



Republic of the Philippines
COMMISSION ON AUDIT
Office of the Regional Director
Region XI, Davao City

Memorandum

To : **Alfredo G. Largo**
Janet L. Pito
Jeffrey L. Amigo
Reggie Anne T. Torino
Jennilee G. Moquete
Zaidamin B. Macacua
Mary Grace B. Benedicto

Subject : Review and Monitoring on the Keeping on Integrated Results and Risk-Based Audit (IRRBA) Templates for CY 2017 Annual Audit Reports (AARs)/Management Letters (MLs)


Date : May 29, 2018

To validate the application of the Integrated Results and Risk-Based Audit (IRRBA) Approach in the post-audit of transactions for CY 2017, you are hereby instructed to review and monitor the keeping of IRRBA templates as working papers for the CY 2017 AARs and MLs to ensure that these templates and working papers are completely kept and filed by the Audit Teams.

Considering that all AARs and MLs have already been released to management as of April 30, 2018 and their e-copies have been posted in the COA Web as of May 31, 2018, this review and monitoring activity shall be conducted and finished in one (1) month period or during the month of June, 2018.

Travelling and other expenses that may be incurred pursuant to this memorandum shall be charged against the appropriate funds of the audited agency or the Regional Office.

The Assistant Regional Director shall supervise the proper implementation of this Order.


ATTY. ROY L. URSAL
Director IV
Regional Director

Cc: **HELEN M. CAILING**
Assistant Regional Director



Republic of the Philippines
COMMISSION ON AUDIT
Office of the Regional Director
Region XI, Davao City


Memorandum

To : **All Audit Groups and Teams**
Local, National and Corporate Government Sector
This Region

Subject : Submission of Integrated Results and Risk-Based Audit
(IRRBA) Templates for CY 2017 Annual Audit Reports
(AARs)/Management letters (MLs)

Date : May 29, 2018

In compliance with the requirement of keeping IRRBA Templates in the implementation of the IRRBA in post-audit, submit to this Office the templates that were prepared in support of the CY 2017 AARs and MLs on or before June 8, 2018. A monitoring team was created and tasked by this Office to review and monitor the completeness of these templates before they are kept and filed by the Audit Teams.


ATTY. ROY L. URSAL
Director IV
Regional Director