

Electric Cooperative Audit Department
Electric Cooperative Operations and Systems Audit Division
Electric Cooperative Financial Management Audit Division

Frontline Service : Conduct of Comprehensive Audit
 Clients : ECs/Stakeholders
 Requirements : Board Resolutions/Letter-Request
 Schedule of Availability of Service :
 Fees : None
 Total/Maximum Duration of Process : Eighty-Nine (89) days
 How to Avail of the Service :

No.	Client Step	Agency Action	Person Responsible	Office/ Location	Duration of Activity
1	Requests from ECs and Stakeholders	Evaluates and schedules audit/recommend approval	Division Managers & Department Manager	ECOSAD & ECFMAD/ ECAD, 6/F	2 days
		Gathers data	Auditors/other Concerned Department Managers/Heads of Office	ECOSAD & ECFMAD/ECAD, 6/F & other Departments/ Offices	
		Conducts Comprehensive Audit 1. Monitoring 2. Audit Proper 3. Preparation for Exit Conference 4. Exit Conference	Auditors	Concerned EC	28 days
		Prepares audit reports		ECOSAD & ECFMAD/ ECAD, 6/F	22 days
		Reviews and finalizes draft audit reports	Team Leader/ Section Head, Division Manager & Department Manager	ECOSAD & ECFMAD/ ECAD, 6/F	30 days
		Final reviews/approves CAR	DAEDUS	ODAEDUS, 6/F	2 days
2	Receives CAR	Releases CAR to EC thru RMU	Secretary & Records Officer	ECAD, 6/F & RMU/ITCSD, G/F	1/2 day
3	Submits EC justifications/action plan on audit findings/recommendations (21 days duration is excluded)	Evaluates EC's justifications/action plans Reviews evaluation of justification and finalization	Auditors, Division Manager & Department Manager	ECOSAD & ECFMAD/ECAD, 6/F	4 days
4	Receives evaluation report	Sends copy of evaluation to EC thru RMU	Secretary & Records Officer	ECAD, 6/F & RMU/ITCSD, G/F	1/2 day
END					

*Inclusive of Saturdays and Sundays

LEGEND:

ECAD - Electric Cooperative Audit Department
ECOSAD - Electric Cooperative Operations and Systems Audit Division
ECFMAD - Electric Cooperative Financial Management Audit Division
ITCSD - Information Technology and Communication Services Department

RMU - Records Management Unit
CAR - Comprehensive Audit Report
ECs - Electric Cooperatives
DAEDUS - Deputy Administrator for Electric Distribution Utilities Services