



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MANILA
BOX NO. 443
ZIP CODE NO. 1099

June 7, 1994


CUSTOMS MEMORANDUM ORDER
NO. 22-94

TO All Bureau Officials and Employees

The Commission on Audit is conducting a special audit of the Bureau pursuant to COA Assignment Order No. 94-077 dated May 2, 1994. The Audit Team is composed of the following:

Marilyn R. Laurente	-	Team Leader
Atty. Manolo M. Mabini	-	- do -
Danilo Tamayo	-	- do -

Everybody is enjoined to extend to the COA Team named above all possible assistance needed to make their undertaking as fruitful as possible.


CESAR Z. DARIO
Deputy Commissioner
Internal Administration Group



REPUBLIC OF THE PHILIPPINES
 COMMISSION ON AUDIT
 Commonwealth Avenue, Quezon City, Philippines

CMO-22-94
 The Commissioner
 Bureau of Customs
 Port Area, Manila

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 ONCALLS
 07-10-94
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S i r :

We have constituted an audit team from the Special Audit Office (SAO), this Commission, to conduct a special audit of the Bureau of Customs, pursuant to COA Assignment Order No. 94-077 dated May 2, 1994.

The team shall be under the supervision of Mr. Sabiniano B. Cabatuan and is composed of the following :

- | | | |
|------------------------|---|-------------|
| Marilyn R. Laurente | - | Team Leader |
| Atty. Manolo M. Mabini | - | Team Member |
| Danilo Tamayo | - | Team Member |

The audit shall cover shipments during the 1st quarter of 1994 which were allegedly released without paying duties and taxes and the corresponding Import Entry and Internal Revenue Declarations of which were reportedly missing or were issued fake Official Receipts. It shall also include the review of the financial transactions and operations of the Bureau covering the 1st quarter of 1994.

As a matter of policy, the members of the team shall meet with you and your staff at an initial audit conference to discuss with you in more detail the objective of the audit and the type of assistance and information that they shall need from you in the course of the examination.

We shall appreciate your providing the members of the team with sufficient working space, and making available to them all the pertinent records and information that they may need in the course of the audit.

Thank you.

Very truly yours,

Dip Paloma
 Collection Service Chief

Celso D. Gangan
 CELSO D. GANGAN
 Chairman

Pls attend to this.
5/10/94

The Asst. Commissioner and
 Officer-in-Charge
 National Government Audit Office No. 1
 This Commission

The Resident Auditor
 Bureau of Customs

BUREAU OF CUSTOMS
 COLLECTION SERVICE
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DATE 5-11-94
 TIME 10:45
 RWA