



MEMORANDUM

FOR : **ALL REGIONAL EXECUTIVE DIRECTORS**
CAR, NCR, Regions 1, 2, 3, 4-A, 4-B, 5, 6, 7, 8, 9, 10, 11, 12, and 13

FROM : **THE DIRECTOR**
Internal Audit Service

SUBJECT : **AUDIT SCOPING ON REGIONAL OFFICES RE: TENURIAL INSTRUMENTS**

DATE : **JAN 11 2023**

In reference to the Audit Engagement Planning of the Operations Audit Division (OAD), the following Audit Areas to be prioritized for CY 2023-2025 are as follows; (1) Enhanced National Greening Program (E-NGP); (2) Tenurial Instruments (Forestry Sector and Protected Areas); and (3) Land Management.

As part of the Audit Engagement Planning that entails familiarization with the objectives, processes, risks, and controls of the auditee and activity to be audited, the conduct of Audit Scoping is being undertaken by the OAD to narrow the audit to relative matters of significance to the audit objective and can be audited within allocated resources.

In line with this, we would like to request from all Regional Offices the inventory/listing of Tenurial Instruments as of 31 December 2022 for the initial preparation of the conduct of the actual audit in sampled Offices to be submitted not later than 31 January 2023 to our official email at ias_oad@denr.gov.ph.

The audit engagement on Tenurial Instruments will focus on the following:

1. Foreshore Lease Agreement (FLA)
including Revocable and Provisional Permits issued
2. Miscellaneous Lease Agreement (MLA)
3. Forest Land Use Agreement for Tourism (FLAgT)
4. Forest Land Use Agreement (FLAg)
5. Special Land Use Permit (SLUP)
6. Integrated Forest Management Agreement (IFMA)
7. Socialized Industrial Forest Management Agreement (SIFMA)
8. Forest Land Grazing Management Agreement (FLGMA)
9. Forest Land Grazing Lease Agreement (FLGLA)
10. Other Lawful Purposes Lease Agreement (OPLA)
11. Tree Farm Lease Agreement (TFLA)
12. Agroforestry Farm Lease Agreement (AFFLA)
13. Special Use Agreement in Protected Areas (SAPA)

For coordination, questions, and further clarifications, your staff may contact **Mr. John Paul T. Haylo** and **Ms. Kamille Victoria H. Ordoveza** of the Operations Audit Division at 0916 783 3907; or direct line no. 8-926-8067; or email us at ias_oad@denr.gov.ph.

For your information and appropriate action.

VICENTE B. TUDDAO, JR., Ph.D., CESO IV

Cc: Undersecretary and Chief of Staff