



Republic of the Philippines
COMMISSION ON AUDIT
Regional Office No. IV-B
Commonwealth Avenue, Quezon City

April 27, 2021

Maria Lourdes G. Ferrer

Regional Executive Director
Department of Environment and Natural Resources
MIMAROPA Region
Ermita, Manila

Dear **Director Ferrer**:

We are pleased to transmit the Management Letter (ML) on the compliance audit of COVID-19 funds of the Department of Environment and Natural Resources (DENR), MIMAROPA Region, for the period ended December 31, 2020, in compliance with Section 43 of the Government Auditing Code of the Philippines (P.D. No. 1445).


The audit was conducted to (a) evaluate the extent of compliance with laws, rules and regulations as well as propriety and validity of transactions related to its initiative to fight COVID-19 and (b) recommend measures to improve the efficiency and effectiveness of the agency's initiative to fight COVID-19.

The attached report consists of the Detailed Observations and Recommendations which were discussed with Management officials and staff during the exit conference conducted on April 26, 2021. Management comments are included in the report, where appropriate.

We request that the recommended remedial measures be immediately implemented and we will appreciate being informed on the action/s taken thereon by submitting the duly accomplished Agency Action Plan and Status of Implementation (AAPSI), form attached as Annex in the letter, as required under COA Memorandum No. 2014-002 dated March 18, 2014, within 60 days from receipt hereof, pursuant to Section 89 of the General Provisions of General Appropriations Act for FY 2020, R.A. No. 11465.

We acknowledge the support and cooperation that you and your staff extended to the Audit Team during the audit which facilitated the submission of this ML.

Very truly yours,


LUCILA A. MAGPANTAY
State Auditor V
Regional Supervising Auditor