

Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS
Manila

10 December 1991

CUSTOMS MEMORANDUM ORDER

NO. 108-91

Subject: Creation of an Internal Audit Unit

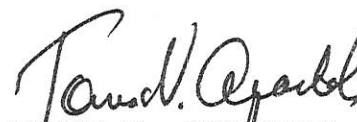
In order to achieve efficiency, economy and effectiveness in its operations as well as detect and prevent fraud, an Internal Audit Unit is hereby created under the Customs Intelligence and Investigation Service to perform the following functions:

1. Internal audit functions and prepare regular audit reports on customs office operations;

2. Provide over-all guidance on the continuing development of approved procedures and coordinate with appropriate BOC units involved in computerization and systems and procedures; and

3. Perform security and internal audit functions on customs personnel who are tasked to examine incoming and outgoing cargoes.

This Order shall take effect on January 2, 1992.


TOMAS V. APACIBLE
Commissioner