



# Auditing Services

## Internal Services

### **Mandate:**

1. Advise the Local Chief Executive (LCE) or Sangguniang on all matters relating to management control and operations audit of the executive or legislative branches;
2. Conduct management and operation audit of the LGU functions, programs, activities, and outputs and determine the degree of compliance with their mandate, policies, government, establish objectives, systems and procedures/processes and contractual obligations;
3. Review and appraise systems and procedures, organizational structures, assets management practices, financial and management records, reports, and performance standards of the LGU;
4. Analyze and evaluate management deficiencies and assist top management by recommending realistic courses of actions; and
5. Perform such other related duties and responsibilities as maybe assigned or delegated by the LCE or as may be required by law.

### **VISION:**

An agency with improved government processes/operations.

### **MISSION:**

To faithfully discharge our duties and functions as internal auditors to support the Local Chief Executive or Sanggunian through effective monitoring and strengthening of internal control system within the agency to achieve the highest quality standards of government service.

## **INTERNAL AUDITING**

### **1. Conduct of Compliance, Management and Operations Audit (Dependent on IAS Audit Plan)/Internal Audit and Provide Assistance to the LCE and the Sangguniang Bayan**

Compliance Audit is conducted to evaluate the degree of compliance with laws, regulations, managerial policies, and operating procedures in the LGU, including compliance with accountability measures, ethical standards, and contractual obligations. This type of audit is part of, management and operations audits.

Management audit is conducted as a separate evaluation of the effectiveness of internal controls adapted in the operating and support services units/systems to determine whether they achieve the control objectives over a period of time or as of a specific date. It includes the determination of the degree of compliance with laws, regulations, managerial policies, accountability measures, ethical standards, and contractual obligations covering specific timeframes. It is a review and appraisal of the systems and processes, organizational and staffing structures, operations and management practices, records, reports, and performance standards of the agencies/units covered.

Operation Audit is conducted as a separate evaluation of the outcome, output, process, and input to determine whether government operations, programs, and projects are effective, efficient, ethical and economical, including compliance with laws, regulations, managerial policies, accountability measures, ethical standards, and contractual obligations. Operations audit of organizations, programs, and projects involves an evaluation of whether or not performance targets and expected results were achieved.

Assistance to the LCE and the Sangguniang Bayan-This is extended Local Chief executive and the Sangguniang Bayan on all matters relating to management control and operations audit of the executive and the legislative branches.

#### **A. Conduct Audit of Office processes and programs**

<b>Office or Division:</b>	Municipal Mayor's Office-Internal Audit Service Office (MMO-IASO)
<b>Classification:</b>	Highly Technical Transaction
<b>Type of Transaction:</b>	G2G-Government to Government
<b>Who may avail:</b>	All offices and divisions of Municipal Mayor's Office of the Local Government Unit of Kasibu

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Where applicable 1. Operations Manual 2. Organizational Structure 3. Functional Statement 4. Office Policies and procedures 5. Flowcharts of Transactions 6. Individual Duties and Functions of Employees 7. Office plans and Accomplishments 8. For office programs, Project proposal is needed		All requirements are secured at the office of the Auditee		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Receive the notification of the audit engagement	1. Deliver the notice of audit engagement to the auditee	None	5 minutes	<i>Internal Auditor III</i> Municipal Mayor's Office- Internal Audit Service
2. Attend the entry conference	2. Conduct entry conference	None	2 hours	<i>Internal Auditor III</i> Municipal Mayor's Office- Internal Audit Service
3. Submit all the required documents for audit	3. Receive documents	None	15 minutes	<i>Internal Auditor III</i> Municipal Mayor's Office- Internal Audit Service
	4. Prepare flow charts and narrative procedures	None	1 day	<i>Internal Auditor III</i> Municipal Mayor's Office- Internal Audit Service
4. Assist the audit personnel in the	5. Conduct of walkthrough/site visit	None	3 days	<i>Internal Auditor III</i>

conduct of Walkthrough/site visit				Municipal Mayor's Office- Internal Audit Service
	6. Conduct of test of controls, documents review/validations	None	5 days	<i>Internal Auditor III</i> Municipal Mayor's Office- Internal Audit Service
	7. Develop audit findings and audit recommendations	None	3 days	<i>Internal Auditor III</i> Municipal Mayor's Office- Internal Audit Service
	8. Develop draft audit report	None	2 days	<i>Internal Auditor III</i> Municipal Mayor's Office- Internal Audit Service
5. Attend the exit conference	9. Conduct exit conference	None	3 hours	<i>Internal Auditor III</i> Municipal Mayor's Office- Internal Audit Service
	10. Develop final audit report to effect changes	None	2 days	<i>Internal Auditor III</i> Municipal Mayor's Office- Internal Audit Service
	11. Submit the audit report and discuss salient findings to the LCE for approval	None	1 hour	<i>Internal Auditor III</i> Municipal Mayor's Office- Internal Audit Service
6. Receive audit report	12. Furnish the auditee of the audit report	None		<i>Administrative Officer V or Private Secretary II</i> Municipal Mayor's Office
<b>TOTAL</b>		<b>None</b>	<b>16 days, 6 hours and 25 minutes</b>	

**B. Conduct of audit on the functionality of Special Bodies**

<b>Office or Division:</b>	Municipal Mayor's Office-Internal Audit Service Office (MMO-IASO)			
<b>Classification:</b>	Complex Transaction			
<b>Type of Transaction:</b>	G2G-Government to Government			
<b>Who may avail:</b>	Special Bodies (councils,boards,committees) of the Local Government Unit of Kasibu			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
<ol style="list-style-type: none"> <li>1. Executive Order for the creation of the special bodies</li> <li>2. Flowcharts, if any</li> <li>3. Minutes of committee meetings</li> <li>4. Committee plans</li> <li>5. Accomplishment reports</li> </ol>		<p>Municipal Mayor's Office</p> <p>} All requirements are secured at the office of the special bodies</p>		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1.Receive the notification of the audit engagement	1.Deliver the notice of audit engagement to the auditee and make a brief overview of the audit	None	20 minutes	<i>Internal Auditor III</i> Municipal Mayor's Office- Internal Audit Service
2.Submit all the required documents for audit	2. Receive documents	None	10 minutes	<i>Internal Auditor III</i> Municipal Mayor's Office- Internal Audit Service
	3.Conduct Documents Review/interviews/validations	None	2 days	<i>Internal Auditor III</i> Municipal Mayor's Office- Internal Audit Service
	4.Develop Audit Findings and Audit Recommendations	None	2 days	<i>Internal Auditor III</i>

				Municipal Mayor's Office- Internal Audit Service
3. Attend the meeting	5. Meet with the auditee to discuss the results of audit	None	1 hour	<i>Internal Auditor III</i> Municipal Mayor's Office- Internal Audit Service
	6. Develop Final Audit Report to effect changes	None	1 day	<i>Internal Auditor III</i> Municipal Mayor's Office- Internal Audit Service
	7. Submit the audit report and discuss salient findings to the LCE for approval	None	20 minutes	<i>Internal Auditor III</i> Municipal Mayor's Office- Internal Audit Service
4. Receive audit report	8. Furnish the auditee of the audit report	None		<i>Administrative Officer V</i> <i>or Private Secretary II</i> Municipal Mayor's Office
<b>TOTAL</b>		<b>None</b>	<b>5 days, 1 hour and 50 minutes</b>	


### C. Conduct of Special Audit (Special Audit Request from the Local Chief Executive or the Sangguniang Bayan

<b>Office or Division:</b>	Municipal Mayor's Office-Internal Audit Service Office (MMO-IASO)			
<b>Classification:</b>	Complex Transaction			
<b>Type of Transaction:</b>	G2G-Government to Government			
<b>Who may avail:</b>	The Local Chief Executive or the Sangguniang Bayan			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Request Letter	Office of the LCE or the SB			
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit request	1. Receive request from the LCE/SB	None	5 minutes	<i>Internal Auditor III</i> Municipal Mayor's Office- Internal Audit Service

	2. Prepare audit plans and programs for the audit	None	3 days	<i>Internal Auditor III</i> Municipal Mayor's Office- Internal Audit Service
	2. Conduct of Audit 2.1 Office process, procedures programs (Please refer to service No. 1) 2.2 Special bodies/committees (Please refer to service No. 2)	None	16 days, 6 hours and 25 minutes  5 days, 1 hour and 50 minutes	<i>Internal Auditor III</i> Municipal Mayor's Office- Internal Audit Service
	7. Submit Audit Report to the LCE/SB for approval	None	10 minutes	<i>Internal Auditor III</i> Municipal Mayor's Office- Internal Audit Service
2. Receive audit report /feedback report	8. Furnish auditee copy of the audit report	None	10 minutes	<i>Internal Auditor III</i> Municipal Mayor's Office- Internal Audit Service
<b>TOTAL</b>		<b>None</b>	<b>For Office process, procedures and programs=19 days, 6 hours and 50 minutes</b>  <b>For Special bodies/committees=, 8 days, 2 hours and 15 minutes</b>	

## 2. Conduct of Baseline Assessment of Internal Control System (BAICS)

Baseline Assessment of Internal Control System(BAICS) is the overall review/assessment of the internal control system of the office/division across its units to determine if it's functioning as intended and if it's able to manage the risks that the office may face in it's day-to-day operations.

<b>Office or Division:</b>	Municipal Mayor's Office-Internal Audit Service Office (MMO-IASO)			
<b>Classification:</b>	Highly Technical Transaction			
<b>Type of Transaction:</b>	G2G-Government to Government			
<b>Who may avail:</b>	All offices and divisions of the MMO of the Local Government Unit of Kasibu			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
<ol style="list-style-type: none"> <li>1. Operations Manual</li> <li>2. Local ordinances related to office programs and functions</li> <li>3. Projects, Programs and Activities of the office</li> <li>4. Functional Statement</li> <li>5. Organizational Structure</li> <li>6. Individual Duties and Functions of employee</li> <li>7. Office policies and procedures</li> <li>8. Process flowcharts of transactions</li> </ol>		 <p>Office/division subjected for BAICS</p>		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1.Receive the notification of the BAICS	1. Deliver the notice of BAICS to the	None	5 minutes	<i>Internal Auditor III</i> MMO-IASO



	concerned office/division			
2.Attend entry conference	2.Conduct entry conference	None	4 hours	<i>Internal Auditor III MMO-IASO</i>
3.Submit all the required documents for BAICS	3. Receive all the documents	None	10 minutes	<i>Internal Auditor III MMO-IASO</i>
	4.Prepare flow charts and narrative procedures	None	3 days	<i>Internal Auditor III MMO-IASO</i>
	5.Conduct of walkthrough/test of controls, documents review	None	10 days	<i>Internal Auditor III MMO-IASO</i>
	6.Develop Baseline Assessment of Internal Control System Report	None	6 days	<i>Internal Auditor III MMO-IASO</i>
4.Attend the Exit Conference	7.Conduct exit conference	None	3 hours	<i>Internal Auditor III MMO-IASO</i>
	8.Develop final BAICS report to effect changes	None	2 days	<i>Internal Auditor III MMO-IASO</i>
	9. Submit BAICS report to the LCE	None	10 minutes	<i>Internal Auditor III MMO-IASO</i>
5.Receive copy of BAICS report	10. Furnish concerned office/division of the copy of BAICS report	None		<i>Administrative Officer V or Private Secretary II Municipal Mayor's Office</i>
<b>TOTAL</b>		<b>None</b>	<b>21 days, 7 hours and 25 minutes</b>	

**3. Provide support services-Act as an Independent Observer/ Member of Special Bodies (Committee/Team/Bodies)**

<b>Office or Division:</b>	Municipal Mayor's Office-Internal Audit Service Office (MMO-IASO)			
<b>Classification:</b>	Simple Transaction			
<b>Type of Transaction:</b>	G2G-Government to Government			
<b>Who may avail:</b>	Municipal Inventory Committee, Appraisal and Disposal Committee, and all committees/bodies/teams that the IASD is a member			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1.Request Letter		Office of the Committee concerned		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1.Submit request for conduct of activity	1. Accept the request	None	2 minutes	<i>Internal Auditor III</i> MMO-IASO
	2.Attend to the activity	None	2 days	<i>Internal Auditor III</i> MMO-IASO
2. Receive feedback report	3.Prepare feedback/activity report	None	2 hours	<i>Internal Auditor III</i> MMO-IASO
<b>TOTAL</b>		<b>None</b>	<b>2 days, 2 hours and 2 minutes</b>	

## FEEDBACK AND COMPLAINTS MECHANISM

<p>How to send feedback?</p>	<p>Answer the client feedback form and drop it at the designated drop box in front of the lobby of Municipal Building 2.</p> <p><b>Contact info:</b>          Public Assistance and Complaints Desk: 0975-565-8265          HRMO: 0915-251-3852          Administrative Officer: 0997-325-8807          Email: mlgukasibu@gmail.com</p>
<p>How feedbacks are processed?</p>	<p>Every Friday, the Designated Personnel manning the Public Assistance and Complaint Desk opens the dropbox and compiles and records all feedback submitted.</p> <p>Feedback requiring answers are forwarded to relevant offices and they are required to answer within three (3) days of the receipt of the feedback.</p> <p>The answer of the office is then relayed to the citizen.</p> <p><b>For inquiries and follow-ups, the client may contact the following:</b>          Public Assistance and Complaints Desk: 0975-565-8265          HRMO: 0915-251-3852          Administrative Officer: 0997-325-8807          Email: mlgukasibu@gmail.com</p>
<p>How to complain?</p>	<p>Answer the client Complaint Form and drop it at the designated drop box in front of the lobby of Municipal Building 2.</p> <p>Complaints can be also filed via telephone. Make sure to provide the following information:          Name of person being complained</p>

	<p>Incident Evidence <b>For inquiries and follow-ups client may contact the following:</b> Public Assistance and Complaints Desk: 0975-565-8265 HRMO: 0915-251-3852 Administrative Officer: 0997-325-8807 Email: mlgukasibu@gmail.com</p>
<p>How complaints are processed</p>	<p>The Designated Personnel manning the Public Assistance and Complaint Desk opens the complaint drop box on the daily basis and evaluates each complaint.</p> <p>Upon evaluation, the Complaints Officer shall start the investigation and forward the complaint to the relevant office for their explanation.</p> <p>The Designated Personnel manning the public Assistance and Complaint Desk will create a report after the investigation and shall submit it to the Head of Agency for appropriate action.</p> <p>The Designated Personnel manning the public Assistance and Complaint Desk will give feedback to the client.</p> <p><b>For inquiries and follow-ups, the client may contact the following:</b> Public Assistance and Complaints Desk: 0975-565-8265 HRMO: 0915-251-3852 Administrative Officer: 0997-325-8807 Email: mlgukasibu@gmail.com</p>
<p>Contact Information: <b>Public Assistance and Complaints Desk:</b> <b>Human Resource Management Office:</b> <b>Office of the Municipal Mayor:</b></p>	<p>0975-565-8265 0916-831-4804 0997-325-8807</p>

<b>Anti Red Tape Authority (ARTA):</b>	(02) 8478-5091 / (02) 8478-5093 / (02) 8478-5099
<b>Presidential Complaints Center (PCC):</b>	8-2498310 / 8-736-8645 / 8-736-8603 / 8-736-8606 / 8-736-8629 / 8-736-8621
<b>CSC Contact Center ng Bayan:</b>	09088816565 / 1-6565*

<b>Offices</b>	<b>Address</b>	<b>Emai Address</b>	<b>Contact Information</b>
Office of the Municipal Mayor	Municipal Main Building- 2 <sup>nd</sup> floor		09062241377
Local Disaster Risk Reduction and Management Division	Multi-Purpose Hall-Municipal Compound		09052733230
General Service Division	Municipal Building No. 2 – 2 <sup>nd</sup> floor		09354919298
Public Employment Service Division	Municipal Old Building 1		09569379461
Tourism Division	Municipal Old Building 1		09167746723
Business Permit and Licensing Division	Municipal Main Building – 2 <sup>nd</sup> floor		09973258807
Municipal Nutrition and Action Division	Municipal Old Building 2		09558795665
Human Resources Management Division	Municipal Main Building – 1 <sup>st</sup> floor		09168314804
Internal Audit Service Division	Municipal Main Building – 1 <sup>st</sup> floor		09168241437
Office of the Sanggunian Bayan	Municipal Main building – 2 <sup>nd</sup> floor		09771041125
Municipal Treasury Office	Municipal Main Building – 1 <sup>st</sup> floor		09976182787
Municipal Social Welfare and Development Office	Municipal Building No. 2 – 1 <sup>st</sup> floor		09771040694
Municipal Civil Registrar Office	Municipal Building No. 2 – 1 <sup>st</sup> floor		09171538890
Municipal Health Office	RHU building		09175287783
Municipal Assessment Office	Municipal Building No. 3 – 2 <sup>nd</sup> floor		09275973833
Municipal Engineering Office	Municipal Building No. 3 – 2 <sup>nd</sup> floor		09954688305

Municipal Agriculture Office	Municipal Building 3 – 2 <sup>nd</sup> floor		09366576616
Municipal Environment and Natural Resources Office	Municipal Building 3 – 1 <sup>st</sup> floor		09068142969
Municipal Planning and Development Office	Municipal Building 2 – 2 <sup>nd</sup> floor		09676381080
Municipal Budget Office	Municipal Main Building – 2 <sup>nd</sup> floor		09173158269
Municipal Accounting Office	Municipal Main Building – 1 <sup>st</sup> floor		09061687786