



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



MEMORANDUM

TO : All Regional Internal Audit Focal Persons
Region 1, 2, 3, 5, 6, 7, 8, 9, 10, 11, and 12
NCR, CAR, CALABARZON, MIMAROPA, and CARAGA

FROM : The Chief
Operations Audit Division
Internal Audit Service

SUBJECT : COMPLIANCE TO THE INTERNAL AUDIT
RECOMMENDATION THROUGH THE ACTION PLAN AND
STATUS OF IMPLEMENTATION OF AUDIT
RECOMMENDATION (APSIAR)

DATE : JUL 23 2024

This has reference to the attached memorandum of former Internal Audit Service (IAS) Director Vicente B. Tuddao, Jr. dated 16 May 2024 re *Inclusion of Compliance to Internal Audit Recommendation/Action Plan and Status of Internal Audit Recommendation (APSIAR) to the Office Performance & Commitment Review (OPCR) Performance Indicator*.

As indicated in the *Updated Official Functions of IAS Focal Persons*, the IAS Focal Person shall “*facilitate the submission of APSIAR compliance report of the concerned auditees*”, and “*provide assistance to IAS personnel on the conduct of validation of reported compliance to audit recommendation/APSIAR as reported*”.

Related thereto, we respectfully reiterate that the IAS Focal Persons shall ensure compliance of the process owners to the Internal Audit Recommendations issued by the Secretary and facilitate in the submission and compliance of all APSIARs issued to your office within six (6) months after APSIAR Series 1’s date of issuance, and which must occur prior to the conduct of Audit Follow-up Activity by the Operations Audit Division (OAD).

Additionally, all APSIARs should be fully accomplished and signed by the concerned personnel and signatories. Please ensure that the accomplished APSIARs (Portable Document Format (PDF) file and editable file) and MOVs are complete, clear and organized per APSIAR Control Number for efficient review and evaluation of the Audit Team. This should be uploaded through a cloud-based storage service (e.g. Google Drive) for the advance copy, and be submitted in a well-organized physical folder.

The OAD will be conducting the Audit Follow-up Activity starting in the 3rd Quarter of Calendar Year 2024 in Regions 1, 2, 7, 8, 9, 11, 12 and 13 (CARAGA).

MEMO NO. 2024 - 652
Visayas Avenue, Diliman, Quezon City 1100, Philippines
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Further, please see attached Annex A for the Masterlist of APSIARs for the concerned regional offices, detailing, among others, the date of issuance of APSIARs, the deadline/target response date (based on the APSIAR), and the date of the conduct of follow-up audit activity.

For your information and compliance, please.

Mabel F. Coloma
MABEL F. COLOMA
MC

Cc: Office of the Director, Internal Audit Service



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



SAGONG PILIPINAS

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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

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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

MEMO NO. 2024 - 442

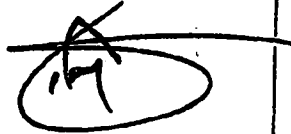
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UPDATED OFFICIAL FUNCTIONS OF IAS FOCAL PERSONS

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.

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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 v/z 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: 08-14-09

Annex A

**Masterlist of Action Plan and Status of Implementation of Internal Audit Recommendations (APSIAR)
CY 2023-2024**

Year	Audit Engagement	Office	Series No.	Date APSIAR Issued	Deadline/Target Response Date (Based on APSIAR)	Extension	Date Returned	Remarks	Date of Follow-up Audit	Status
2023	General Audit of Regional Offices (Financial Management System)	Region 13	01	January 26, 2023	February 6, 2023	February 13, 2023	February 15, 2023		July 26, 2024	Series 1 issued, Series 2 ongoing
2024	Operations Audit on Tenurial Instruments	Region 2	01	January 24, 2024	February 6, 2024	x	Memo dated 19 April 2024	Hard copy received by OAD on 26 June 2024	July 24, 2024	Series 1 issued, Series 2 ongoing
		Region 8	01	May 24, 2024	June 07, 2024	June 21, 2024	June 20, 2024 (per Memo of RED)	Received in email on 05 July 2024	November 24, 2024	Series 1 issued, Series 2 ongoing
	General Audit of Regional Offices (Financial Management System)	Region 1	01	April 02, 2024	April 18, 2024	May 20, 2024	May 14, 2024	Memo dated 07 May 2024	October 02, 2024	Series 1 and 2 issued
			02	July 18, 2024	August 01, 2024					
		Region 7	01	March 04, 2024	March 18, 2024		May 15, 2024		September 04, 2024	Series 1 & 2 issued
			2	July 19, 2024	August 02, 2024					
		Region 9	01	February 20, 2024	March 05, 2024				August 20, 2024	Series 1 issued (Not accomplished)
		Region 11	01	March 05, 2024	March 19, 2024	x	March 19, 2024		September 05, 2024	Series 1 issued, Series 2 ongoing
			02	May 27, 2024	June 10, 2024					
		Region 12	01	March 08, 2024	March 22, 2024		April 25, 2024 1st batch	May 29, 2024 2nd batch	September 08, 2024	Series 1 and 2 issued
02	July 05, 2024		July 19, 2024							