



Republic of the Philippines  
**Department of Environment and Natural Resources**  
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SEP 13 2021

**SPECIAL ORDER**  
No. 2021- 476

**SUBJECT: CREATION OF AN AUDIT TEAM ON THE GENERAL AUDIT OF REGIONAL OFFICES (FINANCIAL MANAGEMENT SYSTEM)**

In the interest of the service, the General Audit of Regional Offices (Financial Management System) will be conducted by the Operations Audit Division (OAD), Internal Audit Service (IAS) in line with the objectives stated in Audit Plan AP.CO-IAS-OAD.2021.003. An Audit Team is hereby created to be composed of the following:


Name	Position/Designation/Office
<b>Lead Auditor</b> Mabel F. Coloma	OIC Chief, OAD
<b>Audit Team Members</b>	
<b>OAD Staff</b>	
Thom Cedrick Q. Fernando	Internal Auditor II - Team Leader 1
John Paul T. Haylo	Internal Auditor I - Team Leader 2
Emmylou S. Puerta	Internal Auditing Assistant
Paola Bianca F. Limyoco	Administrative Assistant
<b>Technical Resource Persons</b>	
Enielbert E. Estefanio	Information Systems Analyst III and Bureau Internal Audit Focal Person, LMB
Representatives (2)	Financial and Management Service
Claire R. Alferos	Records Management Assistant, Office of the Director, IAS

The Team is hereby authorized to have full access to all pertinent records and documents required to accomplish the objectives of the audit, and to seek the cooperation and assistance of concerned officials and employees in Central Office, Bureaus and Regional/Field Offices.

As such, all expenses incurred for this purpose shall be chargeable against the funds of the Operations Audit Division and the Office of the Director, Internal Audit Service, subject to existing accounting and auditing rules and regulations.

The Team shall submit the Audit Report to the Secretary upon completion of the audit engagement based on the timelines indicated in the approved Audit Plan.

This Order shall take effect for the duration of the audit as scheduled in the Audit Plan.

  
**ROY A. CIMATU**  
Secretary

