



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



MEMORANDUM

TO : The Bureau Directors  
BMB, ERDB, FMB and LMB  
  
The Regional Executive Directors  
DENR Regions 1 - 13, CAR and NCR  
  
The Executive Director  
Manila Bay Coordinating Office (MBCO)

FROM : The Undersecretary  
Financial, Information Systems and Climate Change

SUBJECT : **SUBMISSION OF MANAGEMENT'S COMMENT ON THE  
COMMISSION ON AUDIT (COA) AUDIT OBSERVATIONS AND  
RECOMMENDATIONS FOR CY 2023**

DATE : 13 JUN 2024

This has reference to the agreements during the COA exit conference on the Consolidated Audit Observations and Recommendations of DENR transactions for CY 2023 held last June 4, 2024 at the Forest Management Bureau Conference Room.

May we request the submission of comments on the audit observations and recommendations. The submission shall be made using the Google Sheet provided by the FMS-Management Division on or before **14 June 2024**. You may access the Google Sheet through [bit.ly/SAOR\\_CY2023](https://bit.ly/SAOR_CY2023). The submitted reports will be consolidated for submission to the DENR-Central Office COA Resident Auditor.

For queries or assistance, please contact Ms. Anna Regina A. Vega at Telephone No. (02) 8926-6998 or VoIP No. 1028/27.

For information and compliance.

  
ATTY. ANALIZA REBUELTA-TEH

MEMO NO. 2024 - 527