



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

AUG 26 1992

CUSTOMS MEMORANDUM ORDER

NO. 100-92

TO: The Service Chiefs  
Division Chiefs  
District Collectors  
All Others Concerned

SUBJECT: Creation of the Internal Audit Staff  
(INTAS)

Section 1. Objective

Installation of internal control within the Bureau to safeguard its assets, check the accuracy and reliability of its accounting data and adherence to prescribe managerial policies.

- 1.1 Establish, coordinate and maintain plans for the control of operation;
- 1.2 Measure performance against approved operating plans and standards and to report and interpret the results of operations to all levels of management;
- 1.3 Measure and report on the validity of the objectives of the organization and the effectiveness of its policies, organization structure and procedures in attaining these objectives;
- 1.4 Interpret and report on the effect of external influences on the attainment of the objectives of the organization;
- 1.5 Provide protection for the assets of the Bureau of Customs; and
- 1.6 Assure strict compliance to applicable laws, rules and regulations of the government.

Section 2. Organization

An Internal Audit Staff (INTAS) in an ad hoc capacity is hereby constituted which shall be directly under the Commissioner of Customs. It shall be headed by a senior officer specially selected by the Commissioner with adequate personnel complement support who shall initially be drawn from current audit groups, as much as possible. Initially, there will be three task groups.

Section 3. Authority and Responsibility

AUTHORITY - The Internal Audit Staff shall report directly to the Commissioner of Customs. It shall have, in the performance

of its audit functions access to all customs activities, records, properties except as otherwise specified by the Commissioner. It shall have stringent accountability in the safekeeping and confidentiality of information that it has gathered. It will have no direct authority over activities which it is reviewing. /

RESPONSIBILITIES - The Internal Audit Staff is responsible for assessing the various functions and control systems in the Bureau of Customs and in advising Bureau of Customs management concerning their conditions. This includes:

- appraising the effectiveness and application of administrative and financial controls and reliability of data that is developed in Customs;
- evaluating sufficiency of and adherence to Customs objectives, policies, and procedures and compliance with Republic of the Philippine Governmental laws and decrees;
- ascertaining the adequacy of controls for safeguarding Customs assets and, when appropriate, verifying the assistance of assets;
- performing special reviews requested by Customs Management;
- conducting appraisals of effectivity and efficiency in the use of Customs resources and making appropriate recommendations to management; and
- coordinating audit planning and scheduling activities with the Commission on Audit.

Effectivity:

This Memorandum Order shall take effect on September 1, 1992.

  
GUILLERMO L. PARAYNO, JR.  
Commissioner