

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 Fee : None
 Total/Maximum Duration of Process : One Hundred Eleven (111) days
 How to avail of the Service :

No.	Client Step	Agency Action	Person Responsible	Office/ Location	Duration of Activity*
1	Request from ECs and Stakeholders	Evaluate 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	29 days
		Prepares audit reports		ECOSAD & ECFMAD/ ECAD,6/F	21 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	DAECMS	ODAECMS,4/F	2 days
2.	Receives CAR	Releases CAR TO EC thru RMU	Secretary & Records Officer	ECAD, 6/F & RMU/ITCSD, G/F	2 day
3.	Submit EC justifications/action plan on audit findings/ recommendations 21 days upon receipt of the audit report. Request for extension - maximum of 1 month (case to case basis)	Evaluates EC's justifications/action plans Reviews evaluation of justification and finalization	Auditors, Division Manager & Department Manager	ECOSAD & ECFMAD/ECAD, 6/F	21 days
		Final reviews/approves Evaluation Report	DAECMS	ODAECMS,4/F	2 days
4.	Receives evaluation report	Sends copy of evaluation to EC thru RMU	Secretary & Records Officer	ECAD, 6/F & RMU/ITCSD, G/F	2 day

END

Rev.02

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

**DAECMS – Deputy Administrator for Electric
Cooperatives Management Services**