



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

INTERNAL ADMINISTRATION GROUP
CENTRAL RECORDS MANAGEMENT DIVISION

August 28, 2019

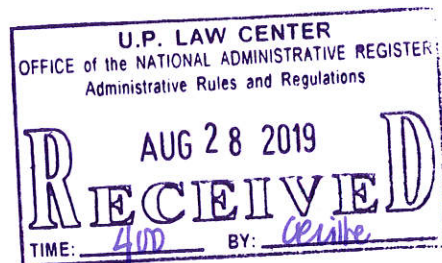
The Director

Office of the National Administrative Register (ONAR)
UP Law Center Diliman, Quezon City


Sir/Ma'am:

Transmitted are three certified true copies and soft copy (word format in compact disc rewritable) of the following Customs Memorandum Order and Customs Administrative Order, to wit:

**CMO 45-2019: GUIDELINES AND PROCEDURES IN THE CONDUCT OF
INTERNAL QUALITY MANAGEMENT SYSTEM AUDIT (IQMSA).**

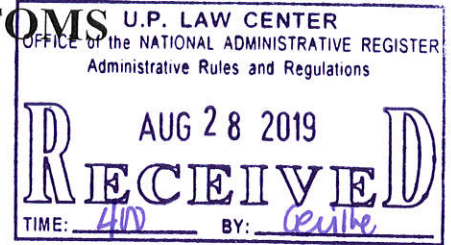


Very truly yours,

for: 
GLADYS C. CABUGAWAN
Chief, CRMD



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS



CUSTOMS MEMORANDUM ORDER (CMO)
NO. 45-2019

**SUBJECT: GUIDELINES AND PROCEDURES IN THE CONDUCT OF
INTERNAL QUALITY MANAGEMENT SYSTEM AUDIT (IQMSA)**

Section 1. Scope. This Order covers the guidelines and procedures pertaining to the conduct of IQMSA in all Groups, Services, Divisions, Sections, Offices and Units under the Office of the Commissioner and all Collection Districts and its Sub-Ports and Satellite Customs Offices.

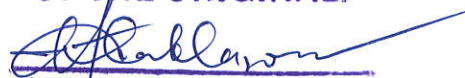
Section 2. Objectives.

- 2.1. To provide a systematic and disciplined approach in evaluating and improving the Quality Management System of the Bureau;
- 2.2. To review and evaluate the application of accounting, financial and other operating controls of the Bureau;
- 2.3. To ensure that all assets and other resources of the Bureau are accounted for and safeguarded against waste, loss, unauthorized use or misappropriation;
- 2.4. To evaluate the quality performance of all offices of the Bureau in carrying out its mandated functions;
- 2.5. To ensure compliance to existing BOC policies, procedures, laws, rules and regulations and to other regulatory government agencies;
- 2.6. To recommend and ensure that corrective actions on administrative and operational deficiencies observed are properly implemented; and
- 2.7. To ensure the continuity and success of the International Organization for Standardization (ISO) 9001 Quality Management System activities in the Bureau.

Section 3. General and Administrative Provisions.

- 3.1. The audit shall be conducted in all offices of the Bureau within a period to be determined by the Interim Internal Quality Management System Office (IIQMSO).

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OF THE ORIGINAL.**


MICHELLE N. TARLAZON
Admin Officer I
CRMD-Printing Unit

- g. Assists all offices for their ISO 9001 QMS Certification; and
- h. special audit engagements as may be directed by the Commissioner.

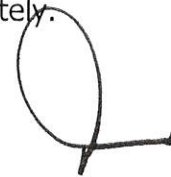
5.2. Auditee

- a. Prepares the necessary audit documents for review and examination of the audit team;
- b. Ensures the availability of the officials or personnel during the audit;
- c. Exercises due diligence on the submission of compliance to Action Plans within the timelines on Audit Findings as specified in the Audit Report; and
- d. Performs such other instructions from the IIQMSO in relation with the internal audit being conducted.

Section 6. Periodic Review. Unless otherwise provided, this CMO shall be reviewed every three (3) years and be amended and revised, if necessary.

Section 7. Separability Clause. If any part of this CMO is declared unconstitutional or contrary to existing laws, the other parts not so declared shall remain in full force and effect.

Section 8. Effectivity. This CMO shall take effect immediately.



REY LEONARDO B. GUERRERO


Commissioner

AUG 27 2019



BOC-03-01416

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