

**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** (excluded in the duration)	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					

\* Exclusive of Saturdays, Sundays and Holidays except for the conduct of audit

Rev.01

**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**