

REVENUE MEMORANDUM ORDER NO. 9-99 issued February 9, 1999 creates the Regional Audit Team (RIAT) which will conduct audit and spot-check of cash and non-cash accountabilities of Revenue Collection/Accountable Officers and other property accountabilities of revenue personnel in the Region. The RIAT will also conduct random check of Revenue Official Receipts and Bank Validation/Bank Official Receipts issued to taxpayers. The RIAT will be created through a Regional Revenue Special Order to be issued by the Regional Director and will be headed by the Assistant Regional Director. Each Team will be composed of representatives from the Finance Division, Collection Division, Special Investigation Division and Revenue District Office. The number of teams per Region will depend upon the amount of collection, number of taxpayers and the number of district offices and municipalities under the jurisdiction of the Regional Office.