



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



MEMORANDUM

FOR : **The Regional Executive Director
Regions 1, 7, 9, 11, 12 and 13**

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

SUBJECT : **AUDIT RECOMMENDATIONS OF THE INTERNAL AUDIT
SERVICE RE GENERAL AUDIT OF REGIONAL OFFICES
(FINANCIAL MANAGEMENT SYSTEM)**

DATE : **16 APR 2024**

This has reference to the Audit Engagement re General Audit of Regional Offices (Financial Management System) conducted by the Operations Audit Division last CY 2022 and the Audit Recommendations of Internal Audit Service (IAS) issued through the memorandum dated 19 July 2022 and 18 December 2023 for Region 13 and Regions 1, 7, 9, 11, and 12, respectively, by the OIC Secretary.

As per 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 of implementation of the Action Plans committed by the concerned process owners in the Audit Finding Sheets (AFS) as well as the audit recommendations per memorandum of the OIC Secretary.

During the 1st Quarter of CY 2024, the IAS issued the Action Plan and Status of Implementation of Audit Recommendations (APSIAR) to Regions 1, 7, 9, 11 and 12 as part of the Audit Follow up Activity. This is to fast-track the implementation of Action Plans and Audit Recommendations considering that the Audit Engagement was conducted last CY 2022 as well as in preparation for the conduct of the Integrated Regional Field Assessment and Validation System for ENR Management (I-RISE) that will be spearheaded by the Policy and Planning Service during the 2nd Quarter of CY 2024. Related thereto, the compliance of concerned Offices to the Internal Audit Recommendations per issued APSIARs is included in the area for validation of the I-RISE.

Please be informed that the Action Plans/Audit Recommendations with status of "Partially Implemented" and "Not Implemented" will be continuously monitored by IAS through the issuance of another series of APSIARs until fully implemented.

Further, the compliance of concerned Offices will be 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).

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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.



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Cc: Regional Internal Audit Focal Persons