







MEMORANDUM

mdm-2021-41

FOR : **Mr. MICHAEL J. DALUMPINES** 
Chairman and President

Mr. D. GUILMAR D. VIDANES 
EVP and General Manager

THRU : **Mr. REX FRANCINE M. FERRER** 
Administrative Services Manager

FROM : **Ms. MARY ANN D. MANRIQUE** 
Internal Auditor and Special Assist. to the President on Financial Concerns

SUBJECT : **Rename from "AUDITING" to "INTERNAL AUDIT UNIT (IAU)"**


DATE : 21 October 2021

To align with the **Office of the President (OP) Administrative Order (AO) No. 278** dated **28 April 1992** and **Chapter 1 item 2 (e) of Revised Philippine Government Internal Audit Manual (RPGIAM), DBM Circular Letter No. 2020-8** dated **May 26, 2020** which states that:


- e. Office of the President (OP) Administrative Order (AO) No. 119 dated 29 March 1989 (*Directing the Strengthening of the Internal Control Systems of Government Offices, Agencies, Government-Owned or Controlled Corporations and Local Government Units in their Fiscal Operations*), as amended by OP AO No. 278 dated 28 April 1992 (*Directing the Strengthening of the Internal Control Systems of Government Offices, Agencies, Government-Owned and/or Controlled Corporations, including Government Financial Institutions and Local Government Units, in their Operations*), mandated government offices and agencies to strengthen their internal control systems and organize systems and procedures, in coordination with the DBM. Furthermore, these offices/agencies were directed to organize their respective IAS/IAU, whose functions, duties and activities are provided therein, to assist the management in the effective discharge of its responsibilities insofar as the same would not encroach on or be adversarial with those of the auditors of the Commission on Audit (COA). On the other hand, the DBM was mandated to organize and strengthen the internal control systems and procedures in coordination with the COA, and promulgate the proper and appropriate rules, regulations or circulars.

The undersigned requested to rename the current department **"AUDITING"** to the prescribed **"INTERNAL AUDIT UNIT (IAU)"**.

For your consideration and approval.


MARY ANN D. MANRIQUE

Approved by:


MICHAEL J. DALUMPINES
Chairman and President