



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



**MAR 22 2024**

**SPECIAL ORDER**  
**NO. 2024- 164**

**SUBJECT : CREATION OF AN AUDIT TEAM FOR THE OPERATIONS  
AUDIT ON TENURIAL INSTRUMENTS**

In the interest of the service, and in line with the objectives stated in Audit Plan No. AP.CO-OAD.2024.001, an Audit Team is hereby created for the Operations Audit on Tenurial Instruments to be conducted by the Operations Audit Division (OAD), Internal Audit Service (IAS).

The Team shall be composed of the following:

<b>Supervising Auditor</b>	<b>Vicente B. Tuddao, Jr.</b> OIC Director, IAS
<b>Lead Auditor</b>	<b>Mabel F. Coloma</b> OIC Chief, OAD
<b>Team Leader</b>	<b>Thom Cedrick Q. Fernando</b> Internal Auditor III
<b>Members</b>	<b>Laurence D. Papina</b> Internal Auditing Assistant
	<b>Maria Lucille C. Castañas</b> Administrative Aide VI
	<b>Armin L. Gonzales</b> Internal Auditor (CoS)
	<b>Claire R. Alferos</b> Administrative Assistant III
	<b>Bryan R. Pagba</b> Database Management Officer (CoS)
<b>Guest Auditor</b>	<b>Enielbert E. Estefanio</b> Information Systems Analyst III

*Note: Additional members from other Divisions/Offices in the Central Office, Bureaus, or Regional Offices may be included in the Audit Team depending on the specialized area to be covered and/or augmentation of the Team as needed.*

The Team is hereby authorized to have full access to all pertinent records and documents required to accomplish the objectives of the audit in line with the FY 2024 approved work and financial plan, and to seek the cooperation and assistance of concerned officials and employees in the 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.

  
AUGUSTO D. DELA PEÑA  
Undersecretary for Organizational Transformation  
and Human Resources