommendations by the concerned Office to determine the extent and adequacy of preventive/corrective actions taken by the Management to address the gaps/inadequacies identified during the audit. In this process, the Action Plan and Status of Implementation of Audit Recommendations (APSIAR) will be issued by IAS which shall be accomplished by the concerned process owners of sampled Offices along with the submission of pertinent Means of Verifications (MOVs).

Please be informed further that the compliance of the concerned Offices is being rated by the IAS under the Enhanced Guidelines on the Evaluation of Office Performance Commitment and Review (OPCR) Accomplishments using the Criteria and Rating and Evaluation Matrix (CREM).

Success Indicator	Dimensions to Measure	Means of Verifications
100% of compliance/full implementation with internal audit recommendations in accordance with pertinent laws, rules and regulations within six (6) months from the receipt of memorandum from the Secretary/Undersecretary.	Quantity and Timeliness	No. of Audit Recommendations (as per issued APSIARs) - Fully Implemented

For information and reference.

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

MEMO NO. 2024 - 377

Cc: Regional Internal Audit Focal Persons