



REPUBLIC OF THE PHILIPPINES  
**COMMISSION ON AUDIT**  
**REGIONAL OFFICE NO. IV-B**  
Commonwealth Avenue, Quezon City

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April 28, 2023

**DIR. LORMELYN E. CLAUDIO**

Regional Executive Director  
Department of Environment and Natural Resources  
Region IV-B – MIMAROPA  
Ermita, Manila

Dear **Director Claudio**:

We are pleased to transmit the Management Letter on the audit of accounts and operations of the Department of Environment and Natural Resources, Region IV-B – MIMAROPA, Ermita, Manila, for the year ended December 31, 2022, in compliance with Section 43 of Presidential Decree No. 1445, otherwise known as the Government Auditing Code of the Philippines.

The audit was conducted to (a) verify the level of assurance that may be placed on management's assertions on the financial statements; (b) evaluate the extent of compliance with laws and regulations as well as the propriety and validity of transactions; (c) recommend measures to improve the efficiency and effectiveness of the agency's operations; and (d) determine the extent of implementation of prior years' audit recommendations.

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 report

Very truly yours,

  
**CONNIE G. BENEDICTOS**  
Regional Supervising Auditor