

## VII. ACCOMPLISHMENTS FOR CY 2024

For CY 2024, the IAD accomplished the following activities and submitted its audit reports to the Audit Committee of the Board for discussion and approval. These activities were performed based on the approved Internal Audit Plan CY 2024.

NO.	2024 AUDIT ACTIVITIES	STATUS
1	<p><b>PERFORMANCE/MANAGEMENT AUDIT ON PCA FEE COLLECTION AND MONITORING</b></p> <p>To determine and evaluate if the collections of PCA Fee are properly accounted for, following the prescribed laws, rules, and regulations. And if accounts due from oil millers, refiners, desiccators, and producers are properly monitored, accounted and collected on time.</p> <p>Audit areas in CY 2024:</p> <ul style="list-style-type: none"><li>a. Provincial Office in Palawan under Region IV-A</li><li>b. Region V</li><li>c. Region X</li><li>d. Region XII</li><li>e. Region XIV - BARMM</li></ul>	<p>Audit Report submitted.</p> <p>For Board Audit Committee review and approval.</p> <p>Discussed with the Board Audit Committee Meeting on November 28, 2024.</p> <p>Exit Conference conducted with the Management (Assessment and Monitoring Service) on November 20, 2024.</p>
2	<p><b>PERFORMANCE AUDIT ON THE COCONUT HYBRIDIZATION PROGRAM (CHP) UNDER GAA FUND (CY 2018-2022)</b></p> <p>To assess and validate the efficiency and effectiveness of the program/project's implementation, to determine if the activities performed are in accordance and compliance with the IRR of the project and with the Memorandum of Agreements/ Understandings (MOAs/MOUs) executed between PCA and project participants and to review and evaluate if the implementation of the project is to the existing project guidelines.</p> <p>Audit areas in CY 2024:</p> <ul style="list-style-type: none"><li>a. Region VIII</li><li>b. Region X</li><li>c. Region XIV - BARMM</li></ul>	<p>Audit Report submitted.</p> <p>For Board Audit Committee review and approval.</p> <p>Discussed with the Board Audit Committee Meeting on November 28, 2024.</p> <p>Exit Conference conducted with the Management (OB, RDB, and AFB) on November 25, 2024.</p>

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3	<p><b>CONDUCT OF BASELINE ASSESSMENT OF INTERNAL CONTROL SYSTEM (BAICS)</b></p> <p>A series of ICS Orientations requiring the participation of heads of offices, supervisors, and process owners.</p>	<p>For continuation in CY 2025.</p> <p>Signed Memorandum re: Guidelines and Procedures on the Conduct of Initial Activities in the Formulation of the Internal Audit Department Strategic Audit Plan</p> <p>The focal person was designated in all PCA offices/units nationwide (For issuance of Special Order).</p> <p>On-going development of Internal Control Questionnaire (ICQ).</p>
4	<p><b>SYSTEM AUDIT OF NATIONAL COCONUT FARMERS REGISTRY SYSTEM (NCFRS)</b></p> <p>To verify controls in the processing of information and installation of systems, and to evaluate its effectiveness and efficiency. And to randomly check and verify the completeness of data and information in the NCFRS.</p>	<p>For continuation in CY 2025.</p> <p>Gathered initial documents.</p>
5	<p><b>INTERNAL AUDIT PERFORMANCE MONITORING, EVALUATION, AND PLANNING WORKSHOP</b></p> <p>To be conducted in three (3) sessions from November 26 to 28, 2024 in Seda, Vertis North, Diliman, Quezon City. The first session is an Executive Briefing which will be participated by the Board Audit Committee, Administrator, Deputy Administrators, and Board Secretary on November 26, 2024. The second session focuses on the IAD Reports and Accomplishments for CY 2024 on November 27, 2024. In the third session, IAD will conduct a workshop to develop the Strategic Plan for CY 2025-2027 and Annual Audit Plan for CY 2025 followed by a Board Audit Committee Meeting on November 28, 2024.</p>	<p>Conducted per Special Order No. 239, series of 2024.</p>

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6	<p><b>FOLLOW-UP REPORTS</b></p> <p>To request copies of documents/updates on the internal audit reports.</p> <p><b>a. AUDIT FINDINGS AND RECOMMENDATIONS re: NEEM PARKER TONIC SPECIAL AUDIT DATED 11 JANUARY 2023</b></p> <p>A non-adversarial inquiry was conducted by IAD regarding the procurement and non-utilization and application of 106 boxes (1,272 L) amounting to P1,081,200.00 of Parker Neem Tonic to address the CSI infestation in Zamboanga Peninsula, but due to the peace and order conflict situation resulted in the non-application of said biocide. At that time, it was transported to Region IV-B (Romblon) requesting biocide for the CSI infestation. But at the time it reached Romblon, it had already expired and farmers were hesitant to apply the biocide and it was returned to the Region IV-B Regional Office in April 2019.</p> <p>On June 26, 2020, it was discovered by the Regional Manager Dennis D. Andres in the Regional Nursery Shed of PCA Compound.</p> <p><b>b. SPECIAL AUDIT REPORT re: ALLEGED WASTAGE OF 584 BAGS OF AGRICULTURAL GRADE SALT FERTILIZER (AGSF) UNDER COCONUT FERTILIZATION PROJECT (CFP) DATED 07 JUNE 2022</b></p> <p>This special audit solely focuses on the alleged wastage of 584 bags of AGSF situated in the warehouse in San Isidro intended for the islands of Capul and San Vicente in Northern Samar.</p>	<p>For Legal Affairs Service (LAS) further action.</p> <p>As per an interview with RM Andres by the Auditor, up until now, it was still stocked in their bodega.</p> <p>For Legal Affairs Service (LAS) further action.</p> <p>LAS issued a Memorandum dated 2 September 2022 to Region VIII and received replied via email on 16 September 2022 re: Comments on the Audit Investigation Report on the Alleged AGSF Wastage in Region VIII</p>
7	<p><b>REITERATION OF THE BOARD APPROVED INTERNAL AUDIT DEPARTMENT ORGANIZATIONAL STRUCTURE</b></p>	<p>For Management action.</p> <p>Memorandum sent to the Administrator Dexter R. Buted dated 26 September 2024.</p>

## TRAINING AND SEMINARS ATTENDED

The IAD personnel have attended the following trainings and seminars for CY 2024:

	COURSE TASK	DATE ATTENDED	VENUE	PARTICIPANTS
1	REFRESHER/RE-ORIENTATION ON PCA SPMS MANUAL	February 20, 2024	PCA Agro Hub	Annalyn B. Encarnacion Marilou B. Mora
2	GENDER AND DEVELOPMENT SEMINAR-WORKSHOP	February 22, 2024	Bataan City	Annalyn B. Encarnacion Marilou B. Mora Loueda N. Deona Elgin Kate N. Monding
3	SEMINAR ON CANCER AWARENESS	March 25, 2024	PCA Auditorium	Annalyn B. Encarnacion Marilou B. Mora Loueda N. Deona Elgin Kate N. Monding
4	FUTURE THINKING WORKSHOP FOR THE COCONUT INDUSTRY	April 23-26, 2024	Arden Hills Suites Sct. Albano, Quezon City	Annalyn B. Encarnacion
5	ORIENTATION FOR GSIS & SSS	August 12, 2024	PCA Auditorium	Marilou B. Mora Loueda N. Deona
6	TRAINING FOR PROTOCOL AND LIAISON OFFICERS	August 22, 2024	BSWM	Elgin Kate N. Monding
7	AGIA CONVENTION CUM SEMINAR	October 7-12, 2024	CDO	Annalyn B. Encarnacion Marilou B. Mora
8	HOW TO MAINTAIN MENTAL HEALTH IN A STRESSFUL ENVIRONMENT	October 29, 2024	PCA Auditorium	Annalyn B. Encarnacion Marilou B. Mora Loueda N. Deona Elgin Kate N. Monding Fernand Kenneth Pereira