

### Republic of the Philippines

# Department of Environment and Natural Resources

Visayas Avenue, Diliman, 1106 Quezon City

(632) 929-6626 to 29; 929-6252; 929-6633 to 35; 929-7041 to 43
E-mail: web@denr.gov.ph; Website: www.denr.gov.ph

# **MEMORANDUM**

**FOR** 

REGIONAL EXECUTIVE DIRECTORS

Regions 1, 2, 3, 4A, 4B, 5, 6, 7, 8, 9, 10, 11, 12, 13

NCR and CAR

**ATTENTION:** 

Regional Internal Audit Focal Team Leaders

**FROM** 

Interim Director, Internal Audit Service

**SUBJECT** 

PERFORMANCE INDICATORS FOR FY 2022 WORK AND

FINANCIAL PLAN (WFP) ON INTERNAL AUDIT ACTIVITIES

DATE

OCT 22 2021

In line with the preparation of the Work and Financial Plan (WFP) of Regional Internal Audit Focal Persons, please be guided on the performance indicators for FY 2022 (Annex A).

Please be advised that the specific activities of the Operations Audit Division (OAD) under *Item I.A. Audit Engagements* shall be adopted in the WFP of concerned Regional Offices, as follows:

Activities	Offices
1. General Audit of Regional	CAR, Regions 1, 8, 9, 11 & 12
Offices - Financial Management	
System (FMS)	
2. Follow-up Audit on National	CALABARZON, MIMAROPA and
Greening Program (NGP)	Region 5
3. Follow-up Audit on FMS	Regions 3 and 6

Also, the RIAFPs may refer to Annex B for the specific timeline of activities to be followed for the preparation of WFP. With regard to the *Audit Process Activity* and *Special Assignments* portion, these should no longer be included in the WFP as the fund should be strictly allotted into internal audit activities.

It is further requested that the copy of the approved WFP be furnished to this Office, through the OAD at email address <u>ias oad@denr.gov.ph</u>.

If there are any questions and clarifications, please contact Ms. Emmylou S. Puerta of the OAD at telephone (02) 8926-8067 or mobile number 09175004682.

For your appropriate action.

GAVIN D. EDJAWAN, MNSA



### Republic of the Philippines

# **Department of Environment and Natural Resources**

Visayas Avenue, Diliman, 1106 Quezon City

(632) 929-6626 to 29; 929-6252; 929-6633 to 35; 929-7041 to 43

E-mail: web@denr.gov.ph; Website: www.denr.gov.ph

### **MEMORANDUM**

**FOR** 

GAVIN D. EDJAWAN, MNSA

Interim Director, Internal Audit Service

**FROM** 

OIC Chief, Operations Audit Division

SUBJECT

PROPOSED PERFORMANCE INDICATORS FOR FY 2022

WORK AND FINANCIAL PLAN (WFP) ON INTERNAL AUDIT

**ACTIVITIES OF REGIONAL INTERNAL AUDIT FOCAL** 

PERSONS (RIAFPs)

OCT 20 2021

DATE

In reference to the agreements during our regular meeting on 22 September 2021 particularly in the preparation of the Work and Financial Plan (WFP) of the Regional Internal Audit Focal Persons (RIAFPs) which was recently tasked to the Operations Audit Division (OAD), the performance indicators for FY 2022 are being presented (ANNEX A).

As discussed, conduct of audit engagements and special assignments by the RIAFPs shall be deleted in their respective WFPs. However, as part of their regular assistance to IAS, we included in the template the conduct of assessment in their respective Regional Office which will be done by the RIAFPs semi-annually. This will be submitted to IAS aside from the Quarterly Accomplishment Reports being required from them since last year.

Further to the conduct of assessment by RIAFPs, please be informed that the OAD is still crafting the template and contents of the assessment report and will be presented to you once finalized.

Attached to this memorandum is the timeline of RIAFPs activities for the next year (ANNEX B).

For your further instructions and/or approval, Sir.

Malel F. COLOMA

# DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES (NAME OF OFFICE) FY 2022 PHYSICAL AND FINANCIAL PLAN

		FY 2022 FY 2022 Physical Performance Targets			FY 2022 I	FY 2022 Financial Performance Targets	nce Targets	
P/A/P Code	Performance	Accomplishment Q1 Q2 Q3 Q4 Total	UACS -	Q1	Q2	Q3	Q4	Total
personalism	in franchistics and a second	(3)		(8)	(9)	(10)	(11)	
GRAND TOTAL								
		Travelling Expenses - Local	5-02-01-010					
			5-02-02-010					
		Office Supplies Expenses	5-02-03-010					
		Representation Expenses	5-02-99-030					
		Other Professional Services	5-02-11-990					
I. ASSISTANCE TO INTERNAL AUDIT SERVICE (IAS)	SERVICE (IAS)							
A. Audit Engagements								
1. Conduct of Audit								<b>M</b>
a. General Audit of	Documents/Reference Materials							
	gathered and submitted prior the							The strange control
ment	conduct of Actual Audit (No.)							
System (FMS)	Documents/Reference Materials							va (vanasad
	gathered and submitted during the							managaman sharesa
	Actual Audit (No.)							
	Progress Report on Audit							nianosinonae
economic and the seconomic and	Recommendation							
	tacilitated/submitted to IAS Central Office (No.)							
2. Follow-up Audit								
a. Performance Audit on National Greening Program (NGP)	a. Performance Audit on National Action Documents monitored (No.)  Greening Program (NGP)							
	Status Report submitted to IAS Central Office (No.)							
	Documents/Reference Materials							
	gathered and submitted (No.)							
b. General Audit of Regional	Action Documents monitored (No.)							NAME OF THE OWNER O
Offices - Financial Management System (FMS)								
	Status Report submitted to IAS							
	Central Office (No.)							
	Documents/Reference Materials				4			
	gathered and submitted (No.)				7			
B. Conduct of Assessment	Assessment Report submitted (No.)							

A. Learning and Growth					
1. Attendance in meetings/	Meetings/workshops/conferences				
workshops/conferences	attended with reports submitted				
	(No.)				
B. Implementation of Good Governance	rnance				
1. Submission of Quarterly	1. Submission of Quarterly  Quarterly Accomplishment Report				
Accomplishment Report	submitted (No.)				

Prepared by:

Approved by:

(NAME)
(Position)
Team Leader, Regional Internal Audit Focal Person

(NAME)
Regional Executive Director

# **TIMELINE OF RIAFPS ACTIVITIES**

# I.A. AUDIT ENGAGEMENTS

# 1. CONDUCT OF AUDIT

# **GENERAL AUDIT OF REGIONAL OFFICES - FINANCIAL MANAGEMENT SYSTEM**

OFFICES	1ST	2ND	3RD	4TH
Documents/R	eference Material	ls - Prior to the Ac	tual Audit (5 docu	ıments)
CAR				
Region 1				
Region 8				
Region 9				
Region 11				
Region 12				
Documents/R	eference Material	s - During the Act	ual Audit (10 docı	uments)
CAR				
Region 1				
Region 8				
Region 9				
Region 11				
Region 12				
Facil	itated the Submiss	sion of Progress R	eport (1 report)	
CAR				
Region 1				
Region 8				
Region 9				
Region 11				
Region 12				

# 2. FOLLOW UP AUDIT

# PERFORMANCE AUDIT ON NATIONAL GREENING PROGRAM

OFFICES	1ST	2ND	3RD	4TH
Ĩ	Monitoring of Act	ion Document (1	document)	
CALABARZON Region				
MIMAROPA Region				
Region 5				
	Status	Report (1 report)		
CALABARZON Region				
MIMAROPA Region				
Region 5				
Documents/Referen	nce Materials - Ac	tual Conduct of F	ollow up Audit (5	documents)
CALABARZON Region				
MIMAROPA Region				
Region 5				

# **GENERAL AUDIT OF REGIONAL OFFICES - FINANCIAL MANAGEMENT SYSTEM**

OFFICES	1ST	2ND	3RD	4TH
	Monitoring of Act	ion Document (1	document)	
Region 3				
Region 6				
	Status	Report (1 report)		
Region 3				
Region 6				
Documents/Refer	ence Materials - A	ctual Conduct of F	follow up Audit (5	documents)
Region 3				
Region 6				

# I.B. CONDUCT OF ASSESSMENT

ONDOCT OF ACCESSIVE				
OFFICES	1ST	2ND	3RD	4TH
	Semi-Annua	lly Assessment Rep	port <sup>1</sup>	
All Regional Offices				and the second s

# II.A. LEARNING AND GROWTH

OFFICES	1ST	2ND	3RD	4TH
	Attendance in meet	ings/ workshops/	conferences 2	
All Regional Offices				

# II.B. IMPLEMENTATION OF GOOD GOVERNANCE

OFFICES	1ST	2ND	3RD	4TH
	Quarterly A	ccomplishment Re	eport	
All Regional Offices				

# Notes:

- ${\bf 1}$  This will be further discussed in the upcoming IAS Assessment next year.
- **2** IAS Assessment is targeted in the 1st quarter, tentatively. Yet, RIAFPs are being encouraged to target other workshops/conferences with regard to internal control and internal audit, offered by External Learning Service Provider/s throughout the year.