



Republic of the Philippines
SANGGUNIANG PANLUNGSOD
City Government of Pasig

Ordinance No. 41
Series of 2020

AN ORDINANCE RECLASSIFYING AND CREATING PLANTILLA POSITIONS TO THE INTERNAL AUDIT SERVICE UNIT OF THE CITY GOVERNMENT OF PASIG, DEFINING ITS DUTIES AND FUNCTIONS AND APPROPRIATING FUNDS THEREFOR.

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WHEREAS, Section 3 (b) of Republic Act No. 7160 otherwise known as the Local Government Code of 1991 ("**Code**") provides that, there shall be established in every local government unit an accountable, efficient, and dynamic organizational structure and operating mechanism that will meet the priority needs and service requirements of its communities;

WHEREAS, Section 76 of the same code provides that, every local government unit shall design and implement its own organizational structure and staffing pattern taking into consideration its service requirements and financial capability, subject to the minimum standards and guidelines prescribed by the Civil Service Commission;

WHEREAS, Section 458 (a) (1) of the same code provides that the Sangguniang Panlungsod has the power to:

- "(vii) Subject to the provisions of this Code and pertinent laws, determine the powers and duties of officials and employees of the city; and*
- (viii) Determine the position and the salaries, wages, allowances and other emoluments and benefits of officials and employees paid wholly or mainly from city funds and provide for expenditures necessary for the proper conduct of programs, projects, services, and activities of the city government."*

WHEREAS, Republic Act No. 3456 (1962) as amended by Republic Act No. 4177 (1965) provides that "[t]here shall be created, organized and operated in all branches, subdivisions and instrumentalities of the government, including government-owned and/or controlled corporations to be known as agency for purposes of this Act, internal audit services which shall assist management to achieve an efficient and effective fiscal administration and performance of agency affairs and functions.";



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WHEREAS, Administrative Order No. 278, Series of 1992, provides that all heads of government offices, agencies, government-owned and /or controlled corporations, including government financial institutions and **local government units**, shall organize Internal Audit Services (IAS) in their respective offices.

It further provides that, **the Internal Audit Service (IAS) shall be an integral part of the office/organization and shall assist the institution management in the effective discharge of its responsibilities** insofar as the same would not encroach on or be adversarial with those of the auditors of the Commission on Audit.

WHEREAS, the Internal Audit Service Unit (IASU) of the City Government of Pasig performs a vital function in practicing good governance and in order to maintain the confidence of the public on its local government officials it is necessary to create additional plantilla positions in the IAUS.

NOW, THEREFORE, BE IT ORDAINED BY THE SANGGUNIANG PANLUNGSOD OF THE CITY OF PASIG IN REGULAR SESSION ASSEMBLED, THAT:

SECTION 1. OFFICE MANDATE. – The IASU shall be an integral part of the City Government of Pasig and shall assist the City Government in the effective discharge of its responsibilities insofar as the same would not encroach on or be adversarial with those of the auditors of the Commission on Audit.

The functions of the IASU are as follows:

1. Advise the City Mayor or Sanggunian Panlungsod on all matters relating to management control and operations audit of the executive or legislative branches;
2. Conduct management and operations audit of City Government of Pasig functions, programs, projects, activities, and outputs and determine the degree of compliance with their mandate, policies, government regulations, established objectives, systems and procedures/ processes, and contractual obligations;
3. Review and appraise systems and procedures, organizational structures, asset management practices, financial and management records, reports, and performance standards of the City Government of Pasig;
4. Analyze and evaluate management deficiencies and assist top management by recommending realistic courses of action; and



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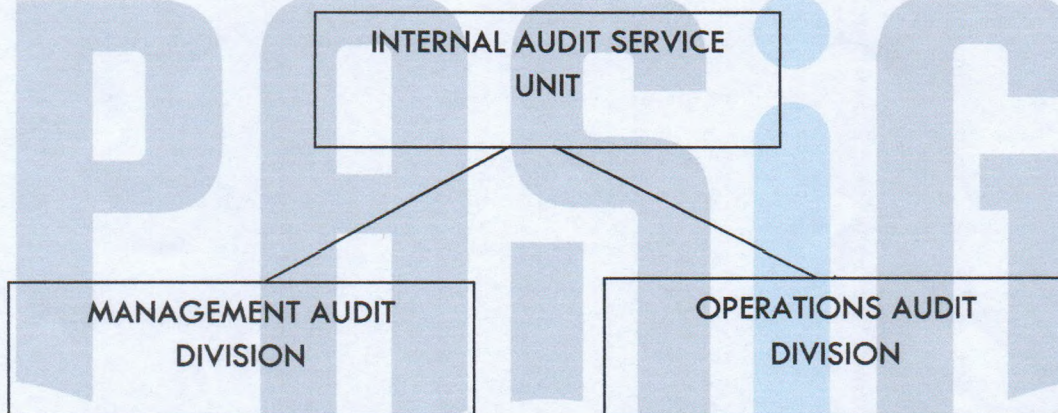
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5. Perform such other related duties and responsibilities as may be assigned or delegated by the City Mayor or as may be required by law.

SECTION 2. ORGANIZATIONAL CHART. The Internal Audit Service Unit shall be composed of two (2) divisions, namely Management Audit Division and Operations Audit Division.



2.1. The **Management Audit Division** shall evaluate the achievement of the control objectives, which include the safeguarding of assets, checking the accuracy and reliability of accounting data, adherence to managerial policies, compliance with laws, rules, and regulations by utilizing internal auditing methods. It has the following functions:

- Conduct management audit of activities of the LGU and determine the degree of compliance with the mandate, policies, government regulations, established objectives, systems and procedures/processes, and contractual obligations;
- Review and appraise systems and procedures/processes, organizational structure, assets management practices, financial and management records, reports, and performance standards of the LGUs covered;
- Verification and analysis of financial and management data to ascertain if attendant management information systems generate data or reports that are complete, accurate, and valid;
- Ascertain the reliability and integrity of financial and management information and the means used to identify, measure, classify, and report such information;
- Ascertain the extent to which the assets and other resources of the institutions are accounted for and safeguarded from losses of all kinds;



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- Review and evaluate the soundness, adequacy and application of accounting, financial and management controls and promote the most effective control at reasonable cost;
- Evaluate the quality of performance of groups/individuals in carrying out their assigned responsibilities;
- Perform functions of a protective nature, such as prevention and detection of fraud or dishonesty; review of cases involving misuse of agency property; and checking of transactions with outside parties; and
- Perform miscellaneous services, including special investigations and assistance to outside contacts such as COA.

2.2 The Operations Audit Division shall evaluate the extent of compliance and ascertain the effective, efficient, ethical, and economical execution of operations by utilizing internal auditing methods. The Division is tasked to perform the following functions:

- Conduct operations audit of activities of the LGU and its departments and determine the degree of compliance with the mandate, policies, government regulations, established objectives, systems and procedures/processes, and contractual obligations;
- Review and appraise systems and procedures/processes, organizational structure, operations practices, operations records, reports, and performance standards of the LGU and the departments covered;
- Verify and analyze operations data to ascertain if attendant management information systems generate data or reports that are complete, accurate, and valid;
- Ascertain the reliability and integrity of operational information and the means used to identify, measure, classify, and report such information;
- Review operations or programs to ascertain whether or not results are consistent with established objectives and goals, and whether or not such programs are being carried out as planned;
- Evaluate the quality of performance of groups/individuals in carrying out their assigned responsibilities;
- Recommend courses of action on operational deficiencies observed; and
- Perform functions of a protective nature, such as prevention and detection of fraud or dishonesty.



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SECTION 3. CREATION. – It is hereby created the following positions for the Internal Audit Service Unit:

No. of Position/s	Position	Salary Grade	Eligibility
1	City Government Department Head II	SG-26	RA 1080
2	Internal Auditor IV	SG-22	RA 1080
2	Internal Auditor III	SG-18	RA 1080
4	Internal Auditor II	SG-15	Second level
4	Internal Auditing Assistant	SG-8	First level

SECTION 3. RECLASSIFICATION. – The current plantilla positions under the Internal Audit Service Unit is hereby reclassified into the following:

3.1. The Management and Audit Analyst IV is hereby reclassified into Internal Auditor IV.

3.2. The Management and Audit Analyst II is hereby reclassified into Internal Auditor II.

Further, that the current existing plantilla before the effectivity of this ordinance are hereby retained.

SECTION 4. QUALIFICATIONS. – The qualifications for the above-listed positions are the following:

City Government Department Head II

- Bachelor's degree preferably in Public Administration, Accountancy, Law, Information Technology, Computer Science and other related disciplines
- 5 years of relevant experience in positions involving management/supervision and a combination of the following: public administration, internal auditing, administrative/criminal investigation, forencisc (eg. Accounting, information technology, Seal of Good Local Governance, International Organization for Standardization (ISO) management systems and other related functions).
- 120 hours of training in management and supervision relevant to internal audit work
- RA 1080, CPA and/or Lawyer would be an advantage



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Internal Auditor IV

- Must have Bachelor's degree relevant to the job
- 3 years of relevant experience
- 16 hours of relevant training
- RA 1080

Internal Auditor III

- Must have Bachelor's degree relevant to the job
- 2 years of relevant experience
- 8 hours of relevant training
- RA 1080

Internal Auditor II

- Must have Bachelor's degree relevant to the job
- 1 year of relevant experience
- 4 hours of relevant training
- Career Service (Professional)/Second Level Eligibility or RA 1080

Internal Auditing Assistant

- Completion of two years studies in college
- 1 year of relevant experience
- 4 hours of relevant training
- Career Service (Sub-professional)/First Level Eligibility

SECTION 5. Duties and Functions. – The following shall comprise the duties, functions, and responsibilities:

5.1. – Duties and Functions of City Government Department Head II. - The following shall comprise the duties, functions and responsibilities of City Government Department Head II:

- Maintaining accountability for results, norms of conduct, and transparency;
- Promoting self-assessment and adherence to professional and ethical standards;
- Ensuring that funds are properly utilized in order to attain objectives;
- Enhancing management controls to ensure that control objectives are achieved.
- Ensures achievement of economical, efficient, effective and ethical operations in the City;



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(f.) Perform other tasks as may be assigned by the City Mayor.

5.2. – Duties and Functions of Internal Auditor IV. – The following shall comprise the duties, functions and responsibilities of Internal Auditor IV:

- (a.) Reviews internal audit plans;
- (b.) Discusses the internal audit plans with the concerned internal audit staff;
- (c.) Advises staff on need for changes in scope, objectives, audit procedures and how to resolve audit issues encountered;
- (d.) Review status report of audit being conducted;
- (e.) Reviews written internal audit reports
- (f.) Trains new internal auditors;
- (g.) Rates performance of audit staff and does related work; and
- (h.) Perform other tasks as may be assigned by its Department Head.

5.3. – Duties and Functions of Internal Auditor III. – The following shall comprise the duties, functions and responsibilities of Internal Auditor III:

- (a.) Under general supervision, reviews agency organizational structure, staffing, administrative systems and procedures and other relevant information to determine its internal audit needs and objectives;
- (b.) Assigns and clarifies work assignment of members of audit team;
- (c.) Discusses internal audit scope and objectives which affected agency personnel prior to conduct of audit;
- (d.) Leads an internal audit team in the conduct financial and/or operations audit;
- (e.) Review findings and recommendations of audit team for completeness and conformance to audit plan, standards and guidelines;
- (f.) Drafts the consolidated internal audit report;
- (g.) Discusses audit results with auditee/s before the draft of the report is finalized;
- (h.) Follow-up actions to determine if audit recommendations have been carried out or not and to inquire for the reasons for non-implementation;
- (i.) Conducts investigation of anomalies discovered in audits and submits reports and recommendations on investigations completed;
- (j.) Conducts special audits as assigned and does related work; and
- (k.) Perform other tasks as may be assigned by its Department Head.



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5.4. – Duties and Functions of Internal Auditor II. – The following shall comprise the duties, functions and responsibilities of Internal Auditor II:

- (a.) Under general supervision, draft audit plans for review of immediate supervisor;
- (b.) Discusses internal audit scope and objectives with affected agency personnel prior to conduct of audit;
- (c.) Performs difficult and/or operations auditing work;
- (d.) Drafts reports on the results of the audit completed;
- (e.) Discusses audit results with auditee/s before the draft of the report is finalized;
- (f.) Makes appropriate recommendations based on the results of the audit;
- (g.) Follow-up actions to determine if audit recommendations have been carried out or not and to inquire for the reasons for non-implementation, and does related work; and
- (h.) Perform other tasks as may be assigned by its Department Head.

5.5. – Duties and functions of Internal Auditing Assistant. – The following shall comprise the duties, functions and responsibilities of Internal Auditing Assistant:

- (a.) Under immediate supervision, assists internal auditors in the conduct of financial and/or operations and does related work.
- (b.) Perform other tasks as may be assigned by its Department Head.

SECTION 6. APPROPRIATIONS. – The funds to cover the salaries and other benefit of the newly created positions shall be taken from any available funds and shall thereafter be appropriated in the annual budget of the Pasig City Internal Audit Service Unit for the next fiscal year with the approval of the City Mayor.

SECTION 7. REPEALING CLAUSE. – All ordinances, rules and regulations which are inconsistent with or contrary to the provisions of this ordinance are hereby amended or repealed accordingly.

SECTION 8. SEPARABILITY CLAUSE. – If for any reason, any part or provision of this Ordinance shall be held to be unconstitutional or invalid, other part or provisions thereof which are not affected thereby shall continue to be in full force and effect.

SECTION 9. EFFECTIVITY – This Ordinance shall take effect immediately.



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APPROVED this 10th day of **September 2020** in Pasig City.


FERDINAND A. AVIS
Councilor

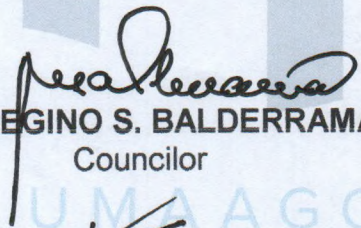

MARIO C. CONCEPCION, JR.
Councilor

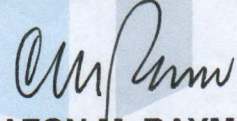
GREGORIO P. RUPISAN JR.
Councilor

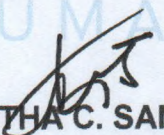
ORLANDO R. BENITO
Councilor


REYNALDO R. SAN BUENAVENTURA III
Councilor


RODRIGO B. ASILO
Councilor

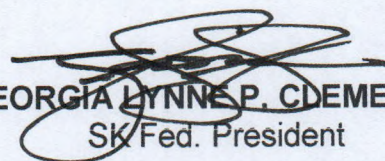

REGINO S. BALDERRAMA
Councilor


CORAZON M. RAYMUNDO
Councilor


EDITHA C. SANTIAGO
Councilor


WILFREDO F. SITYAR
Councilor

RIGOR J. ENRIQUEZ
LIGA President


GEORGIA LYNNE P. CLEMENTE
SK Fed. President


RHICHIE GERARD T. BROWN
Councilor
Minority Floor Leader




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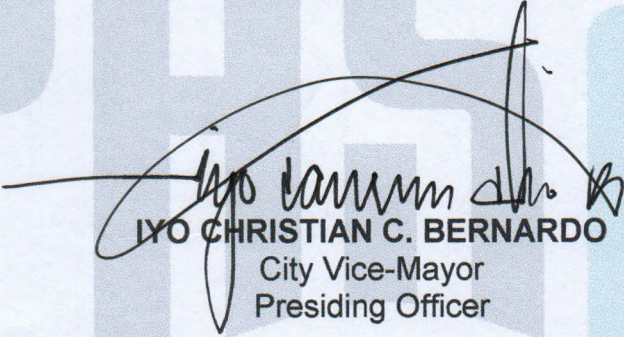
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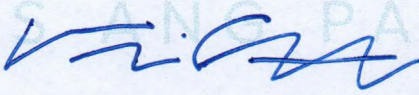
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ROSALIO D. MARTIRES
Councilor
Majority Floor Leader

Attested by:


IYO CHRISTIAN C. BERNARDO
City Vice-Mayor
Presiding Officer

APPROVED:


VICTOR MA. REGIS N. SOTTO
City Mayor

Attested by:


LOIDA U. VILLANUEVA
Acting City Council Secretary