



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF AGRICULTURE
BUREAU OF AGRICULTURAL RESEARCH
RDMIC Bldg., Elliptical Road corner Visayas Avenue,
Diliman, Quezon City 1104

Reference No. 2023-06- 45
June 26, 2023

MEMORANDUM FROM THE DIRECTOR

TO : ALL CONCERNED EMPLOYEES

SUBJECT : HIERARCHY OF FLOW OF COMMUNICATION FROM THE OFFICE OF THE COA

In line with the Bureau's continuous efforts in ensuring that all matters and concerns being raised by the Commission on Audit (COA) are properly addressed in a timely manner, the Management is approving the adoption of the following hierarchy of flow of communication from the office of the COA:

COA Auditor's Office:

The COA Auditor's Office serves as the central hub for initiating and conducting audit activities. It is tasked to ensure compliance of the Bureau's activities with audit standards and regulations. The communication flow begins with the COA Auditor's Office which disseminate notices, observations and recommendations, in the form of Audit Observations Memo (AOM), Notice of Suspension (NS) or Disallowance (ND) and other letters to concerned officials of the Bureau.

Office of the Director:

The Office of the Director (OD) receives all communications from the COA Auditor's Office. The Director plays a crucial role in implementing audit policies and procedures. The Director's Office farms out the AOMs, NS, ND and other communications from COA to the Office of the Assistant Director who is also the Chair of the Audit Response Team.

Office of the Assistant Director:

The Office of the Assistant Director (OAD) supports the Office of the Director in the implementation of audit policies and procedures. As Chair of the Audit Response Team (ART), his Office oversee and convene, whenever necessary, the ART to discuss all appropriate actions on every communications coming from COA.



Audit Response Team (ART):

The Audit Response Team coordinates with concerned Division/Units/Sections for the required inputs, responses or compliances. After receiving the responses and inputs from the concerned offices, the ART screens, consolidates, ensure completeness and package these responses including its attachments, and with a transmittal letter signed by the Director, submits these responses to COA within the prescribed period.

Concerned BAR FOCAL PERSON/DIVISION/UNIT/SECTION:

Throughout the communication flow, concerned personnel from various divisions/units/sections of the Bureau may be involved depending on the nature of the audit and specific requirements. These personnel may include division/unit/section heads, subject matter experts, or other individuals who possess the relevant information or are responsible for implementing the audit response.

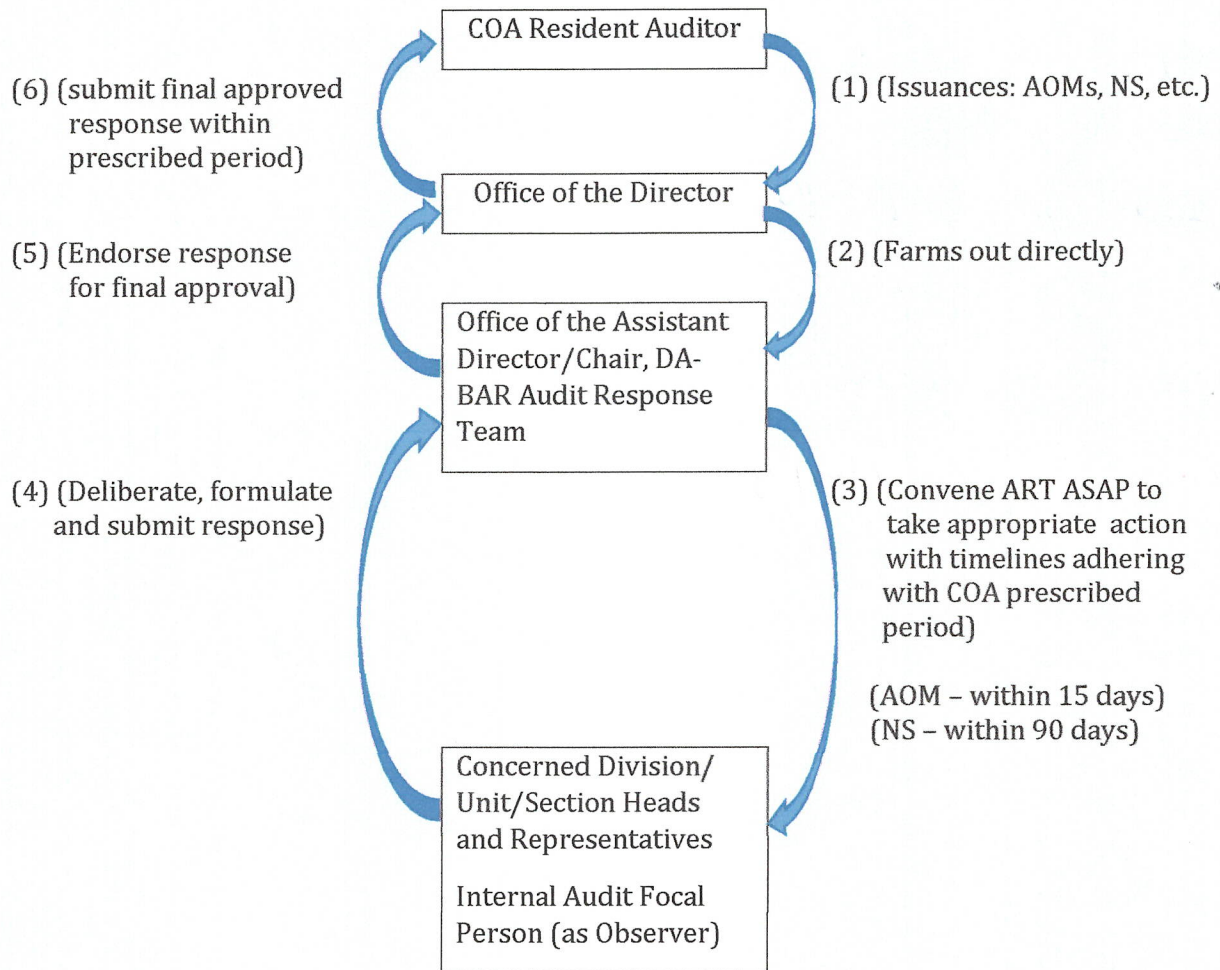
Internal Audit Focal Person:

The Internal Audit Focal Person (IAFP) plays a critical role in ensuring compliance with COA findings and recommendations for corrective action. He/she collaborates closely with the COA Auditor's Office, Director's Office, and Assistant Director's Office to facilitate the audit process and promote the implementation of effective internal controls. As an Observer, He/she recommends to Management ways and strategies on how to strictly implement audit policies and regulations in the Bureau's operations without sacrificing its productivity and efficiency.


Overall, the communication flow is a cyclical process, ensuring that information, instructions, findings, recommendations and responses are effectively shared and acted upon among the concerned Offices and personnel. This promotes transparency, collaboration, and accountability in the auditing process.



HIERARCHY OF FLOW OF COMMUNICATION FROM THE OFFICE OF THE COA



For your information and guidance.


JUNEL B. SORIANO, PhD

Cc: COA Resident Auditor's Office

