



Republic of the Philippines
Department of Environment and Natural Resources
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MEMORANDUM

TO : The Bureau Directors
BMB, ERDB, FMB and LMB

The Regional Executive Directors
DENR Regions 1-13, CAR and NCR

The Chairpersons
Audit Compliance Committee
Bureaus and Regional Offices

The OIC Director
Financial and Management Service

FROM : The Undersecretary
Finance, Information Systems and Climate Change

SUBJECT : **SUBMISSION OF THE CY 2022 CONSOLIDATED ANNUAL
AUDIT REPORT (CAAR) STATUS OF COMPLIANCE AS OF
NOVEMBER 2023**

DATE : **NOV 10 2023**

This pertains to the Department's status of compliance with the Commission on Audit (COA) issued Consolidated Annual Audit Report (CAAR) for CY 2022, monitored by the Financial and Management Service (FMS).

You are hereby requested to submit the updates using the COA prescribed Agency Action Plan and Status of Implementation (AAPSI) format through the Google Sheet provided by the Management Division under Memorandum on Submission of Status Report on Action Taken on the CY 2022 CAAR dated 06 July 2023 issued by the undersigned.

Compliance Reports	Deadline of Submission
CAAR for CY 2022 <ul style="list-style-type: none">• Part II – Observations and Recommendations• Part III – Status of Implementation on Prior Years' Audit Recommendations• CAAR Compliance Matrix for Balances	December 1, 2023

The reports shall be used in the CY 2023 DENR Strategic Performance Management System (SPMS) rating and compliance with the Performance Based-Bonus (PBB) requirements on the Sustained Compliance with Audit Findings as provided under Annex 6 of Inter-Agency Task Force on the Harmonization of National Government Performance Monitoring, Information and Reporting Systems Memorandum Circular No. 2023-1¹ dated August 22, 2023, quoted in full below:

¹ Guidelines on the Grant of the Performance-Based Bonus (PBB) for Fiscal Year 2023 under Executive Order (EO) No. 80, s. 2012 and EO no. 201, s. 2016

“Sustained Compliance w/ Audit Findings Fully implement 30% of the prior years’ audit recommendations as shown in the Report on Status of Implementation of Prior Years’ Recommendations. These recommendations will exclude the Property, Plant, and Equipment (PPE)-related items of the Annual Audit Report (AAR). Audit findings closed since FY 2021 should also not recur. The objective is to improve the agency’s internal control processes, enhance operational effectiveness, and eliminate, resolve and remedy most, if not all, of the agency audit findings, by the end of 2023.”

For the SPMS compliance, you are requested to send an email to notify the Management Division at fms.mgt@denr.gov.ph when your office has already completed the updates in the Google sheet as reckon for the SPMS Timeliness indicator.

The AAPSI shall indicate the **updates by recommendations provided in the CAAR findings and shall include explanation on the Action Taken/Action to be Taken Column.**

The status of your compliance will be sent by the Management Division through the email address of the respective CAAR Focal Persons for reference.

For information and compliance.


ATTY. ANALIZA REBUELTA-TEH