



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 Offices - Financial Management System (FMS)	CAR, Regions 1, 8, 9, 11 & 12
2. Follow-up Audit on National Greening Program (NGP)	CALABARZON, MIMAROPA and 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 ias_oad@denr.gov.ph.

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



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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)**

DATE : **OCT 20 2021**

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.

Mabel F. Coloma
MABEL F. COLOMA
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FY 2022 PHYSICAL AND FINANCIAL PLAN

[illegible]

II. GENERAL ADMINISTRATION AND SUPERVISION (GAS)													
A. Learning and Growth													
1. Attendance in meetings/ workshops/conferences		Meetings/workshops/conferences attended with reports submitted (No.)											
B. Implementation of Good Governance													
1. Submission of Quarterly Accomplishment Report		Quarterly 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/Reference Materials - Prior to the Actual Audit (5 documents)				
CAR				
Region 1				
Region 8				
Region 9				
Region 11				
Region 12				
Documents/Reference Materials - During the Actual Audit (10 documents)				
CAR				
Region 1				
Region 8				
Region 9				
Region 11				
Region 12				
Facilitated the Submission of Progress Report (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
Monitoring of Action Document (1 document)				
CALABARZON Region				
MIMAROPA Region				
Region 5				
Status Report (1 report)				
CALABARZON Region				
MIMAROPA Region				
Region 5				
Documents/Reference Materials - Actual Conduct of Follow 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 Action Document (1 document)				
Region 3				
Region 6				
Status Report (1 report)				
Region 3				
Region 6				
Documents/Reference Materials - Actual Conduct of Follow up Audit (5 documents)				
Region 3				
Region 6				

I.B. CONDUCT OF ASSESSMENT

OFFICES	1ST	2ND	3RD	4TH
Semi-Annually Assessment Report ¹				
All Regional Offices				

II.A. LEARNING AND GROWTH

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

II.B. IMPLEMENTATION OF GOOD GOVERNANCE

OFFICES	1ST	2ND	3RD	4TH
Quarterly Accomplishment Report				
All Regional Offices				

Notes:

- 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.