



**MASTER COPY** *John*

REPUBLIC OF THE PHILIPPINES  
Department of Finance  
**BUREAU OF CUSTOMS**

31 March 2014

Memorandum to: **The Deputy Commissioner, MISTG  
The Director, Administration Office  
The Director, Financial Management Office  
The Director, Import Assessment Service  
The Chief, Revenue Accounting Division  
The Chief, Statistical Analysis Division  
The Head, Account Management Office  
The Head, Risk Management Office  
The District Collectors – Ports of MICP, NAIA & POM  
And all other concerned users of the e2m System**

Subject: **Audit of the e2m System**

In response to the request of the Commission on Audit, you are hereby directed to provide support and cooperation to the COA Audit Team in their audit of the IT processes on General Controls and Application Controls of the e2m's Import Assessment System. The objective of the audit is to determine whether controls are embedded in the said System and whether these controls are working effectively, and to ascertain the integrity and reliability of the databases and reports generated.

The COA Audit Team is composed of the following:

- 1) Dir. Aida Maria A. Talavera - Director, Technical Service Office
- 2) Mr. Michael R. Bacani - Overall Team Supervisor
- 3) Ms. Monalinda D. Pangandaman - Technical Team Supervisor
- 4) Ms. Miguela S. Baon - Team Leader
- 5) Mr. Gerardo M. Lopez - Technical Team Leader
- 6) Ms. Concepcion C. Reyes - Team Member
- 7) Ms. Emiliana T. Castillo - Team Member
- 8) Ms. Jennifer B. Opeda - Team Member
- 9) Mr. Reynaldo P. Linsangan - Team Member

For strict compliance.

*John P. Sevilla*  
**JOHN P. SEVILLA**  
Commissioner *John*



cc: Mr. Michael R. Bacani, Resident COA Auditor

APR 10 2014



**BUREAU OF CUSTOMS**  
Electronic to Mobile (e2M) Customs Import Assessment System

**INITIAL CONFERENCE AGENDA**

Date : **March 24, 2014**  
Time : **1:30 p.m.**  
Venue : **MISTG Office**

**A. Introduction of the IS Audit Teams:**

Director Aida Maria A. Talavera	Director, Technical Service Office, Special Services Sector
Mr. Michael R. Bacani	Overall Team Supervisor
Ms. Monalinda D. Pangandaman	Technical Team Supervisor
Ms. Miguela S. Baon	Team Leader
Mr. Gerardo M. Lopez	Technical Team Leader
Ms. Concepcion C. Reyes	Team Member
Ms. Emiliana T. Castillo	Team Member
Ms. Jennifer B. Opeda	Team Member
Mr. Reynaldo P. Linsangan	Team Member

**B. Audit Areas**

The audit shall focus on the IT processes on General Controls and Application Controls of the BOC e2M Customs Import Assessment System.

**C. Audit Scope**

The latest version of BOC e2M Customs Import Assessment System that are being used at the start of the audit and all related IT processes and policies in place as at audit period will be considered.

**D. Audit Objectives**

The audit seeks to determine whether controls are embedded BOC e2M Customs Import Assessment System and whether these controls are working effectively, and to ascertain the integrity and reliability of the databases and reports which are generated

by the computerized systems and eventually serve as bases in recording certain transactions in the Books of Accounts of BOC.

**E. Audit Period**

The audit will be undertaken for a period of 45 working days, which shall commence within three (3) working days from the date the requisite test environment is provided to the IS Audit Team by the Management Information System and Technology Group, BOC.

**F. Offices Involved**

The offices that will be involved:

- ✓ Management Information System and Technology Group Offices
- ✓ Financial Management Office
- ✓ Human Resource Management Division
- ✓ Accounting Division
- ✓ Assessment & Operation Coordinating Group (Please specify offices ????)  
(Please identify other Offices)

**G. Significant Milestones**

<u>Activities</u>	<u>Dates</u>
1. Conduct Initial Conference with the BOC Officials concerned	March 24, 2014
2. Perform IS audit procedures on identified audit areas	
3. Last day of issuance of Information Systems Review Observation Memorandum (ISROM) without prejudice of issuing ISROM up to the last day of the audit period covering material issues, whenever necessary	
4. Conduct of exit conference	

**H. Administrative Matters**

To facilitate the audit, the team shall request the following Management's assistance and cooperation:

1. Management designated focal person for the teams;
2. Access to official documents (printout or digital) necessary in the conduct of the audit;
3. Detailed Systems briefing for the e2M, preferably to be conducted by the users;
4. Read access to the systems under the production environment;



5. Testing environment for the simulation of the systems;
6. Internet connection for easy communication;
7. Working Area with Five (5) units computer for the testing environment and one (1) laser network printer;
8. Downloaded/Extracted database in MS Excel format to be identified by the Audit Teams during the audit; and
9. Response to audit queries/observations on or before the dates specified in the Information Systems Review Observation Memorandum.

**I. Initial List of Official Documents needed in the course of the IS Audit:**

1. Approved Information Systems Strategic Plan
2. Organization Structure of the MISTG indicating key personnel
3. Approved Information Systems Strategic Plan
4. IT Policies, Procedures and Guidelines on password management, back-up, business continuity, etc.
5. e2M Customs Import Assessment System User's Manual
6. Documentation
  - a. Database Migration Plan
  - b. Implementation Plan
  - c. Testing Reports
  - d. Incident Reports
  - e. Systems Manual
7. Business Continuity Plan and Disaster Recovery Plan
8. Approved Business Continuity Plan and Disaster Recovery Plan
9. Report on previous audit of the systems conducted by Internal Audit Department, (if any)
10. Other relevant documents that may be requested during the audit period.