



AUDIT-IN-BRIEF

The implementation of the LDRRM Program and the UTILIZATION OF THE LDRRM Fund

TUGUEGARAO CITY

Audit Coverage:

This Value-for-Money (VFM) audit covered the evaluation of the implementation of the City Disaster Risk Reduction and Management (CDRRM) Program in Calendar Years 2012 to 2015 and the utilization of the 5% DRRM Fund for 2015 by the City of Tuguegarao in Region II.

AUDIT PERIOD AND OBJECTIVES

Audit Period:

This audit was conducted for a period of 30 days, from September 5, 2016 to November 4, 2016.

Audit Objectives:

- Determine the LGU's compliance in organizing a CDRRM Council and check the latter's composition and functions, its alignment to national, regional, and provincial frameworks, and its policies on disaster risk reduction
- Verify its compliance to the provision and programming of the CDRRM Fund
- Evaluate the responsiveness of the CDRRM Program and validate the existence of reported activities

AUDIT APPROACH AND METHODOLOGY

- Evaluate if the activities were undertaken in line with the plan. For this Performance Audit, the team adopted the following methodologies:

1. Reviewed reports to establish the audit condition per management's representation
2. Performed computations and evaluations
3. Conducted ocular inspections via geo-tagging
4. Surveyed rescue volunteers and recipients of relief goods
5. Developed audit observations, conclusions, and recommendations
6. Obtained written comments from the CDRRMO.

OBSERVATIONS AND RECOMMENDATIONS

Favorable

- Tuguegarao City organized its CDRRM Council and established its CDRRM Program; they also have a 24/7 rescue team
- Five percent of the city's revenues were allocated to the DRRM Fund
- The CDRRMO prepared and submitted reports on the CDRRM Fund and on their accomplishments
- The organization engaged into a Memorandum of Undertaking with suppliers
- Temporary evacuation centers were identified

Unfavorable

- CDRRMO did not implement planned DRRM projects and activities and there was a low percentage of utilization of disaster funds.

It was recommended that planned activities be fully implemented and funds be efficiently utilized. This will allow the community to realize fully the benefits of the projects.

- Financial assistance from other LGUs were not utilized. *It was recommended that the funds be returned to the donating LGU. However, the management explained that the fund was used to install deep wells in typhoon stricken areas. As such, the audit team required the submission of pertinent documents on the use of the fund. The deep wells will also be inspected.*

- Incomplete documentation of disbursements and purchases (e.g. relief goods) totaling 4 Million PHP. This also includes the use of fund for the repairs of a vehicle not issued to the CDRRMO and without complete documentation.

It was recommended that the lacking documents be submitted for verification. Explanation for the deficiencies was also required.

- Undermanned and not fully equipped rescue team. *It was recommended that the CDRRMO recruit more volunteers and conduct extensive trainings of new volunteer recruits.*

- Weaknesses in the distribution of relief goods during typhoon Lando were noted. *It was recommended that the distribution of relief goods be*

improved to fully serve its intended purpose of giving relief to the victims of calamities and for them to recover fast from the aftermath of the disaster.

- Incomplete procurement of carpentry and electrical works for CDRRM outpost amounting to 87207 PHP. *It was recommended that the concerned officials submit a justification why the carpentry and electrical works were not undertaken. Otherwise, the disbursement will be disallowed in the audit*

<https://www.coa.gov.ph/reports/citizen-participatory-audit-reports/#2049-2077-local-disaster-risk-reduction-and-management-fund-ldrmmf>