



# **INTERNAL AUDIT UNIT**

**CITIZEN'S CHARTER**  
2023 (3rd Edition)



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## **I. Mandate:**

Internal Audit Unit (IAU) was established in compliance with Administrative Order (AO) No. 278 series of 1992, and AO No. 70 dated April 14, 2003, directing the strengthening of the Internal Control Systems of government offices, agencies and GOCCs including government financial institutions (GFIs) and Local Government Units (LGUs) in their operations. The IAU is an integral part of the LGU and reports directly to the City Mayor. It does not intrude on the authority and mandate of the Commission on Audit (COA) granted under the Constitution, or be adversarial to the COA auditors.

IAU conducts management and operations audit of the functions, programs, projects and activities of the departments, units and offices to (a), determine the degree of compliance with their mandate, policies, laws, regulations, operating procedures, ethical standards and contractual obligations, (b) ascertain that the financial and non-financial information are reliable, accurate and timely, and whether operations are economical, efficient and effective. It is also the primary duty of IAU to examine and evaluate the adequacy and effectiveness of Internal Control, and recommend corrective measures on deficiencies observed,

The IAU may be called upon to perform special assignments by the City Mayor.

## **II. Vision:**

“To be recognized as a professional and transparent Internal Audit Unit, playing a crucial role in reform by providing impartial and objective audit results and recommending courses of action, through the efforts of a committed, professional and highly motivated staff”

## **III. Mission:**

“Perform our mandate of conducting evaluation or appraisal of the adequacy of Internal Controls and to determine if properly implemented, and conducting a productive management audit and the evaluation of the results of operation, to assist the City Mayor in promoting effective, efficient, ethical and economic operations in government.”

## **IV. Service Pledge:**

The Internal Auditors pledge to faithfully and consistently observe the Code of Conduct and Ethical Standards for Public Officials and Employees (R.A. No. 6713); exercise independence, honesty, objectivity, and diligence in the performance of their duties and responsibilities; perform internal audit services and other related functions in accordance with the standards and practices; be prudent in the use of information acquired in the course of their audit works; and exercise all reasonable care in presenting information.

The Internal Auditors show loyalty to the institution and to the public to whom they render the services.



## LIST OF SERVICES

### Internal Services

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| 1. Review of Purchase Request (PRs) and Verification of Propriety of requested Supplies, Materials and Equipment | 5-7 |
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# INTERNAL AUDIT UNIT

## Internal Services



## 1. Review of Purchase Request (PRs) and Verification of Propriety of Requested Supplies, Materials and Equipment

This is IAU's specially assigned function of reviewing the Purchase Request (PRs), verification of propriety of requested supplies, materials and equipments to ensure that resources are expended in accordance with applicable rules and regulations and in conformity with the Objectives of the Administration.

<b>Office or Division:</b>	Internal Audit Unit			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G 2 G – Government to Government			
<b>Who may avail:</b>	All requesting departments/units and offices of the City Government to meet their daily operational needs that are submitted to us thru the General Services Office (GSO).			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Purchase Request Form (1 Original Copy, 2 Facsimile)		General Services Office		
GSO and Requesting Offices Signature – 1 Original, 2 Facsimile)		General Services Office/ Requesting Offices		
Other Required Documents:				
Official Receipts (For Reimbursements)		Requesting Unit		
Approved Letter of Request		Office of the City Mayor		
Billing Statements		General Services Office		
Quotation/Price List		Requesting Offices/General Services Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submission of Purchase Request Form (PR/s) from General Services Office	1. Receives PR/s; Records in Logbook, Assigns Control Number	None	2-3 minutes	Administrative Assistant/ Administrative Aide
2.	2. Evaluates Appropriateness of PR/s, Checks Mathematical Computations, Test Check with List of Canvassed Prices	None	5-25 minutes	Administrative officer/Administrative Assistant
3.	3. Approves Purchase Request	None	2-3 minutes	Head of Internal Audit

4.	4. Photocopy PR/s Deliver PRs to Budget Dept/  Secure Acknowledgement	None	5-10 minutes	Administrative Aide
5.	5. Files photocopy of PRs chronologically and according to control number			Administrative Assistant



<b>Office or Division:</b>	Internal Audit Unit			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G 2 G – Government to Government			
<b>Who may avail:</b>	Engineering Office and Office of Special Project			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Program of Works		Engineering Office		
Authorized signature – 1 Original		Engineering Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
Submission of Program of Works from Special Project	1. Receives Program of Works; Records in Logbook, Assigns Control Number	None	2-3 minutes	Administrative officer/Administrative Assistant
	2. Evaluates and Check Mathematical Computations	None	15-30minutes	Administrative officer/Administrative Assistant
	3. Deliver Program of Works to Special Projects  Secure Acknowledgement	None	5-10 minutes	Administrative officer/Administrative Assistant





<b>FEEDBACK AND COMPLAINTS MECHANISM</b>	
How to send feedback	Fill out the Feedback form and drop it on the comment and suggestion box located at the front desk
How feedbacks are processed	Feedbacks forms are read/reviewed weekly and perform a appropriate actions.
How to file a complaint	
How complaints are processed	
Contact Information of CCB, PCC, ARTA	

<b>Office</b>	<b>Address</b>	<b>Contact Information</b>
Internal Audit Unit	Room 301, 3 <sup>rd</sup> Floor, Olongapo City Hall, Rizal Avenue, West Bajac- Bajac, Olongapo City	611-4833

