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## **Internal Audit Services Office (IASO)**

### **Internal Services**

## 1. Compliance Audit

Compliance audit is the evaluation of 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 (Internal Audit Manual for Local Government Units).

<b>Office or Division:</b>	MO – Internal Audit Services			
<b>Classification:</b>	Highly Technical			
<b>Type of Transaction:</b>	G2G - Government to Government			
<b>Who may avail:</b>	Executive and Legislative Branch of the Municipal Government of Tuba			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Endorsement Letter/Written Instructions to conduct audit (2 copies: 1 original and 1 photocopy) Annual Audit Plan		Office of the Municipal Mayor  Internal Audit Services Section		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the Endorsement Letter/ Instructions to the IAS Office.	1) Receive the Endorsement Letter/Instructions	None	3 minutes	Internal Auditor II -Mayor's Office – Internal Audit Section
Wait for the results of audit.	1. Evaluation of the audit request.	None	1 hour, 30 minutes	Internal Auditor II -Mayor's Office – Internal Audit Section
	2. Planning and assignment of the Project.	None	5 hours	-Mayor's Office – Internal Audit Section
	3. Conduct of Compliance Audit: 3.1 Outlining Scope and objectives of the audit. 3.2. Establishing the basis for budgeting (time, cost, personnel) 3.3. Identifying the evidence required to develop the findings; 3.4. Determining Audit Procedures (nature, extent, and timing) 3.5. Establishing the basis for coordinating the staff.	None	18 days	Internal Auditor II -Mayor's Office – Internal Audit Section
	1.4. Draft, review and approval of audit report	None	1 day	Internal Auditor II -Mayor's Office – Internal Audit Section
Receive audit Report	1.5. Submit audit report to the requesting party and copy furnished to the Mayor	None	5 minutes	-Mayor's Office – Internal Audit Section
<b>TOTAL:</b>		None	19 days, 6 hours and 38 minutes	



## 2. Management Audit

Management audit is 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.

This 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 (DBM Internal Audit Manual for LGUs 2016).

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<b>Type of Transaction:</b>	G2G - Government to Government			
<b>Who may avail:</b>	Executive and Legislative Branch of the Municipal Government of Tuba			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Endorsement Letter/Written Instructions to conduct audit (2 copies: 1 original and 1 Photocopy) Annual Audit Plan		Office of the Municipal Mayor  Internal Audit Services Section		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the Endorsement Letter/ Instructions to the IAS Office.	1) Receive the Endorsement Letter/Instructions	None	3 minutes	Internal Auditor II -Mayor's Office – Internal Audit Section
Wait for the results of audit.	1. Evaluation of the audit request.	None	1 hour, 30 minutes	Internal Auditor II -Mayor's Office – Internal Audit Section
	2. Planning and assignment of the Project.	None	5 hours	Internal Auditor II -Mayor's Office – Internal Audit Section
	3. Conduct of Management Audit: 3.1 Outlining Scope and objectives of the audit. 3.2. Establishing the basis for budgeting (time, cost, personnel) 3.3. Identifying the evidence required to develop the findings; 3.4. Determining Audit Procedures (nature, extent, and timing) 3.5. Establishing the basis for coordinating the staff.	None	18 days	Internal Auditor II -Mayor's Office – Internal Audit Section
	1.4. Draft, review and approval of audit report	None	1 day	Internal Auditor II

				-Mayor's Office – Internal Audit Section
Receive audit Report	1.5. Submit audit report to the requesting party and copy furnished to the Mayor	None	5 minutes	Internal Auditor II -Mayor's Office – Internal Audit Section
<b>TOTAL:</b>		None	19 days, 6 hours and 38 minutes	

### 3. Operations Audit

Operations audit is 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, and contractual obligations. Operations audit of organizations, programs, and projects involves an evaluation of whether or not performance targets and expected results were achieved (1.9.3 Operations Audit, DBM Internal Audit Manual for LGUs (2016), p. 10).

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<b>Who may avail:</b>	Executive and Legislative Branch of the Municipal Government of Tuba			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Endorsement Letter/Written Instructions to conduct audit (2 copies: 1 Original and 1 Photocopy) Annual Audit Plan		Office of the Municipal Mayor  Internal Audit Services Section		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the Endorsement Letter/ Instructions to the IAS Office.	1) Receive the Endorsement Letter/Instructions	None	3 minutes	Internal Auditor II -Mayor's Office – Internal Audit Section
Wait for the results of audit.	1. Evaluation of the audit request.	None	1 hour, 30 minutes	Internal Auditor II -Mayor's Office – Internal Audit Section
	2. Planning and assignment of the Project.	None	5 hours	Internal Auditor II -Mayor's Office – Internal Audit Section
	3. Conduct of Operations Audit: 3.1 Outlining Scope and objectives of the audit.	None	18 days	Internal Auditor II -Mayor's Office – Internal Audit Section

	<p>3.2. Establishing the basis for budgeting (time, cost, personnel)</p> <p>3.3. Identifying the evidence required to develop the findings;</p> <p>3.4. Determining Audit Procedures (nature, extent, and timing)</p> <p>3.5. Establishing the basis for coordinating the staff.</p>			
	1.4. Draft, review and approval of audit report	None	1 day	Internal Auditor II -Mayor's Office – Internal Audit Section
Receive audit Report	1.5. Submit audit report to the requesting party and copy furnished to the Mayor	None	5 minutes	Internal Auditor II -Mayor's Office – Internal Audit Section
<b>TOTAL:</b>		None	19 days, 6 hours and 38 minutes	