



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



MEMORANDUM

FOR : **All Regional Executive Directors**
Region 1, 2, 3, 4A, 4B, 5, 6, 7, 8, 9, 10, 11, 12, 13, NCR, CAR

All Bureau Directors
FMB, EMB, MGB, LMB, ERDB, BMB

ATTENTION: **Regional/Bureau Internal Audit Focal Persons**

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

SUBJECT : **INCLUSION OF COMPLIANCE TO INTERNAL AUDIT
RECOMMENDATION/APSIAR TO THE OPCR
PERFORMANCE INDICATOR**

DATE : **MAY 16 2024**

In order to ensure immediate compliance of the Internal Audit Recommendations / Action on Audit Findings/Action Plan and Status of Implementation of Audit Recommendations (APSIARs) issued by the Secretary, its indicator in the yearly OPCR/Criteria of Ratings for Evaluation Matrix (CREM) of the Bureau Directors / Regional Executive Directors shall be adopted.

As such, its compliance shall be reflected under OPCR/performance indicator and shall be rated based on the quality and timeliness of compliance.

Concerned auditees/offices and IAS Focal Person/s in your respective region/bureau shall provide necessary back-up support to the Regional Executive Director/ Bureau Director in facilitating its compliance and in preparing compliance report for submission to the Secretary through the Director, IAS.

Relative thereto, attached is the copy of the updated official functions of Internal Audit Regional/Bureau Focal Persons for your reference.

For information and guidance, please.

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

*Cc: Chief of Staff and Supervising Undersecretary for Strategic Communications
Undersecretary for Field Operations Luzon, Visayas and Environment
Undersecretary for Field Operations Mindanao*

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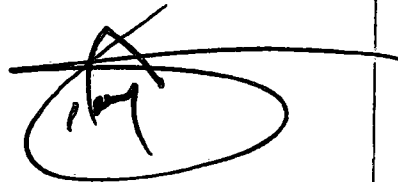
Visayas Avenue, Diliman, Quezon City 1100, Philippines
www.denr.gov.ph

UPDATED OFFICIAL FUNCTIONS OF IAS FOCAL PERSONS

1. Coordinate with concerned offices to facilitate the provision of documents and information needed for the conduct of internal audit in their respective regions/bureaus.
2. Submit report to IAS status of action taken on the Audit Report of the concerned auditees/office on the recommendation of IAS officially issued by the Secretary, to address the reported deficiencies based on audit findings
3. Assist the IAS audit team in the conduct of actual audit such as field validation of compliance to IC procedures, conduct of internal control interview, filling out of ICQ, document review, activity documentation, coordination and facilitation, and other complementation activities of IAS to an wherever necessary.
4. Attend/participate IA entry conference, together with the head of the office, concerned officials and auditees
5. Attend/participate in the IA exit conference together with the head of the office, concerned officials and auditees
6. Administer the operation of Internal Audit Integrated Information Management System in their respective offices.
7. Participate/attend continuing capacity building training program for IAS focal persons in anticipation of their broader/expanded role in enhancing ENR governance in the DENR, *to wit*: Internal audit related trainings such as Internal Audit procedures and standards, operation of enhanced IA-IIMS, management of records, documents and information for internal audit input process, COA issued guidelines on Internal Audit Standards for the Philippine Public Sector (IASPPS) and Internal control Standards for the Philippine Public Sector (ICSPPS), Rules and Regulations for Strengthening Internal Control Systems in government pursuant to the Revised Philippine Government Internal Audit Manual (issued DBM), and other related learning events/training programs
8. Assist IAS on the compliance of auditees in filling out responses/evaluation on the cause analysis the Audit Findings Sheet (AFS) and management comments on the issued Audit findings Sheet/s.
9. Facilitate the submission of Action Plan and Status of Internal Audit Recommendation (APSIAR) compliance report of the concerned auditees.
10. Provide assistance to IAS personnel on the conduct of validation of reported compliance to audit recommendation/APSIAR as reported.
11. Prepare respective WFP duly approved by the Bureau Director or Regional Executive Director copy furnished the IAS Director in order to harmonize and/or align bureau/regional activities with those programmed in IAS Central office. The preparation of WFPs should be in accordance with the approved DENR Operational Planning Guidelines and other directions from higher authorities. The corresponding semi-annual accomplishment reports should be likewise prepared and submitted to IAS for monitoring purposes.



12. Participate in their respected office's expanded management/executive committee meetings in order to be informed and updated on matters relating to internal controls, which may be raised or discussed during the meeting.
13. Act on other request from IAS as case arises, through official request to the head of the office viz Bureau Director/Service Director /Regional Executive Director
14. Perform other related tasks as instructed/advised.



Vicente B. Tuddao, Jr., Ph.D., CESO IV
Director, Internal Audit Service

Date: _____

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