

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

Memorandum

To : **Alfredo G. Largo- SA IV**
Jonah C. Mendoza- SA III
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Andrew C. Ponte- SA II
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Michelle P. Awing- SA I
Elna Pauline Felisse L. Nacionales- SAE II

Subject : Review and Monitoring on the Keeping of Integrated Results and Risk-Based Audit (IRRBA) Templates for CY 2018 Annual Audit Reports (AARs)/Management Letters (MLs)

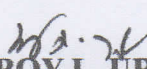
Date : June 21, 2019

To validate the application of the Integrated Results and Risk-Based Audit (IRRBA) Approach in the post-audit of transactions for CY 2018, you are hereby instructed to review and monitor the keeping of IRRBA templates as working papers for the CY 2018 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, 2019 and their e-copies have been posted in the COA Web as of May 31, 2019, this review and monitoring activity shall be conducted and finished in one (1) month period or during the month of August, 2019.

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