



DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT QUALITY PROCEDURE

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33 PROVISION OF INTERNAL AUDIT SERVICES

Scope:

This procedure starts from the approval of Department Order to conduct an internal audit up to the accomplishment of the Completion Assessment Report (ComARE) after submission of Internal Audit Follow-up Report (IAFR). It encompasses the following audit phases: (1) Audit engagement planning; (2) Audit execution; (3) Audit reporting; and, (4) Audit follow-up.

It covers audit areas in the Office of the Secretary, local government sector bureaus, services, offices, and regional offices; interior sector agencies including regional and field offices; and other attached agencies of the Department.

Description of Service:

This service delivers the main function of IAS which is the conduct of Compliance, Management and Operations Audits, to determine compliance with applicable laws, rules and regulations including Department issuances; evaluate the adequacy of internal controls; and the 4Es (Effectiveness, Efficiency, Economical and Ethical) of operations. The service includes the four phases of the audit process: Audit Engagement Planning, Audit Execution, Audit Reporting and Audit Follow-up.

Office: Internal Audit Service (IAS)

No.	Client Action (detailed steps)	No.	Agency Action (detailed steps)	Activities	Person-In-Charge/ Position/ Unit/ Division	References/ Interfaces
AUDIT ENGAGEMENT PLANNING						
1	SILG - Direct the conduct of audit through the issuance of the Department Order	1.1	Prepare, review and release Department Order directing the conduct of internal Audit for approval of the SILG	Based on the approved Annual Work Plan and/or IAS Annual Operations Plan and Budget,		• Annual Work Plan and/or IAS Annual



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No.	Client Action (detailed steps)	No.	Agency Action (detailed steps)	Activities	Person-In-Charge/ Position/ Unit/ Division	References/ Interfaces
				<p>1.1.1 Prepare and review the Department Order with memo transmittal on the conduct of internal audit.</p> <p>1.1.2 Final Review the Department Order with Memo Transmittal and Sign the Memo Transmittal and forward to IAS Action Officer for release.</p> <p>1.1.3 Release the Department Order to OSEC for SIEG's approval/signature.</p>	<ul style="list-style-type: none"> • Audit Team Member, Team Leader • IAS Head • IAS Admin. Staff 	<ul style="list-style-type: none"> • Operations Plan and Budget • Department Order with Memo Transmittal • Document Management System (DMS)
2	Auditee – Provide relevant documents, records and reports of the audit areas	2.1	Prepare, review and release Audit Notification Memorandum (ANM) requesting relevant document, records, and reports with attached approved Department Order	<p>2.1.1 Prepare and review Audit Notification Memorandum (ANM) on the conduct of internal audit and matrix or list of required documents.</p> <p>2.1.2 Final Review and Sign the Audit Notification Memorandum (ANM) and forward to IAS Action Officer for release.</p> <p>2.1.3 Release the Audit Notification Memorandum (ANM) with attached</p>	<ul style="list-style-type: none"> • Audit Team Member, Team Leader • IAS Head • IAS Admin Staff 	<ul style="list-style-type: none"> • Audit Notification Memorandum (ANM) • Document Management System (DMS) • Approved Department Order



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				<p>approved Department Order and Matrix or List of Required Documents through DMS or CO Records Section for distribution <i>(for sub-level entry conference)</i></p> <p><i>Note: A separate ANM will be prepared before the sub-level entry conference</i></p>		<ul style="list-style-type: none"> List of Required Documents Inventory of MOVs Internal Audit Management System (IAMS)
		2.2	<p>Understand the Program/Project/Activities/Systems/Processes (PPASP)</p> <ol style="list-style-type: none"> Gather initial documents Process gathered documents Request for an orientation meeting Prepare and review Audit Area Profile 	<p>2.2.a Gather initial documents through research and receipt of relevant documents, records and reports.</p> <p>2.2.b Process gathered documents through table review/validation and interview.</p> <p>2.2.c Request for an orientation meeting with concerned office/personnel, if necessary.</p> <p>2.2.d Process updated documents gathered from auditee such as organization's mandate, objectives, strategies, operating and support</p>	<ul style="list-style-type: none"> Audit Team/s Audit Team/s Audit Team/s Audit Team/s 	<ul style="list-style-type: none"> Reference materials Letter Request for orientation meeting Audit Area Profile with other work paper, as appropriate and necessary Inventory of MOVs



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				<p>systems, manual of operations, flowcharts, narrative notes, relevant laws, rules and regulations together with organizational performance and previous audit reports and input in the Audit Area Profile. Review relevance and completeness of information in the Audit Area Profile</p> <p><i>Note: Documents and records may include laws, rules and regulations, internal policies and issuances, manuals, process flows, organizational charts, planning documents, performance reports and other relevant documented information.</i></p>	<ul style="list-style-type: none"> Team Leader 	<ul style="list-style-type: none"> Internal Audit Management System (IAMS)
		2.3	<p>Develop the Audit Engagement Plan</p> <ol style="list-style-type: none"> Determine the audit objective, audit scope, criteria, and methodology Determine the resources required and target milestones for the audit Determine the Key Performance Indicators (KPI) and Monitoring and Evaluation (M&E) 	<p>2.3.a Prepare and review the Audit Engagement Plan with the following:</p> <ol style="list-style-type: none"> Define the audit objectives; audit scope which includes timeframe, locations and major processes/operating systems/support systems or key controls that will be covered by the audit to achieve audit objectives; 	<ul style="list-style-type: none"> Audit Team Member, Team Leader 	<ul style="list-style-type: none"> Reference materials Audit Area Profile Audit Engagement Plan



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				<p>iii) audit criteria which includes statutory policies, rules, regulations and procedures, government policies, standards, guidelines, and regulatory issuances, process requirements, citizen's requirements, needs and expectations;</p> <p>iv) audit methodology to determine whether audit method is on-site, remote or a combination, determine sampling technique including sample size for detailed sampling, determine audit tools and techniques;</p> <p>v) resources required for the audit and target milestones/schedule of audit activities by assessing the current staff capability/capacity; technological resources; financial resources, among others</p> <p>vi) KPI of the audit engagement to assess the outputs/outcomes contributing to the overall efficiency and effectiveness of the audit and monitoring and evaluation.</p>		<ul style="list-style-type: none">• Memo Transmittal• Internal Audit Management System (IAMS)

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				Final Review and approval.	<ul style="list-style-type: none"> • IAS Head 	
		2.4	Prepare, review and approve the Audit Work Program which indicates the activities and timelines per phases of audit (planning, execution, reporting, follow-up)	<p>2.4.1 Prepare and review the Audit Work Program. Indicate detailed audit work instructions to accomplish the steps and methodologies. Prepare Summary of Audit Team Roles and Responsibilities as an attachment to Audit Work Program which includes assigned tasks and outputs of concerned auditors.</p> <p>Approve the Audit Work Program.</p>	<ul style="list-style-type: none"> • Audit Team Member/Assistant Team Leader, Team Leader • IAS Head 	<ul style="list-style-type: none"> • Audit Engagement Plan • Audit Work Program • Summary of Audit Team Roles and Responsibilities • Internal Audit Management System (IAMS)
		2.5	<p>Prepare, review and approve audit planning tools/workpaper templates</p> <p>a. Audit Checklists (Compliance Checklist, Management Audit Checklist or Operations Audit Checklist (with Program Phases of Implementation Checklist)</p> <p>b. Process flowcharts</p> <p>c. Walkthrough Test</p>	<p>2.5.a Identify and list the Specific Laws/Policy/ Guidelines/ Standards, indicate the requirements and sample MOVs (evidence) in the corresponding audit checklists for review of Team Leader and approval of IAS Head.</p> <p>2.5.b Prepare the System/Process Flowcharts from the analyzed</p>	<ul style="list-style-type: none"> • Audit Team Member, Team Leader, IAS Head • Audit Team Member, Team Leader 	<ul style="list-style-type: none"> • Compliance Checklist, Management/ Operations Checklist, Program Phases of Implementation Checklist, Walkthrough Test and other



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				<p>process/system documentations to identify processing, reviewing, approving, recording and safekeeping controls and other process details.</p> <p>2.5.c Refer to the audit checklists to identify controls from CC and ICC and refer to System/Process Flowcharts to identify controls of process/system. Input in the Walkthrough Test for review of the Team Leader.</p>	<ul style="list-style-type: none"> Audit Team Member, Team Leader 	<p>work papers, as applicable</p> <ul style="list-style-type: none"> System/ Process Flowcharts Inventory of MOVs Internal Audit Management System (IAMS)
END OF AUDIT ENGAGEMENT PLANNING						
AUDIT EXECUTION						
3	Auditee – Receive and distribute/communicate the Notice of Entry Conference Memorandum to target participants	3.1	Prepare for the conduct of Entry Conference <ul style="list-style-type: none"> a. Prepare Notice of Entry Conference Memorandum to all concerned Office/s b. Prepare memo invitations for top officials c. Prepare entry conference powerpoint presentations 	3.1.a Prepare and review the Notice of Entry Conference Memorandum which includes identification of all participants/attendees, location, schedule of opening meeting and agenda. <ul style="list-style-type: none"> Final Review and sign the Notice of Entry Conference Memorandum 	<ul style="list-style-type: none"> Audit Team Member and Team Leader IAS Head IAS Admin. Staff 	<ul style="list-style-type: none"> Audit Engagement Plan & reference materials Notice of Entry Conference Memorandum Entry Conference



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	Top officials- receive Memo invitations for the conduct of entry conference: deliver message during the entry conference			<ul style="list-style-type: none"> Forward and release the Notice of Entry Conference Memorandum to concerned offices. <p>3.1.b Prepare the memo invitations for top officials for review of the Team Leader and signature of the IAS Head. Forward /release the memo invitations for top officials to concerned offices.</p> <p>3.1.c Prepare the powerpoint presentations using the Entry Conference powerpoint template. Review and approve the powerpoint presentations.</p> <p>Note: Entry conference has two levels: General Entry Conference and Sub-level entry conference.</p>	<ul style="list-style-type: none"> Audit Team Member,, Team Leader, IAS Head, IAS Admin. Staff Audit Team Member, Team Leader, IAS Head 	<ul style="list-style-type: none"> Powerpoint template DMS Internal Audit Management System (IAMS) Memo invitation for top officials
	Auditees- Participate in the Entry Conference: Provide reply or comments/concur in the Minutes of the Entry Conference	3.2	Conduct of Entry Conference: <ul style="list-style-type: none"> Present the Entry Conference Powerpoint presentation Take down minutes of the Entry Conference 	3.2.a Conduct entry conference with the auditees to <ul style="list-style-type: none"> confirm the agreement of all participants to the audit plan; introduce audit team and their roles; 	<ul style="list-style-type: none"> Audit Team Leader/Teams 	<ul style="list-style-type: none"> Audit Engagement Plan Reference Materials Working Papers



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			c. Prepare, review and release Entry Conference Notes for concurrence of the Auditee	<p>c. ensure that all planned activities included in the audit plan can be performed</p> <p>3.2.b Take down notes including the auditee's view for the overall framework for the conduct of the audit and record proceedings of the meeting.</p> <p>3.2.c Prepare the Entry Conference Notes for review of the Team Leader (Sub-level Entry Conference) or IAS Head (General Entry Conference) and release with Memo Transmittal for concurrence of the auditee.</p> <p>Reminder: If auditee provided additional information/ corrections on the Entry Conference Notes, process and make adjustments on the Entry Conference Notes.</p>	<ul style="list-style-type: none"> Audit Team Member Audit Team Member, Team Leader, IAS Head, IAS Admin. Staff Audit Team Member, Team Leader 	<ul style="list-style-type: none"> Entry Conference Powerpoint presentation Attendance Sheet Entry Conference Notes with Memo transmittal Reply/ comments from the auditees, if any DMS Internal Audit Management System (IAMS)

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4	<p>Auditee – Participate in the actual conduct of audit</p> <ul style="list-style-type: none"> • Provide requested documents during the audit • Submit self for checklist administration, interview and walkthrough • Provide logistical support, if necessary 	4.1	<p>Conduct of Actual Audit:</p> <p>Gather and analyze evidence by performing the following:</p> <ol style="list-style-type: none"> Checklist administration Walkthrough test Test of control Interview 	<p>4.1.a Process information documents in the checklist and determine “Yes” answers with complete information/document, “Yes” answers with lacking information/document, and “No” answers. Check compensating control, if controls are present proceed to 4.1.b. If not, subject to interim analysis (4.4.1). Record the result in the corresponding checklist. For Operations Audit, accomplish the Program Phases of Implementation Checklist.</p> <p><i>This document is UNCONTROLLED when DOWNLOADED and/or PRINTED. Always refer to the Documented Information Management System for the Controlled Copy.</i></p> <p>Note: <i>Compensating controls refer to alternative mechanisms that are put in place to satisfy the requirement of the control.</i></p> <p>Reminder: <i>If no available process documentation, conduct an interview with the concerned office and process owner to document the process flow using the System/Process Flowchart.</i></p> <p>4.1.b Perform walkthrough of document and process flow on the subject matter of audit to determine: (a) identified controls;</p>	<ul style="list-style-type: none"> • Audit Team Member, Team Leader 	<ul style="list-style-type: none"> • Checklists • Program Phases of Implementation Checklist • Walkthrough Test • Test of Control • Interview Notes • System/Process Flowchart
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				<p>(b) if designed based in law, rules and regulations and/or managerial policies; (c) if an be implemented as designed through simulation; (d) <i>in case of management audit</i>, if can achieve control objectives; and (e) <i>in case of operations audit</i>, if can be achieved program outcome, projects and/or process output/s. If present, do a test of controls (4.1.c). If absent, subject to interim analysis (4.4.1). Record the result in the Walkthrough Test.</p> <p>4.1c Perform test of control of document and process flow based on sampling on the subject matter of audit to determine: (a) identified controls; (b) if implemented as designed; (c) <i>in case of management audit</i> if achieved control objectives; and (d) <i>in case of operations audit</i>, if achieved program outcome, project and/or process output/s (table top review, verification and validation). If control is ineffective, subject to interim analysis proceed to 4.4.1. Conduct substantive tests through samples and record the result in the Test of Control. Include all non-</p>		
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				existing controls in the Summary of Gaps. 4.1.d Determine if interview is needed: to verify responses in the Compliance and Management/Operations Checklist; during the evaluation of controls through the use of narrative procedures, walkthrough, test of controls. If controls are present, perform substantive tests through sampling. If absent, subject to interim analysis (4.4.1). Conduct the interview and document the result in the Interview Notes.		
	• Reply/comment on the Interim Audit memorandum	4.2	For additional documents needed, prepare Audit Inquiry Memorandum, as necessary	4.2.1 If there are additional documents needed and/or clarification, prepare Audit Inquiry Memorandum a. Review and sign Audit Inquiry Memorandum b. Release Audit Inquiry Memorandum to concerned auditees	• Audit Team Member, Team Leader	• Audit Inquiry Memorandum • Internal Audit Management System (IAMS)



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		4.3	Develop audit findings a. compare conditions with criteria b. determine cause(s) c. draw audit conclusions	Draft audit findings in terms of the 4Cs- Criteria, Condition, Conclusion and Cause. Prepare the Individual Audit Findings. 4.3.a Draft audit condition on the results of review and appraisal of control in case of Compliance and Management audit based on sampling and evaluation of 4Es in case of Operations Audit. 4.3.b Process probable/root cause analyses on the established audit condition and draft the audit cause. Probable Cause for Compliance Audit and Root Cause for Management/Operations Audit. 4.3.c Process conditions with criteria to draw audit conclusions.	<ul style="list-style-type: none"> Audit Team Member, Team Leader 	<ul style="list-style-type: none"> Audit Work Papers Individual Audit Findings Internal Audit Management System (IAMS)

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		4.4	Prepare Interim Audit Memorandum, if any	<p>4.4.1 Draft report on significant deficiencies requiring immediate action and its probable cause for review of the Team Leader and IAS Head.</p> <p>Release/communicate the IAM to concerned office.</p> <p><i>Note: A significant deficiency is a control deficiency (or a combination of control deficiencies) that adversely affects the agency's ability to initiate, process, authorize, record, or report data accurately and timely such that there is likelihood that an error will not be prevented or detected.</i></p>	<ul style="list-style-type: none"> Audit Team Member, Team Leader, IAS Head IAS Admin Staff 	<ul style="list-style-type: none"> Internal Audit Management System (IAMS) IAM DMS
		4.5	Finalize and organize working papers	4.5.1 Index, file, collect and prepare workpapers for analysis, and process all workpapers for the preparation of audit findings.	<ul style="list-style-type: none"> Audit Team 	<ul style="list-style-type: none"> Audit Workpapers



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		4.7	Prepare Initial Audit Report and the Highlight of Audit Findings	4.7.1 Process the Individual Audit Findings and consolidate results in the Initial Audit Report. Draft the Highlights of Audit Findings in terms of the 2Cs- Criteria and Condition using the Highlights of Audit Findings. Prepare a memo transmittal. For review of the Team Leader (Sub-level Exit Conference) and IAS Head (General Exit Conference).	Audit Team Member, Team Leader/IAS Head	<ul style="list-style-type: none"> Initial Audit Report Highlights of Audit Findings with Memo transmittal Internal Audit Management System (IAMS)
		4.8	Prepare, review and approve the Progress Assessment Report (PARE) before the conduct of Exit Conference	<p><i>This document is UNCONTROLLED when DOWNLOADED and/or PRINTED. Always refer to the Documented Information Management System for the Controlled Copy.</i></p> <p>Note: Exit conference has two levels: General Exit Conference and Sub-level entry conference.</p> <p>4.8.1 Prepare, review and approve the Progress Assessment Report (PARE) detailing the following:</p> <ol style="list-style-type: none"> Accomplish the A, C and D sections of PARE before the Sub-level Exit Conference Consolidate the results of A, C and D sections of PAREs of Sub-level Exit Conference and accomplish B and E sections before the General Exit Conference 	<ul style="list-style-type: none"> Audit Team Member, Team Leader/IAS Head 	<ul style="list-style-type: none"> Audit Work Program Progress Assessment Report (PARE) Internal Audit Management System (IAMS)



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				<p>Note: Composition of PARE</p> <ul style="list-style-type: none"> a. Audit objectives are met as reflected in the audit findings and recommendations; b. Findings and recommendations are based on facts and substantial evidence and in compliance with relevant laws, rules and regulations; c. Internal auditing standards (NGICS, RPGIAM and other relevant standards) pursuant to DBM rules and regulations; and d. Findings and recommendations promote the adequacy of internal control pursuant to DBM rules and regulations; and e. High standards of ethics and efficiency of public officials and employees are observed pursuant to CSC rules and regulations. 		

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	Auditee- Receive the Notice of Exit Conference Memorandum and communicate Top officials- receive and confirm attendance/participation in the exit conference	4.9	Prepare for the conduct of exit conference a. Prepare Notice of Exit Conference Memorandum to all concerned Office/s b. Prepare invitation for concerned top officials c. Prepare exit conference powerpoint presentations	4.9.a Discuss necessary documents and activities in the conduct of exit conference for the identification of attendees, location and schedule and the preparation and review of the Notice of Exit Conference Memorandum. 4.9.b Prepare and review the memo invitations for top officials. Final Review and sign the memo invitations for top officials. Forward/release the memo invitations for top officials to concerned offices.	<ul style="list-style-type: none">Audit Team Member, Team LeaderAudit Team Member, Team Leader, IAS Head, IAS Admin. StaffAudit Team Member, Team Leader, IAS HeadAudit Team Member, Team Leader	<ul style="list-style-type: none">Notice of Exit Conference MemorandumMemo invitationExit Conference Powerpoint templateDMSInternal Audit Management System (IAMS)Exit Conference

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AUDIT ENGAGEMENT PLAN

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AEP Reference No. : _____
Audit Engagement No. : _____
Audit Engagement Title : _____
Audit Engagement Type : Compliance Management Operations
(kindly check)

Introduction

ORIZATION



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	Conference to provide initial comments -on the Highlights of Audit Findings • Receive/Accept the Highlights of Audit Findings and submit Management Reply/Comments		b. Take down notes c. Prepare, review and transmit the Exit Conference Notes together with the Highlights of Audit Findings for management comments d. Process management's reply/comments	Office and/or Audit Team Leader and the Auditee to: 1. Advise that the audit evidence collected was based on a sample of the information; 2. Method of reporting; 3. How the audit findings should be addressed; 4. Possible consequences of not adequately addressing audit findings; 5. Presentation of the highlights of audit findings in such a manner that they are understood and acknowledged by the auditee; and 6. Any related post-audit activities. 5.1.b Take down notes including additional information to be considered in the audit report and record proceedings of the meeting. 5.1.c Prepare the Exit Conference Notes, attach the Highlights of Audit Findings requiring submission of Management Comments within	• Audit Team Member, Audit Team Member/Leader • Audit Team Member/Leader	Powerpoint Presentation • Highlights of Audit Findings • Initial Audit Report • Attendance Sheet • Audit Feedback Survey Form • Audit Feedback Data Sheet • Exit Conference Notes

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No.	Client Action (detailed steps)	No.	Agency Action (detailed steps)	Activities	Person-In-Charge/ Position/ Unit/ Division	References/ Interfaces
				<p>10wd and Memo transmittal for review of Team Leader (Sub-level Exit Conference) or IAS Head (General Exit Conference).</p> <p>Note: For Sub-level Exit Conference prepare only section IV. Agreements/Resolutions.</p> <p>Reminder: Taking into consideration auditee's comments/insights during exit conference process and make adjustments in the Highlights of Audit Findings, as appropriate/necessary.</p> <p>5.1.d Record receipt of Management Reply/Comments from the Highlights of Audit Findings, review and process to be included in the Initial Audit Report.</p>	<ul style="list-style-type: none"> Audit Team Internal Auditor 	<ul style="list-style-type: none"> Internal Audit Management System (IAMS)
	Auditee - Accomplish the Audit Feedback Survey Form	5.2	Administer the Audit Feedback Survey, record, analyze using the Internal Audit Feedback Survey Analysis Report and include the results in the Internal Audit Report	5.2.1 Administer the Audit Feedback Survey Form to the attendees of the exit conference and to other key auditees. Record and analyze the result in the Audit Feedback Data Sheet and in the Audit Feedback Analysis Report . Process and include the results in	<ul style="list-style-type: none"> Internal Auditor 	<ul style="list-style-type: none"> Audit Feedback Survey Form Audit Feedback Data Sheet



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No.	Client Action (detailed steps)	No.	Agency Action (detailed steps)	Activities	Person-In-Charge/ Position/ Unit/ Division	References/ Interfaces
				the Monitoring and Feedback section of the Internal Audit Report. Note: Audit Feedback Analysis Report shall be prepared during the finalization of Internal Audit Report.		<ul style="list-style-type: none"> • Audit Feedback Analysis Report • Internal Audit Report • Internal Audit Management System (IAMS)
END OF AUDIT EXECUTION						
AUDIT REPORTING						
6	<p>OSEC – Receive Internal Audit Report with the Recommendations for approval of the SILG</p> <p>SILG- approves the Internal Audit Report</p>	6.1	<p>Prepare the Internal Audit Report (IAR)</p> <p>a. Prepare the Summary of Gaps and other comparative and/or consolidated matrices and include results in the IAR</p> <p>b. Consolidate sub-level Initial Audit Reports (InAR) and Prepare the IAR</p> <p>c. Prepare, review Memo Transmittal for the IAR with Memo to Auditee/s and release to Office of the Secretary</p> <p>d. Release approved IAR with Memo to Auditee/s</p>	<p>6.1.a Refer to the Test of Control workpapers, analyze results and summarize the deviations noted from the conduct of the test of controls in the Summary of Gaps.</p> <p>6.1.b Refer to the sub-level InARs and prepare IAR with:</p> <ol style="list-style-type: none"> 1. Synthesized audit findings in terms of 4C's (Criteria, Condition, Conclusion, Cause) 2. Analyzed auditee's comments and prepared audit team's rejoinder 3. Formulate audit recommendations (preventive/corrective actions) 	<ul style="list-style-type: none"> • Audit Team Member • Audit Team Member, Team Leader 	<ul style="list-style-type: none"> • Test of Control workpaper • Initial Audit Report (InAR) • Summary of Gaps • Internal Audit Report (IAR) with Memo Transmittal • Memorandum to Auditee/s with attached AAPIS • Document Management System (DMS)



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	Auditee – Receive the Approved Audit Report with Recommendations and communicate to concerned office/s			<p>6.1.c Prepare Memo Transmittal to SILG with Memo to Auditee/s directing the implementation of the recommendations and requiring the submission of the auditee's action plan for review of IAS Head. Release to OSEC for approval of the SILG. Forward to OSEC the Audit Report with Memo to SILG and Memo to auditee/s.</p> <p>6.1.d Release the approved IAR with Memo to Auditee/s directing the implementation of the recommendations and requiring the submission of the auditee's action plan</p>	<ul style="list-style-type: none"> Audit Team Member, Team Leader/s, IAS Head IAS Admin Staff 	<ul style="list-style-type: none"> Internal Audit Management System (IAMS)
END OF AUDIT REPORTING						
AUDIT FOLLOW-UP						
7	Auditee – Implement the Audit Recommendations and report Status of Implementation through the submission of	7.1	Prepare for the conduct of audit follow-up to monitor the implementation of approved audit findings and recommendations: <ol style="list-style-type: none"> Prepare, review and approve the Audit Follow-up Program Prepare, review, approve and release the Audit Follow-up 	8.1.a Process the Internal Audit Report and prepare the Audit Follow-up Program listing the audit activities to be performed for the evaluation of compliance with audit recommendations for review and approval of IAS Head.	<ul style="list-style-type: none"> Audit Team Member, Team Leader, IAS Head 	<ul style="list-style-type: none"> Auditee's Action Plan and Implementation Status (AAPIS) MOVs Audit Follow-up Program



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No.	Client Action (detailed steps)	No.	Agency Action (detailed steps)	Activities	Person-In-Charge/ Position/ Unit/ Division	References/ Interfaces
	AAPIS to the Internal Audit Service and participate in the conduct of Audit Follow-up validation activity, as necessary		Notification Memorandum (AFNM) with AAPIS	8.1.b Prepare, review and approve the Audit Follow-up Notification Memorandum (AFNM) with attached AAPIS for submission of the status of implementation of approved audit findings and recommendations. Release the Audit Follow-up Notification Memorandum (AFNM) to concerned office/s.	<ul style="list-style-type: none"> IAS Admin Staff 	<ul style="list-style-type: none"> Final Audit Report Audit Follow-up Notification Memorandum (AFNM) DMS Internal Audit Management System (IAMS)
		8.2	<p>Validate status of implementation and evaluate compliance with audit recommendations using the Internal Assessment of Compliance to Audit Recommendations (IASCAREs) as follows:</p> <ol style="list-style-type: none"> Process the AAPIS Request and review additional documents of implementation, as necessary Prepare, review and release IASCAREs with Memo transmittal 	<p><i>This document is UNCLASSIFIED when it is UNCLASSIFIED and/or DECLASSIFIED. Always refer to the Documented Information Management System for the Controlled Copy.</i></p> <p>Note: Conduct assessment in accordance with the Audit Follow-up Program or after the set maximum waiting time for the submission of AAPIS by the concerned office, whichever comes first. Monitor the submission of AAPIS, make a follow-up with concerned auditees in case of delay.</p> <p>8.2.a Process the submitted AAPIS to validate and evaluate the following:</p> <ol style="list-style-type: none"> documents and supporting evidences submitted status of action or actions taken by the auditee on 	<ul style="list-style-type: none"> Audit Team Member 	<ul style="list-style-type: none"> AAPIS Audit Follow-up Program Audit Inquiry Memorandum IASCAREs with Memo-transmittal Document Management System (DMS) Internal Audit Management System (IAMS)



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	<p>each recommendation using the IAsCAREs</p> <p>8.2.b Prepare Audit Inquiry Memorandum requesting additional documents needed and/or clarification in the implementation of audit recommendations. Record receipt of additional documents of implementation, perform cursory evaluation on the checklist of submitted documents and process the additional documents received</p> <p>8.2.c Prepare and review the IAsCAREs and Memo transmittal to communicate to the auditee the result of the monitoring and assessment of their compliance to audit recommendations and release to the concerned office.</p> <p>Note: In the event that there are still audit recommendations that were not implemented in the 4th or last IAsCAREs, require submission of justifications and supporting</p>				<ul style="list-style-type: none"> Audit Team Member/ Leader Audit Team Member/ Leader IAS Head IAS Admin. Staff: 	
	<p>- Auditee - Receive Audit Inquiry Memorandum, communicate to concerned office/personnel and submit additional documents requested</p> <p>- Auditee - Receive the IAsCAREs</p>					



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No.	Client Action (detailed steps)	No.	Agency Action (detailed steps)	Activities	Person-In-Charge/ Position/ Unit/ Division	References/ Interfaces
				<i>documents from the concerned auditee/s.</i>		
9	<p>OSEC – Receive the Internal Audit Follow-up Report (IAFR) for the approval of the SILG</p> <p>SILG - Approve the Internal Audit Follow-up Report</p>	9.1	<p>Prepare, review, and submit the IAFR to the Office of the Secretary:</p> <p>a. Preparation / Consolidation, review and approval of the IAFR</p> <p>b. Submit IAFR to Office of the Secretary</p>	<p>9.1.a After the 4th IAsCAREs, or validated full compliance whichever comes early, prepare and review the IAFR. In case there are audit recommendations not fully complied or partially implemented, process the received justification/s from the auditee/s and recommend possible legal/management action for non-implementation/inadequate implementation of audit recommendations.</p> <p>9.1.b Submit the IAFR with Memo Transmittal to OSEC for the SILG's approval.</p> <p>Note: In case there are instructions for legal/management action, prepare a Memo to communicate to concerned auditee/s.</p>	<ul style="list-style-type: none"> Audit Team/ Team Leader, IAS Head IAS Admin. Staff 	<ul style="list-style-type: none"> IAsCAREs with Memo-transmittal Internal Audit Follow-up Report Document Management System (DMS) Internal Audit Management System (IAMS)



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		9.2	Accomplish the Completion Assessment Report (ComARe)	<p>9.2.a Prepare, review and approve the Completion Assessment Report (ComARe) detailing the following:</p> <ul style="list-style-type: none"> a. Overall effectiveness and efficiency of the IAS/IAU in accordance with DBM rules and regulations and the agency's policies and standards; b. Findings and recommendations which are based on facts and substantial evidence and in compliance with relevant laws, rules and regulations; c. Application of internal auditing standards (NGICS, PGIAM and other relevant standards) pursuant to DBM rules and regulations; d. Findings and recommendations which promote the adequacy of internal control pursuant to DBM rules and regulations; and 	<ul style="list-style-type: none"> • Audit Team Member, Team Leader, IAS Head 	<ul style="list-style-type: none"> • Progress Assessment Report (PARe) • Completion Assessment Report (ComARe) • Internal Audit Management System (IAMS)

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No.	Client Action (detailed steps)	No.	Agency Action (detailed steps)	Activities	Person-In-Charge/ Position/ Unit/ Division	References/ Interfaces
				e. High standards of ethics and efficiency of public officials and employees are observed pursuant to CSC rules and regulations.		
		9.3	Retain records	9.3.1 Retain documented information in accordance with Control of Retained Documented Information Procedure and Master List of Retained Documented Information. This document is UNCONTROLLED when INFORMATIONED and/or PRINTED. Always refer to the Documented Information Management System for the Controlled Copy	• Process Owner	• Control of Retained Documented Information Procedure • Master list of Retained Documented Information
END OF AUDIT FOLLOW-UP						
End of Transaction						
**Remote approach is used during pandemic and implementation of alternative work arrangement						



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**QUALITY
OBJECTIVE (QO)**

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BUREAU/SERVICE	INTERNAL AUDIT SERVICES (IAS)
QUALITY PROCEDURE TITLE	PROVISION OF INTERNAL AUDIT SERVICES

Function	Key Performance Indicators (KPI)			Frequency of Monitoring Results	Responsible for Monitoring	Applicable Documents (e.g. Tracker, Monitoring Log Sheet, Summary Log Sheet, Reports, Memo, etc.)
	Objective	Target	Indicator / Formula (if applicable)			
Audit Engagement Planning	(1) Timely approval of Audit Engagement Plan (AEP) not more than seven (7) working days upon receipt of approved Department Order.	≤ 7 WD	<ul style="list-style-type: none"> Date of approval of AEP <i>Date of approval of Department Order</i> No. of working days elapsed 	Quarterly	Process Owner	Audit Engagement Plan (AEP); <i>Approved Department Order</i>
Audit Execution	(2) <i>Highlights of Audit Findings for auditees comments released 6wd after the exit conference</i>	≤ 1 WD	<ul style="list-style-type: none"> <i>Date of approval of Consolidated PARE</i> <i>Date of General Exit Conference</i> <i>No. of working days elapsed</i> 			<i>Consolidated Progress Assessment Report (PARE);</i>
	(3) 80% of the Key Performance Indicators (KPI) of the PARE are met	80%	<i>(Total number of accomplished KPIs/ Total number of KPIs) x 100</i>			<i>Consolidated Progress Assessment Report (PARE)</i>
Audit Reporting	(4) Timely submission of Audit Report to SILG not more than 30 WD from receipt of management comments with complete MOVs or per adjusted timeline due to critical changes/unforeseen events	≤ 30 WD	<ul style="list-style-type: none"> Date of receipt of management comments with complete MOVs or per adjusted timeline due to critical changes/unforeseen events Date of Audit Report submitted to SILG No. of working days elapsed 			Memo Transmittal; Audit Report



QUALITY OBJECTIVE (QO)

Function	Key Performance Indicators (KPI)			Frequency of Monitoring Results	Responsible for Monitoring	Applicable Documents (e.g. Tracker, Monitoring Log Sheet, Summary Log Sheet, Reports, Memo, etc.)
	Objective	Target	Indicator / Formula (if applicable)			
	(5) 80% of the submitted Audit Recommendations (AR) were approved by SILG with no revisions.	80%	(Total number of approved Audit Recommendations / Total number of submitted Audit Recommendations) x 100			Memo Transmittal; Audit Report
Audit Follow-up	(6) Timely release of IAsCAREs with Memo to auditee due for the quarter (20wd upon receipt of AAPIS with complete MOVs or 20wd after the set deadline based on the Audit Follow-up Program in case of non-submission of AAPIS whichever is applicable).	≤ 20 WD 80%	<ul style="list-style-type: none"> • Date of release of IAsCAREs • Date of Receipt of AAPIS with complete MOVs • No of days elapsed OR (No. of IAsCAREs with Memo to auditee due for the quarter released within the set timeline/ Total No. of IAsCAREs due for the quarter) x 100			AAPIS, IAsCAREs, Memo Transmittal
	(7) Timely submission to SILG of Audit Follow-up Report/s due for the quarter 15wd after transmittal of last IAsCAREs and accepted upon 1st submission.	≤ 15 WD 80%	<ul style="list-style-type: none"> • Date of submission of Audit Follow-up Report to SILG • Date of submission of last IAsCAREs and accepted upon 1st submission • No. of days elapsed OR (No. of Audit Follow-up Report due for the quarter submitted to SILG/ Total No. of Audit Follow-up Report due for the quarter) x 100			IAsCAREs, Audit Follow-up Report, Memo Transmittal



DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
**QUALITY
OBJECTIVE (QO)**

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Function	Key Performance Indicators (KPI)			Frequency of Monitoring Results	Responsible for Monitoring	Applicable Documents (e.g. Tracker, Monitoring Log Sheet, Summary Log Sheet, Reports, Memo, etc.)
	Objective	Target	Indicator / Formula (if applicable)			
	(8) 90% of accomplished Audit Feedback Survey Forms have a rating of 'Agree' or Strongly Agree" in all Service Quality Dimensions (SQDs)	90%	(Total No. of responses with a rating of "Agree" or "Strongly Agree" in all Service Quality Dimensions (SQDs)/ Total number of responses received) x 100			Audit Feedback Survey Forms; Audit Feedback Data Sheet

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DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
**QUALITY MONITORING
AND EVALUATION (QME)**

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OFFICE	INTERNAL AUDIT SERVICE
PROCEDURE TITLE	PROVISION OF INTERNAL AUDIT SERVICES
OBJECTIVE STATEMENTS	<p>1. Timely approval of Audit Engagement Plan (AEP) not more than <i>seven (7) working days upon receipt of approved Department Order.</i></p> <p>2. <i>Highlights of Audit Findings for auditees comments released 6wd after the exit conference.</i></p> <p>3. <i>80% of the Key Performance Indicators (KPI) of the PARE are met.</i></p> <p>4. Timely submission of Audit Report to SILG not more than 30 WD from <i>receipt of management comments with complete MOVs or per adjusted timeline due to critical changes/unforeseen events.</i></p> <p>5. 80% of the submitted Audit Recommendations (AR) were approved by SILG with no revisions.</p> <p>6. Timely release of IAsCAREs with Memo <i>to auditee</i> due for the quarter (20wd upon receipt of AAPIS <i>with complete MOVs</i> or 20wd after the set deadline based on the Audit Follow-up Program in case of non-submission of AAPIS, whichever is applicable).</p> <p>7. Timely submission to SILG of Audit Follow-up Report/s due for the quarter 15wd after <i>transmittal of last IAsCAREs and accepted upon 1st submission.</i></p> <p>8. 90% of accomplished Audit Feedback Survey Forms have a rating of "Agree" or Strongly Agree" in all Service Quality Dimensions (SQDs)</p>
CURRENT PERIOD	

INDICATORS			1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total
Objective 1: Timely approval of Audit Engagement Plan (AEP) not more than seven (7) working days upon receipt of approved Department Order.							
A	Date of approval of AEP						
B	Date of approval of <i>Department Order</i>						
C	Formula: No. of working days elapsed = A-B	Target Result: ≤ 7 WD					
D	Gap Analysis: (In case the objective is not met, put your analysis why it is not met)						



DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
**QUALITY MONITORING
 AND EVALUATION (QME)**

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INDICATORS			1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
Objective 2: Highlights of Audit Findings for auditees comments released 6wd after the exit conference.							
A	Date of approval of Consolidated PARE						
B	Date of General Exit Conference						
C	Formula: No. of working days elapsed = A - B	Target Result: ≤ 1 WD					
D	Gap Analysis: (In case the objective is not met, put your analysis why it is not met)						
Objective 3: 80% of the Key Performance Indicators (KPI) of the PARE are met.							
A	Total number of accomplished KPIs						
B	Total number of KPIs						
C	Formula: A/B x 100	Target Result: 80%					
D	Gap Analysis: (In case the objective is not met, put your analysis why it is not met)						
Objective 4: Timely submission of Audit Report to SILG not more than 30 WD from receipt of management comments with complete MOVs or per adjusted timeline due to critical changes/ unforeseen events.							
A	Date of receipt of management comments with complete MOVs or per adjusted timeline due to critical changes/unforeseen events						
B	Date of Audit Report submitted to SILG						
C	Formula: No. of working days elapsed = A-B	Target Result: ≤ 30 WD					
D	Gap Analysis: (In case the objective is not met, put your analysis why it is not met)						
Objective 5: 80% of the submitted Audit Recommendations (AR) were approved by SILG with no revisions.							
A	Total number of approved Audit Recommendations						
B	Total number of submitted Audit Recommendations						
C	Formula: A/B x 100	Target Result: 80%					
D	Gap Analysis: (In case the objective is not met, put your analysis why it is not met)						



DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
**QUALITY MONITORING
AND EVALUATION (QME)**

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INDICATORS			1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total
Objective 6: Timely release of IAsCAREs with Memo <i>to auditee</i> due for the quarter (20wd upon receipt of AAPIS with complete MOVs or 20wd after the set deadline based on the Audit Follow-up Program in case of non-submission of AAPIS, whichever is applicable).							
A	Date of release of IAsCAREs						
B	Date of Receipt of AAPIS with complete MOVs						
C	Formula: No. of working days elapsed = A-B	Target Result: ≤ 20 WD					
	OR						
A	No. of IAsCAREs with Memo <i>to auditee</i> due for the quarter released within the set timeline						
B	Total No. of IAsCAREs due for the quarter						
C	Formula: A/B x 100	Target Result: 80%					
D	Gap Analysis: (In case the objective is not met, put your analysis why it is not met)						
Objective 7: Timely submission to SILG of Audit Follow-up Report/s due for the quarter 15wd after transmittal of last IAsCAREs and accepted upon 1st submission.							
A	Date of submission of Audit Follow-up Report to SILG						
B	Date of submission of last IAsCAREs and accepted upon 1st submission						
C	Formula: No. of working days elapsed = A-B	Target Result: ≤ 15 WD					
	OR						
A	No. of Audit Follow-up Report due for the quarter submitted to SILG						
B	Total No. of Audit Follow-up Report due for the quarter						
C	Formula: A/B x 100	Target Result: 80%					
D	Gap Analysis: (In case the objective is not met, put your analysis why it is not met)						



DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
**QUALITY MONITORING
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INDICATORS			1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total
Objective 8: 90% of accomplished Audit Feedback Survey Forms have a rating of “Agree” or Strongly Agree” in all Service Quality Dimensions (SQDs)							
A	Total No. of responses with a rating of “Agree” or “Strongly Agree” in all Service Quality Dimensions (SQDs)						
B	Total number of responses received						
C	Formula: A/B x 100	Target Result: 90%					
D	Gap Analysis: (In case the objective is not met, put your analysis why it is not met)						

Prepared by	Reviewed by	Noted by
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Process Owner	Division Chief/Next Higher Supervisor	Bureau/Service Deputy Quality Management Representative	Overall Deputy Quality Management Representative



AUDIT ENGAGEMENT PLAN

AEP Reference No. : _____
Audit Engagement No. : _____
Audit Engagement Title : _____
Audit Engagement Type : **_Compliance _Management _Operations**
(kindly check)

Introduction

I. Audit Objectives

II. Audit Scope and Coverage

III. Audit Criteria This document is UNCONTROLLED when DOWNLOADED and/or PRINTED.
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IV. Audit Methodology and Sampling

V. Audit Resources/Inputs and Target Milestones

- a) Documented Information/ References
- b) Manpower Requirements

Team A

Team Leader:

Assistant Team Leader:

Team Member/s:

Team B

Team Leader:

Assistant Team Leader:

Team Member/s:



AUDIT ENGAGEMENT PLAN

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Team X

Team Leader:

Assistant Team Leader:

Team Member/s:

c) *Budgetary Requirements*

- c.1 *Transportation/Traveling Expenses*
- c.2 *Fuel, Oil and Lubricant Expenses (if any)*
- c.3 *Communication Expenses (if any)*
- c.4 *Subscription Expenses (if any)*
- c.5 *Miscellaneous and Other Expenses*

d) *Target Milestones*

Audit Engagement Planning

1. ___ to ___: *Audit Notification Memorandum*
2. ___ to ___: *Inventory of MOVs*
3. ___ to ___: *Audit Area Profile*
4. ___ to ___: *Audit Engagement Plan*
5. ___ to ___: *Audit Work Program*
6. ___ to ___: *Compliance Checklist*
7. ___ to ___: *Management Audit Checklist/Operations Audit Checklist*
8. ___ to ___: *Audit Inquiry Memorandum*
9. ___ to ___: *Program Phases of Implementation Checklist*
10. ___ to ___: *System/Process Flowchart*

Audit Execution

11. ___ to ___: *Notice of Entry/Exit Conference Memorandum*
12. ___ to ___: *Entry/Exit Conference Memorandum*
13. ___ to ___: *Interim Audit Memorandum*
14. ___ to ___: *Interview Notes*
15. ___ to ___: *Walkthrough Test Work Paper*
16. ___ to ___: *Test of Control Work Paper*
17. ___ to ___: *Summary of Gaps*
18. ___ to ___: *Individual Audit Findings*
19. ___ to ___: *Initial Audit Report*
20. ___ to ___: *Highlights of Audit Findings*
21. ___ to ___: *Attendance Sheet (Entry/Exit)*
22. ___ to ___: *Progress Assessment Report*

Audit Reporting

23. ___ to ___: *Internal Audit Report*
24. ___ to ___: *Audit Feedback Survey Form*
25. ___ to ___: *Audit Feedback Survey Analysis Report*

Audit Follow-up

26. ___ to ___: *Auditee's Action Plan and Implementation Status*
27. ___ to ___: *Internal Assessment of Compliance to Audit Recommendations*
28. ___ to ___: *Internal Audit Follow-up Report*
29. ___ to ___: *Completion Assessment Report*



VI. Audit Key Performance Indicators and Monitoring and Evaluation

a)	Key Performance Indicators (KPIs)
a.	<i>Audit objectives are met as reflected in the audit findings and recommendations;</i>
b.	<i>Findings and recommendations are based on facts, substantial evidence and in compliance with relevant laws, rules and regulations;</i>
c.	<i>There is compliance with NGICS, PGIAM and other relevant standards under DBM rules and regulations;</i>
d.	<i>Findings and recommendations promote the adequacy of internal control under NGICS and relevant rules and regulations; and Revised Philippine Government Internal Audit Manual (2020) Page 159 of 349</i>
e.	<i>High standards of ethics and efficiency of public officials and employees are being observed under Office of the Ombudsman and CSC rules and regulations.</i>
b)	Monitoring and Evaluation
c)	

Prepared by:

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Reviewed by:

Auditor's Name over Signature/Date
Position

Team Leader's Name over Signature/Date
Position

Approved by:

Head of Internal Audit Service/Date

Prepared by	Reviewed by	Approved by
(sgd.) JESSICA M. BAYLON	(sgd.) MA. SUSAN D. BABASA/ (sgd.) ATTY. BENJAMIN J. ZABALA, JR..	(sgd.) MARY ROSE L. VILCHEZ
Process Owner	Division Chiefs	IAS Deputy QMR

**COMPLIANCE CHECKLIST**

FM-QP-DILG-IAS-33-02 | Rev01 | 10.10.22

CC Reference No. _____
Audit Engagement No. _____
Audit Engagement Title _____
Audit Duration _____
Audit Objective/s _____

AUDIT PLANNING STAGE				AUDIT EXECUTION STAGE								
Item No.	Criteria		Sample MOVs <i>(Evidence)</i>	Auditee's Self Assessment				Auditor's Evaluation				
	Specific Laws/Policy/ Guidelines/Standards <i>(Indicate relevant LPGS following the hierarchy of laws)</i>	Requirements		Yes	No	N/A	Supporting Documents <i>(for Yes answers)</i>	Remarks/ Explanation <i>(for No or N/A answers)</i>	Yes	No	N/A	Audit Notes <i>(Provide details for 'Yes', 'No', 'N/A' answers. If 'No' but with compensating control, indicate compensating control and subject to TOC together with all 'Yes' answers)</i>
1												
2												
3												
4												
5												
6												
Nth												

For CC Preparation

For CC Self-Assessment

For CC Evaluation

Prepared by

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Accomplished by

Evaluated by

Auditor's Name over Signature/Date
Position

Auditee's Representative Name over Signature/Date
Position

Auditor's Name over Signature/Date
Position

Reviewed by

Conformed by

Reviewed by

Team Leader's Name over Signature/Date
Position

Auditee's Immediate Supervisor Name over Signature/Date
Position

Team Leader's Name over Signature/Date
Position

Approved by

Head of Internal Audit Service/Date

Prepared By
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Process Owner

Reviewed By
(sgd.) (sgd.) MA. SUSAN D. BABABSA / ATTY. BENJAMIN F. ZABALA JR.
Division Chiefs

Prepared By
(sgd.) MARY ROSE L. VILCHEZ
IAS Deputy QMR



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AGENCY/OFFICE INITIAL AUDIT REPORT

InAR Reference No.:

Audit Engagement Title :
Audit Engagement No. :
Audit Period :
Audit Objective/s :

I. FAVORABLE OBSERVATIONS

FAVORABLE OBSERVATION NO. 1:
 FAVORABLE OBSERVATION NO. 2:
 FAVORABLE OBSERVATION NO. X:

II. AUDIT FINDINGS

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AUDIT FINDINGS NO. 1 Being sent to the Documented Information Management System for the Controlled Copy

Conclusion:
Criteria:
Condition:
Cause/Effect:
Recommendation/s:
WP Reference/s:

AUDIT FINDINGS NO. 2

Conclusion:
Criteria:
Condition:
Cause/Effect:
Recommendation/s:
WP Reference/s:

AUDIT FINDINGS NO. X

Conclusion:
Criteria:
Condition:
Cause/Effect:
Recommendation/s:
WP Reference/s:

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III. OTHER FINDINGS

OTHER AUDIT FINDINGS NO. 1:

Conclusion:

Criteria:

Condition:

Cause/Effect:

Recommendation/s:

WP Reference/s:

OTHER AUDIT FINDING/S NO. 2:

Conclusion:

Criteria:

Condition:

Cause/Effect:

Recommendation/s:

WP Reference/s:

OTHER AUDIT FINDING/S NO. X:

Conclusion:

Criteria:

Condition: This document is UNCONTROLLED when DOWNLOADED and/or PRINTED.

Cause/Effect: Always refer to the Documented Information Management System for the Controlled Copy

Recommendation/s:

WP Reference/s:

IV. INTERIM AUDIT FINDINGS

INTERIM AUDIT FINDINGS 1:

Conclusion:

Criteria:

Condition:

Cause/Effect:

Recommendation/s:

Action Taken/s: (on or before 2nd LEC)

WP Reference/s:

INTERIM AUDIT FINDINGS 2:

Conclusion:

Criteria:

Condition:

Cause/Effect:

Recommendation/s:

Action Taken/s:

WP Reference/s:

INTERIM AUDIT FINDINGS X:*Conclusion:**Criteria:**Condition:**Cause/Effect:**Recommendation/s:**Action Taken/s:**WP Reference/s:***V. OVERALL CONCLUSION (per objective)****Prepared by:***Auditor's Name over Signature/Date*
*Position***Reviewed by:***Team Leader's Name over Signature/Date*

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Approved by:*Head of Internal Audit Service*

Prepared by	Reviewed by	Approved by
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Process Owner	Division Chiefs	IAS Deputy QMR



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www.dilg.gov.ph

INTERNAL AUDIT REPORT

(Audit Engagement Title)

(Audit Engagement No.)

I. Executive Summary

II. Audit Findings and Recommendations

FAVORABLE OBSERVATIONS NO. 1:
FAVORABLE OBSERVATIONS NO. 2:
FAVORABLE OBSERVATIONS NO. X:

AUDIT FINDINGS NO. 1: (Conclusion) **(CC/ICC/PPIC Ref. No. and statement)**

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Criteria:

Condition:

Cause/Effect:

Management's Comments:

IAS Rejoinder:

Recommendation/s:

AUDIT FINDINGS NO. 2: (Conclusion) **(CC/ICC/PPIC Ref. No. and statement)**

Criteria:

Condition:

Cause/Effect:

Management's Comments:

IAS Rejoinder:

Recommendation/s:

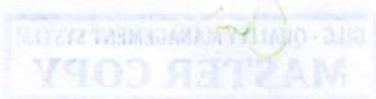
AUDIT FINDINGS NO. X: (Conclusion) **(CC/ICC/PPIC Ref. No. and statement)**

Criteria:

Condition:

Cause/Effect:

Management's Comments:



IAS Rejoinder:
Recommendation/s:

OTHER AUDIT FINDINGS NO. 1: (Conclusion)

Criteria:
Condition:
Cause/Effect:
Management's Comments:
IAS Rejoinder:
Recommendation/s:

OTHER AUDIT FINDINGS NO. 2: (Conclusion)

Criteria:
Condition:
Cause/Effect:
Management's Comments:
IAS Rejoinder:
Recommendation/s:

OTHER AUDIT FINDINGS NO. X: (Conclusion)

Criteria:
Condition:
Cause/Effect:
Management's Comments:
IAS Rejoinder:
Recommendation/s:

SUMMARY OF INTERIM AUDIT FINDINGS

Item No.	IAM Ref. No.	Gaps/Absence/ Breakdown	Recommendation	Actions Taken	Remarks
1					
2					
Nth					

Overall Conclusion (per objective)

On Compliance

On Control Effectiveness/4Es

III. Monitoring and Feedback

IV. Annexes and Matrices

Prepared by:

Auditor's Name over Signature/Date
Position

Team Leader's Name over Signature/Date
Position

Reviewed by:

Head of Internal Audit Service/Date

Approved by:

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SECRETARY

Date

Prepared by	Reviewed by	Approved by
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Process Owner	Division Chiefs	IAS Deputy QMR





DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT

AUDIT WORK PROGRAM

FM-QP-DILG-IAS-33-05 | Rev01 | 10.10.22

AWP Reference No. : _____
Audit Engagement No. : _____
Audit Engagement Title : _____
Audit Duration : _____
Agency/Office : _____

Audit Engagement Type (kindly check) :

☐ Compliance ☐ Management ☐ Operations ☐ Follow-up ☐ Others (specify) _____

Audit Objective : _____


Team Leader : _____

Assistant Team Leader/s : _____

Team Member/s : _____

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Item No.	Activities/Procedures	Required No. of Days	Planned Date	Responsible Personnel (include specific	Actual Date	Accomplished by	Remarks
AUDIT PL	 <p>DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT</p> <h3>INTERVIEW NOTES</h3> <p>FM-QP-DILG-IAS-33-08 Rev01 10.10.22</p> <p>IN Reference No. : _____ Audit Engagement No. : _____ Audit Engagement Title : _____ Office : _____ Date and Time of Interview : _____</p> <p>Mode of Interview : <input type="checkbox"/> Personal <input type="checkbox"/> Thru Telephone <input type="checkbox"/> Thru Virtual Conference</p>						
1							
2							
Nth							
AUDIT EX							

ures, including compliance with

Item No.	Activities/Procedures	Required No. of Days	Planned Date	Responsible Personnel (include specific no. of tasks)	Actual Date	Accomplished by	Remarks
	Objective 2: To evaluate input, process, output and outcome as to economy, efficiency, ethicality and effectiveness of the {Program} (for Operations Audit) or To evaluate the effectiveness of internal controls adapted in the {System/Process} to determine whether the control objectives are achieved. (for Management Audit)						
	Objective 3: To verify if implementation and effectiveness of actions taken to address audit recommendations reported as not compliant in the previous Internal Audit Follow-up Report (IAFR) (if any)						
AUDIT REPORTING							
AUDIT FOLLOW-UP							
	Objective: To monitor the progress of the committed Action plan by the auditees and evaluate whether actions undertaken were compliant to the audit recommendations.						

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Refer to Summary of Audit Team Roles and Responsibilities for distribution of tasks and outputs.
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Prepared by:

Approved by:

Auditor's Name over Signature/Date
Position

Head of Internal Audit Service/Date

Reviewed and Submitted by:

Team Leader's Name over Signature/Date
Position

Prepared By
(sgd.) JESSICA M. BAYLON
Process Owner

Reviewed By
(sgd.) (sgd.) MA. SUSAN D. BABABSA / ATTY. BENJAMIN J. ZABALA JR.
Division Chiefs

Prepared By
(sgd.) MARY ROSE L. VILCHEZ
IAS Deputy QMR



DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT

AUDIT FOLLOW-UP WORK PROGRAM

FM-QP-DILG-IAS-33-05A | Rev00 | 10.10.22

AWP Reference No. : _____
Audit Engagement No. : _____
Audit Engagement Title : _____
Audit Duration : _____
Agency/Office : _____

Audit Engagement Type (kindly check) :

☐ Compliance ☐ Management ☐ Operations ☐ Follow-up ☐ Others (specify) _____

Audit Objective : _____

Team Leader : _____

Assistant Team Leader/s : _____

Team Member/s : _____

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Item No.	Activities/Procedures	Planned Date	Responsible Personnel (include specific no. of tasks)	Actual Date	Accomplished by	Remarks
Objective: To monitor the progress of the committed Action plan by the auditees and evaluate whether actions undertaken were compliant to the audit recommendations.						
AUDIT FOLLOW-UP PLANNING						
1	Prepare and review the Audit Follow-up Work Program					
2	Prepare, communicate and review Memo re Follow-up on the Implementation of the approve audit recommendations and Submission of Quarterly AAPIS					
	1st quarter					
	2nd quarter					
	3rd quarter					
	4th quarter					

Item No.	Activities/Procedures	Planned Date	Responsible Personnel (include specific no. of tasks)	Actual Date	Accomplished by	Remarks
AUDIT FOLLOW-UP EXECUTION						
3	Receive accomplished AAPIS, assess and communicate result using IAsCAREs with Memo Transmittal					
	1st quarter					
	2nd quarter					
	3rd quarter					
	4th quarter					
3.1	Assess the submitted AAPIS and its corresponding MOVs, provide appropriate or update the rating per recommendation using the IAsCAREs.					
	1st quarter					
	2nd quarter					
	3rd quarter					
	4th quarter					
	METHODOLOGY					
	For recommendation No. 1 1. Request a copy of the xxx. 2. Review submitted documents of compliance with the approved audit recommendation. 3. Update the rating and indicate remarks in the IAsCAREs					
	For recommendation No. 2 1. Request a copy of the xxx. 2. Review submitted documents of compliance with the approved audit recommendation. 3. Update the rating and indicate remarks in the IAsCAREs					
	For recommendation No. Nth 1. Request a copy of the xxx. 2. Review submitted documents of compliance with the approved audit recommendation. 3. Update the rating and indicate remarks in the IAsCAREs					

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Item No.	Activities/Procedures	Planned Date	Responsible Personnel (include specific no. of tasks)	Actual Date	Accomplished by	Remarks
COMMUNICATE THE RESULT OF EVALUATION						
4.1	Prepare and review IAsCAREs with Memo transmittal.					
	1st IAsCAREs					
	2nd IAsCAREs					
	3rd IAsCAREs					
	4th IAsCAREs					
4.2	Review, sign and release the IAsCAREs with Memo transmittal					
	1st IAsCAREs					
	2nd IAsCAREs					
	3rd IAsCAREs					
	4th IAsCAREs					
AUDIT FOLLOW-UP REPORTING						
5	After 4th IAsCAREs and/or upon full implementation of audit recommendations, prepare Internal Audit Follow up Report					
6	Submission of the Follow-up Audit Report with Memo Transmittal and attachments to SILG for approval					
7	Receive the approved IAFR and prepare memo to concerned office/s with reported non-compliance, if any.					
8	Evaluate the audit engagement using the Completion Assessment Report (ComARE)					

Refer to Summary of Audit Team Roles and Responsibilities for distribution of tasks and outputs.

Prepared by:

Auditor's Name over Signature/Date
Position

Approved by:

Head of Internal Audit Service/Date

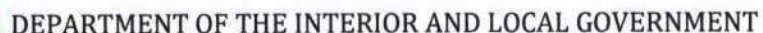
Reviewed and Submitted by:

Team Leader's Name over Signature/Date
Position

Prepared By
(sgd.) JESSICA M. BAYLON
Process Owner

Reviewed By
(sgd.) (sgd.) MA. SUSAN D. BABABSA / ATTY. BENJAMIN J. ZABALA JR.
Division Chiefs

Prepared By
(sgd.) MARY ROSE L. VILCHEZ
IAS Deputy QMR



FM-OP-DILG-IAS-33-05B | Rev00 | 10.10.22

TEAM MEMBER/S _____ :

[illegible]

Roles & Responsibilities/ Tasks and Output Assigned	Target (no. of outputs)	Member 1 (no. of outputs/tasks)		Member 2 (no. of outputs/tasks)		Member X (no. of outputs/tasks)		Asst. Team Leader (no. of outputs/ tasks)		Team Leader (no. of outputs/tasks)		Actual Team Outputs	Remarks (If unmet indicate reason(s)/ Interventions)
		Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual		
AUDIT EXECUTION													
Preparation of Notice of Entry Conference Memorandum													
Preparation of Preparation of Entry/Exit Conference Notes													
Preparation of Interim Audit Memorandum													
Preparation of Interview Notes													
Preparation of Walkthrough Test Work Paper													
Preparation of Test of Control Work Paper													
Preparation of Summary of Effective Controls													
Preparation of Summary of Gaps													
Preparation of Individual Audit Findings													
Preparation of Initial Audit Report													
Preparation of Highlights of Audit Findings													
Preparation of Attendance Sheet (Entry/Exit)													
Preparation of Progress Assessment Report (PARE)													
AUDIT REPORTING													
Audit Report													
Audit Feedback Survey Form													
Audit Feedback Survey Analysis Report													

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Roles & Responsibilities/ Tasks and Output Assigned	Target (no. of outputs)	Member 1 (no. of outputs/tasks)		Member 2 (no. of outputs/tasks)		Member X (no. of outputs/tasks)		Asst. Team Leader (no. of outputs/ tasks)		Team Leader (no. of outputs/tasks)		Actual Team Outputs	Remarks (If unmet indicate reason(s)/ Interventions)
		Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual		
AUDIT FOLLOW-UP													
Auditee's Action Plan Implementation Status													
Internal Assessment of Compliance to Audit Recommendations													
Internal Audit Follow-up Report													
Completion Assessment Report													
TOTAL													

Prepared by:

Approved by:

Auditor's Name over Signature/Date
Position

Head of Internal Audit Service/Date

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Reviewed and Submitted by:

Team Leader's Name over Signature/Date
Position

Prepared By
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Process Owner

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Division Chiefs

Prepared By
(sgd.) MARY ROSE L. VILCHEZ
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DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
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INTERNAL AUDIT SERVICE

MEMORANDUM

TO/FOR :
SUBJECT : NOTICE OF ENTRY/EXIT CONFERENCE
DATE :

(for entry conference)

Pursuant to Department Order No. _____ dated _____ and the Audit Notification Memorandum dated, IAS is set to conduct _____ (audit engagement title) on ____ to ____.

(for exit conference)

Pursuant to Department Order No. _____, the DILG Internal Audit Service conducted the _____ (audit engagement title). The DILG IAS Team has conducted the audit from _____ to _____. We have already completed the verification and validation activities from ____ to ____ and are now preparing the Highlights of Audit Findings for presentation.

Accordingly, may we invite you to an entry/exit conference with the following agenda: (for entry conference) to confirm the agreement of all participants to the audit plan; to introduce the audit team and their roles, to ensure that all planned activities included in the audit plan can be performed; and to discuss previous audit recommendations, if any. (for exit conference) to discuss the highlights of the audit findings with the auditee and/or the responsible official who has sufficient knowledge about the audit area; and to get the auditee's comments (management comments) and insights about the significant audit issues as a way of validating the audit findings. The following are the details:

- Date:
- Time:
- Venue: (Physical and Virtual Meeting)
- Expected Participants:
- Needed Logistic Support from the Auditee (for 2nd level entry conference only)

We have attached an Entry Conference Briefer for further details (only for entry conference). Kindly accomplish the Attendance Confirmation Sheet (list down the expected participants) which can be accessed at this link _____. Mr./Ms. _____ will be coordinating with your office. He/she can be reached at _____ (email add and telephone) for other queries/concerns.

Thank you for your usual support and cooperation.

IAS Head/Team Leader

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ias.dilg@gmail.com
 02-9256552/ 02-876-3454 Local 5302/5305

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Process Owner	Division Chiefs	IAS Deputy QMR



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ENTRY CONFERENCE BRIEFER

AUDIT TITLE

INTRODUCTION/BACKGROUND:

AUDIT ENGAGEMENT OBJECTIVE:

AUDIT ENGAGEMENT SCOPE/COVERAGE:

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AUDIT ENGAGEMENT PERIOD:

AUDIT CRITERIA:

AUDIT METHODOLOGY/SAMPLING:

DATE

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Process Owner	Division Chiefs	IAS Deputy QMR



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DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
 DILG-NAPOLCOM Center, EDSA cor. Quezon Avenue, West Triangle, Quezon City
www.dilg.gov.ph

ATTENDANCE CONFIRMATION SHEET

ENTRY/EXIT CONFERENCE
AUDIT TITLE
DATE

Name of Office: _____

Name of Participant	Position/ Designation	Email Address	Contact No.
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Process Owner	Division Chiefs	IAS Deputy QMR

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DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
MANAGEMENT AUDIT CHECKLIST
FM-QP-DILG-IAS-33-07 | Rev01 | 10.10.22

MAC Reference No. : _____

Audit Engagement No. : _____

Audit Engagement Title : _____

Audit Objective/s : To evaluate the effectiveness of internal controls adapted to determine whether the control objectives are achieved in the System.

AUDIT PLANNING STAGE*					AUDIT EXECUTION STAGE			
Item No.	Criteria		Work Instruction to Auditor	MOVs	Yes	No	N/A	Audit Notes <small>(Provide details for 'Yes', 'No', 'N/A' answers. If 'No' but with compensating control, indicate compensating control and subject to TOC together with all 'Yes' answers)</small>
	Specific Laws/Policy/ Guidelines/Standards <small>(Indicate relevant LPGS following the hierarchy of laws)</small>	Requirements						
	Control Environment							
	Integrity and Ethical Values							
	Plan of Organization							
	Structure and Function							
	Staffing							
	Commitment to Competence							
	Coordinated Methods and Measures							
	Planning							
	Budgeting							
	Accounting and Financial System							
	Recruitment, Selection, Promotion							

AUDIT PLANNING STAGE*					AUDIT EXECUTION STAGE			
Item No.	Criteria		Work Instruction to Auditor	MOVs	Yes	No	N/A	Audit Notes (Provide details for 'Yes', 'No', 'N/A' answers. If 'No' but with compensating control, indicate compensating control and subject to TOC together with all 'Yes' answers)
	Specific Laws/Policy/ Guidelines/Standards (indicate relevant LPGS following the hierarchy of laws)	Requirements						
	Learning and Development							
	Performance Management and Rewards and Recognition							
	Personnel Administration							
	Physical Asset Management							
	General Services and Motorpool							
	Procurement							
	Records Management							
	Quality Management System							
Control Policies and Measures								
	Delegation of authority and supervision							
	Segregation of functions for processing, reviewing, recording, custody and approval							
	Access over resources, assets and facilities							
	Completeness and/or veracity of transaction documents and reports;							
	Verification of transactions to avoid errors and frauds							
	Reconciliation of records and data							
Risk Assessment								
	Risk Identification							
	Risk Analysis							
	Risk Evaluation							
Control Activities								
	Risk Response							
	Performance Review							
	Compliance Review							

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AUDIT PLANNING STAGE*					AUDIT EXECUTION STAGE			
Item No.	Criteria		Work Instruction to Auditor	MOVs	Yes	No	N/A	Audit Notes (Provide details for 'Yes', 'No', 'N/A' answers. If 'No' but with compensating control, indicate compensating control and subject to TOC together with all 'Yes' answers)
	Specific Laws/Policy/ Guidelines/Standards (Indicate relevant LPGS following the hierarchy of laws)	Requirements						
	Information and Communication							
	Accountabilities for Transparency							
	Communication							
	Monitoring							
	Ongoing Monitoring of Internal Control							
	Separate Evaluation of Internal Control							

For preparation

Prepared by:

Auditor's Name over Signature/Date
Position

Reviewed by:

Team Leader's Name over Signature/Date
Position

Approved by:

Head of Internal Audit Service/Date

For Evaluation

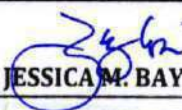
Evaluated by:

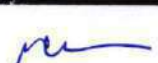

Auditor's Name over Signature/Date
Position

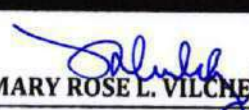
Reviewed by:

Team Leader Name over Signature/Date
Position

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Prepared By
 JESSICA M. BAYLON
Process Owner

Reviewed By
  MA. SUSAN D. BABABSA / ATTY. BENJAMIN J. ZABALA JR.
Division Chiefs

Prepared By
 MARY ROSE L. VILCHEZ
IAS Deputy QMR



Audit Engagement Title : _____

Audit Objective/s : To evaluate input, process, output and outcome as to economy, efficiency, ethicality and effectiveness of the (Program)

AUDIT PLANNING STAGE*				AUDIT EXECUTION STAGE			
Item No.	Criteria		MOVs	Yes	No	N/A	Audit Notes <i>(Provide details for 'Yes', 'No', 'N/A' answers. If 'No' but with compensating control, indicate compensating control and subject to TOC together with all 'Yes' answers)</i>
	Specific Laws/Policy/ Guidelines/Standards <i>(indicate relevant LPGS following the hierarchy of laws)</i>	Requirements					
1. PROGRAM							
1	Item 4.4, National Budget Circular No. 569, "Adoption of Program Expenditure Classification-Based Performance-Informed Budgeting (PREXC-PIB) for the Preparation of the Proposed National Budget for Fiscal Year 2018", February 8, 2017	The program is based on functions and mandate <i>(Effectiveness)</i> <i>This document is UNCONTROLLED when DOWNLOADED and/or PRINTED. Always refer to the Documented Information Management System for the Controlled Copy</i>					
2	Powers and Duties of the Undersecretary, Section 10, Chapter 2 - Secretaries, Undersecretaries, and Assistant Secretaries, Book IV – The Executive Branch, Executive Order (EO) No. 292, the "Administrative Code of 1987", 25 July 1987, as amended	There is a program monitoring and evaluation for the status, issues and concerns supervised by an Undersecretary (e.g. Undersecretary for Operations) <i>(Ethicality and Efficiency)</i>					
3	Item 4.10, DBM National Budget Circular No. 569 "Adoption of Program Expenditure Classification-Based Performance-Informed Budgeting (PREXC-PIB) for the Preparation of the Proposed National Budget for Fiscal Year 2018", 8 February 2017	There are defined unique expected results or outcomes <i>(Effectiveness)</i>					
4		The program has a clear target population or client group external to the agency <i>(Effectiveness)</i>					
5		There is a defined method of intervention to achieve desired results <i>(Ethicality and Efficiency)</i>					
6		There is a clear management structure that defines accountabilities <i>(Economical)</i>					
<i>(add additional item from program profile or program design or any equivalent documents)</i>							

AUDIT PLANNING STAGE*				AUDIT EXECUTION STAGE			
Item No.	Criteria		MOVs	Yes	No	N/A	Audit Notes <i>(Provide details for 'Yes', 'No', 'N/A' answers. If 'No' but with compensating control, indicate compensating control and subject to TOC together with all 'Yes' answers)</i>
	Specific Laws/Policy/ Guidelines/Standards <i>(indicate relevant LPGS following the hierarchy of laws)</i>	Requirements					
2. PROJECT/S							
7	Section 2(13), Chapter 1 - General Provisions, Book VI National Government Budgeting, Executive Order (EO) No. 292, the "Administrative Code of 1987", 25 July 1987, as amended	Component projects can be attributed to a particular program <i>(Effectiveness)</i>					
8	Item 4.10, DBM National Budget Circular No. 569 "Adoption of Program Expenditure Classification-Based Performance-Informed Budgeting (PREXC-PIB) for the Preparation of the Proposed National Budget for Fiscal Year 2018", 8 February 2017	Component projects contribute to a common particular outcome <i>(Effectiveness)</i>					
9	Powers and Duties of the Undersecretary, Section 10, Chapter 2 - Secretaries, Undersecretaries, and Assistant Secretaries, Book IV – The Executive Branch, Executive Order (EO) No. 292, the "Administrative Code of 1987", 25 July 1987, as amended	Component projects have monitoring and evaluation for the status, issues and concerns supervised by an Undersecretary (e.g. Undersecretary for Operations) <i>(Ethicality and Efficiency)</i>					
<div>This document is UNCONTROLLED when DOWNLOADED and/or PRINTED. Always refer to the Documented Information Management System for the Controlled Copy</div> <i>(add additional item from project profile or project design or any equivalent documents)</i>							
3. OUTCOME/S <i>(Effectiveness)</i> - <i>(includes programs, projects, process and delivery units)</i>							
10	Powers and Duties of the Undersecretary, Section 10, Chapter 2 - Secretaries, Undersecretaries, and Assistant Secretaries, Book IV – The Executive Branch, Executive Order (EO) No. 292, the "Administrative Code of 1987", 25 July 1987, as amended	There is an outcome monitoring and evaluation for the status, issues and concerns supervised by an Undersecretary (e.g. Undersecretary for Operations)					
11	Item 1.4, DBM Circular Letter No. 2012-9, "Organizational Performance Indicator Framework (OPIF) Reference Guide", 13 June 2012	There are defined outcome indicators and performance measurement					
<i>(add additional item from relevant law, internal policy, program profile and other relevant DI that identifies or describes the program outcome in terms of benefits and impact/change)</i>							
4. OUTPUT/S <i>(Ethicality and Effectiveness)</i> - <i>(includes programs, projects, process and delivery units)</i>							
12	Powers and Duties of the Undersecretary, Section 10, Chapter 2 - Secretaries, Undersecretaries, and	There is an output monitoring and evaluation for the status, issues and concerns supervised by an					

AUDIT PLANNING STAGE*				AUDIT EXECUTION STAGE			
Item No.	Criteria		MOVs	Yes	No	N/A	Audit Notes <i>(Provide details for 'Yes', 'No', 'N/A' answers. If 'No' but with compensating control, indicate compensating control and subject to TOC together with all 'Yes' answers)</i>
	Specific Laws/Policy/ Guidelines/Standards <i>(Indicate relevant LPGS following the hierarchy of laws)</i>	Requirements					
	Assistant Secretaries, Book IV – The Executive Branch, Executive Order (EO) No. 292, the "Administrative Code of 1987", 25 July 1987, as amended	Undersecretary (e.g. Undersecretary for Operations)					
13	Item 1.4, DBM Circular Letter No. 2012-9, "Organizational Performance Indicator Framework (OPIF) Reference Guide", 13 June 2012	There are defined output indicators and performance measurement					
<i>(add additional item from relevant law, internal policy, program profile and other relevant DI that identifies or describes the program outcome in terms of products/goods and services)</i>							
5. PROCESS (Ethicality and Efficiency)							
14	Clause 3.5.4 Functions Related to Internal Control Among the Operating/Implementing Units, Management Division/Management Unit (MD/MU) and Internal Audit Service/Internal Audit Unit (IAS/IAU), National Guidelines on Internal Control Systems (NGICS), page 41	The implementation of processes/interrelated activities are in conformity with established standards and policies					
15	Processes, 2.4.1.3, Clause 2, PNS ISO 9000:2015(E), "Quality management systems – Fundamentals and vocabulary", September 2015 Process, 3.4.1, Clause 3, PNS ISO 9000:2015(E), "Quality management systems – Fundamentals and vocabulary", September 2015	Processes/interrelated activities add value to the inputs for their transformation into outputs					
16	Design and development controls, Clause 8.3.4. Design and development controls, PNS ISO 9001:2015 "Quality Management Systems - Requirements", September 2015 Review, 3.11.2, Clause 3, PNS ISO 9000:2015(E), "Quality management systems – Fundamentals and vocabulary", September 2015	The process includes table top review, verification and validation to ensure contribution of each activity to the achievement of process output.					
17	Possible actions, 2.3.4.4, Clause 2, PNS ISO 9000:2015(E), "Quality management systems – Fundamentals and vocabulary", September 2015	The process includes activities to identify and implement risk responses					
	Clause 4.4.1, PNS ISO 9001:2015 "Quality Management Systems - Requirements", September 2015	"xxx; f) address the risks and opportunities as determined in accordance with the requirements of 6.1; xxx"					

AUDIT PLANNING STAGE*				AUDIT EXECUTION STAGE			
Item No.	Criteria		MOVs	Yes	No	N/A	Audit Notes (Provide details for 'Yes', 'No', 'N/A' answers. If 'No' but with compensating control, indicate compensating control and subject to TOC together with all 'Yes' answers)
	Specific Laws/Policy/ Guidelines/Standards (indicate relevant LPGS following the hierarchy of laws)	Requirements					
18	DBM Circular Letter No. 2008-8, the "National Guidelines on Internal Control Systems (NGICS)", October 23, 2008, p. 33 Section 9, Chapter 2 – Budget Policy and Approach, Book VI – National Government Budgeting, Executive Order (EO) No. 292, the "Administrative Code of 1987", 25 July 1987, as amended	Performance review is conducted to determine whether or not actual process outputs meet established objectives and/or whether processes/interrelated activities are efficient and effective.					
19	DBM Circular Letter No. 2008-8, the "National Guidelines on Internal Control Systems (NGICS)", 23 October 2008, p. 33	Compliance review is conducted to determine the extent of compliance of processes/interrelated activities with established objectives, policies, methods, procedures, laws and regulations.					
(add additional policy or requirement from relevant process documentations such implementation guidelines or circulars, procedures, flowcharts, narratives, operations manual and /or other issuances that defines process implementation)							
6. INPUT/S (Economical)							
20	4.3.3 (b), The 4Es (Effective, Efficient, Ethical and Economical) of Operations Audit, Chapter 1, Part I, Revised Philippine Government Internal Audit Manual 2020	Efficiency is established in the use of available resources/inputs					
21	4.3.3 (c), The 4Es (Effective, Efficient, Ethical and Economical) of Operations Audit, Chapter 1, Part I, Revised Philippine Government Internal Audit Manual 2020	Conformity to norms of conducts and ethical standards is established in the use of available resources/inputs					
22	4.3.3 (b), The 4Es (Effective, Efficient, Ethical and Economical) of Operations Audit, Chapter 1, Part I, Revised Philippine Government Internal Audit Manual 2020	There is an appropriate and economical sourcing and leveraging of resources inputs.					
23	4.3.3 (d), The 4Es (Effective, Efficient, Ethical and Economical) of Operations Audit, Chapter 1, Part I, Revised Philippine Government Internal Audit Manual 2020	Resources inputs are acquired at the right cost, at the right time, at the right place, in the right quantity and of the right quality.					

AUDIT PLANNING STAGE*				AUDIT EXECUTION STAGE			
Item No.	Criteria		MOVs	Yes	No	N/A	Audit Notes <i>(Provide details for 'Yes', 'No', 'N/A' answers. If 'No' but with compensating control, indicate compensating control and subject to TOC together with all 'Yes' answers)</i>
	Specific Laws/Policy/ Guidelines/Standards <i>(indicate relevant LPGS following the hierarchy of laws)</i>	Requirements					
24	Declaration of Policy, Section 3, Chapter 2 - Budget Policy and Approach, Book VI - National Government Budgeting, Executive Order No. 292 (Administrative Code of 1987), 25 July 1987, as amended Citizen approach in public sector organizations, Clause 5.2, Government Quality Management Systems Standards (Quality Management Systems 7 Guidance Document for the Application of ISO 9001:2000 in the Public Sector Organizations), Government Quality Management Committee Resolution No. 1, 21 June 2007	There are review, verification and validation activities to ensure that resources/inputs have the ability to meet the requirements of efficient, effective, economical and ethical delivery of the outputs.					
<i>(add additional item from relevant issuances defining input requirements such as systems, resources, managerial policies and other input requirements)</i>							

Prepared by:

Auditor's Name over Signature/Date


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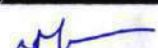

Reviewed by:

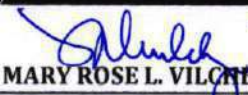
Team Leader Name over Signature/Date

Approved by:

Name over Signature/Date

Prepared By
 JESSICA M. BAYLON
Process Owner

Reviewed By
  MA. SUSAN D. BABABSA / ATTY. BENJAMIN J. ZABALA JR.
Division Chiefs

Prepared By
 MARY ROSE L. VILCHEZ
IAS Deputy QMR

**INTERVIEW NOTES**

FM-QP-DILG-IAS-33-08 | Rev01 | 10.10.22

IN Reference No. : _____
Audit Engagement No. : _____
Audit Engagement Title : _____
Office : _____
Date and Time of Interview : _____

Mode of Interview : ☐ **Personal** ☐ **Thru Telephone**
☐ **Thru Virtual Conference**
☐ **Others, _____**

Purpose : To verify or further validate _____
(mention specific concerns)


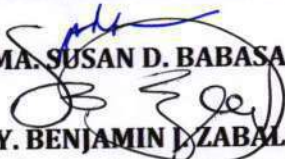
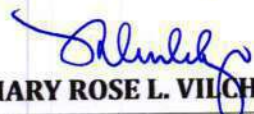
Item No.	WP Ref.	Issue/Question	Response
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Auditor:**Auditee Interviewed:**

Auditor's Name over Signature/Date
Position

Auditee's Name over Signature/Date
Position

Significant Observation/s

Prepared by	Reviewed by	Approved by
 JESSICA M. BAYLON	 MA. SUSAN D. BABASA/ ATTY. BENJAMIN D. ZABALA, JR.	 MARY ROSE L. VILCHEZ
Process Owner	Division Chiefs	IAS Deputy QMR



DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT

WALKTHROUGH TEST (FOR ICC)

FM-QP-DILG-IAS-33-09 | Rev01 | 10.10.22

WT Reference No. : _____
Audit Engagement No. : _____
Agency/Office : _____
Title of Process/System : _____
Walkthrough Participant : (Name and Position of personnel)
Walkthrough Date/s : _____

AUDIT PLANNING						
Item No.	CC/ICC Ref. No.	Activity/Statement	Control Attributes A2R4C2SM* VaCATE**	Sample MOV	Walkthrough Procedure	Documents Examined
A. Controls from CC/ICC						
1						
2						
3						
Nth						

*Activity Controls (AC)- Authorization/Approval/Recording/Review/Reporting/Reconciliation/Custody/Comparison/Segregation/Monitoring

**Quality Controls (QC)- Validity/Completeness/Accuracy/Timeliness/Existence

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For preparation

Prepared by:

Accomplished by:

Performed by:

Auditor's Name over Signature/Date
Position

Auditee's Representative Name over Signature/Date
Position

Auditor's Name over
Position

Reviewed by:

Conformed by:

Reviewed by: ____

Team Leader's Name over Signature/Date
Position

Auditee's Immediate Supervisor Name over Signature/Date
Position

Team Leader's Name
Position

Prepared By
(sgd.) JESSICA M. BAYLON
Process Owner

Reviewed By
(sgd.) (sgd.) MA. SUSAN D. BABABSA / ATTY. BENJAMIN J. ZABALA JR.
Division Chiefs

Prepared By



DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
WALKTHROUGH TEST (FOR PROCESS)

FM-QP-DILG-IAS-33-09A | Rev00 | 10.10.22

WT Reference No. : _____

Audit Engagement No. : _____

Agency/Office : _____

Title of Process/System : _____

Walkthrough Participant : (Name and Position of personnel)

Walkthrough Date/s : _____

AUDIT PLANNING						AUDIT EXECUTION	
Item No.	CC/ICC Ref. No.	Activity/Statement	Control Attributes A2R4C2SM* VaCATE**	Sample MOV	Walkthrough Procedure	Documents Examined	Audit Notes
B. Controls from System/Process							
1							
2							
3							
Nth							

*Activity Controls (AC)- Authorization/Approval/Recording/Review/Reporting/Reconciliation/Custody/Comparison/Segregation/Monitoring

**Quality Controls (QC)- Validity/Completeness/Accuracy/Timeliness/Existence

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For preparation

Prepared by:	Accomplished by:	Performed by:	Quality of Workpaper	Pointing (1 or 0)
Auditor's Name over Signature/Date Position	Auditee's Representative Name over Signature/Date Position	Auditor's Name over Signature/Date Position	Correct	
			Complete	
			Clear	
			Concise	
			Coherent	
Reviewed by:	Conformed by:	Reviewed by: ____ (Rating)	Total (WP) Rating	

Team Leader's Name over Signature/Date
Position

Auditee's Immediate Supervisor Name over Signature/Date
Position

Team Leader's Name over Signature/Date
Position

Prepared By (sgd.) JESSICA M. BAYLON	Reviewed By (sgd.) MA. SUSAN D. BABASA / ATTY. BENJAMIN J. ZABALA JR.	Prepared By (sgd.) MARY ROSE L. VILCHEZ
Process Owner	Division Chiefs	IAS Deputy QMR

**TEST OF CONTROL WORK PAPER (FOR ICC)**

FM-QP-DILG-IAS-33-10 | Rev01 | 10.10.22

TOCWP Reference No. _____
Audit Engagement No. _____
Audit Engagement Title _____
Audit Objective/s _____
Walkthrough Reference No. _____
Audit Area _____

Item No.	ICC No. and Control Attributes (Activity Controls, Quality Controls)	Result of Test (✓/X/-)	Audit Notes	
			Control Effectiveness (Risk addressed)	Control Gaps (Control weakness/deficiency)
A. PROGRAM 1				
B. PROGRAM 2				
X. PROGRAM X				

*Activity Controls (AC)- Authorization/Approval/Recording/Review/Reporting/Reconciliation/Custody/Comparison/Segregation/Monitoring
**Quality Controls (QC)- Validity/Completeness/Accuracy/Timeliness/Existence

Legend:	
✓	Effective Control
X	Control Gap
-	If not applicable

Prepared by:

Reviewed by: __ WP Rating

Auditor's Name over Signature/Date
Position

Team Leader's Name over Signature/Date
Position

Quality of Workpaper	Pointing (1 or 0)
Correct	
Complete	
Clear	
Concise	
Coherent	
Total (WP) Rating	

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**TEST OF CONTROL WORK PAPER**

FM-QP-DILG-IAS-33-10A | Rev00 | 10.10.22

TOCWP Reference No. : _____
Audit Engagement No. : _____
Audit Engagement Title : _____
Audit Objective/s : _____
Walkthrough Reference No. : _____
Audit Area : _____
Title of System/Process : _____

Item No.	Area/Sample/ Transaction Tested <i>(Indicate office tested for ICC walkthrough or reference documents for process walkthrough)</i>	Steps and Control Attributes				Control Effectiveness <i>(Indicate Step No. and Risk addressed)</i>	Control Gaps <i>(Indicate Step No. and control weakness/ deficiency)</i>
		S#1 AC/QC	S#2 AC/QC	S#3 AC/QC	S#X AC/QC		
A. SYSTEM/PROCESS 1							
1							
2							
3							
4							
5							
Nth							

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*Activity Controls (AC)- Authorization/Approval/Recording/Review/Reporting/Reconciliation/Custody/Comparison/Segregation/Monitoring

**Quality Controls (QC)- Validity/Completeness/Accuracy/Timeliness/Existence

Legend:	
✓	Effective Control
X	Control Gap

Prepared by:

Auditor's Name over Signature/Date
Position

Reviewed by: __ WP Rating

Team Leader's Name over Signature/Date
Position

Quality of Workpaper	Pointing (1 or 0)
Correct	
Complete	
Clear	
Concise	
Coherent	
Total (WP) Rating	

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Division Chiefs

Approved By
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IAS Deputy QMR



DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT

SUMMARY OF GAPS (SOG)

FM-QP-DILG-IAS-33-13 | Rev01 | 10.10.22

SOG Reference No. : _____
Audit Engagement No. : _____
Audit Engagement Title : _____
Audit Area : _____
Audit Objective/s : _____

Item No.	Origin: (ICC or CC & TOC Ref. No.)	Control Statement	Summary Description of the Gaps (Briefly describe the control weakness or deficiency and indicate the source document/s)	Destination (InAR AF No.) or (IAR AF No.)
1				
2				
3				
4				
5				
6				
Nth				

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Prepared by:

Auditor's Name over Signature/Date
Position

Reviewed by:

Team Leader's Name over Signature/Date
Position

(sgd.)

Prepared By
(sgd.) JESSICA M. BAYLON
Process Owner

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(sgd.) (sgd.) MA. SUSAN D. BABABSA / ATTY. BENJAMIN D. ZABALA JR.
Division Chiefs

Prepared By
MARY ROSE L. VILCHEZ
IAS Deputy QMR



DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
INDIVIDUAL AUDIT FINDINGS (IAF)
FM-QP-DILG-IAS-33-14 | Rev01 | 10.10.22

IAF Reference No. : _____
Audit Engagement No. : _____
Audit Engagement Title : _____
Agency/Office : _____
Audit Duration : _____

Audit Finding No. 1

CONCLUSION

CRITERIA

CONDITION

CAUSE: (Probable - for
Compliance Audit; Root
- for Management and
Operations Audit)

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RECOMMENDATION

WP Reference:

Destination: Initial Audit Report

Review History

No.	Date submitted	Date reviewed	Remarks/Instructions [include ratings for 1st (PARE) and last (PMES) submissions]
1			
2			
3			

**Rating (on 1st
submission of IAF)**

5 - Excellent (Auditor's
performance is considered
superior.)
4 - Very Satisfactory (Auditor's
performance is extremely above
expectations.)
3 - Satisfactory (Auditor's
performance is regularly competent
and dependable.)
2 - Unsatisfactory (Auditor's
performance is below what is
expected.)

Findings: 1) completeness; 2) appropriateness; 3) relevance; 4) factual; 5) evidence-based
Recommendations: 1) Specific; 2) Measurable; 3) Attainable; 4) Realistic; 5) Time-bound

Findings	C	A	R	F	E	Average
Recommen	S	M	A	R	T	

**INDIVIDUAL AUDIT FINDINGS (IAF)**

FM-QP-DILG-IAS-33-14 | Rev01 | 10.10.22

1 - Poor (Auditor's performance fails to meet expectations.)	dations					
	Average					
Status in the IAR	<u>(Audit findings no.)</u> Consolidated <u>(Audit findings no.)</u> Integrated <u>(Audit findings no.)</u> Revised/Upgraded ___ Not Considered Reason: _____					

Audit Finding No. X								
CONCLUSION								
CRITERIA								
CONDITION								
CAUSE: (Probable -for Compliance Audit; Root -for Management and Operations Audit)		This document is UNCONTROLLED when DOWNLOADED and/or PRINTED. Always refer to the Documented Information Management System for the Controlled Copy						
RECOMMENDATION								
WP Reference:								
Destination:		Initial Audit Report						
Review History								
No.	Date submitted	Date reviewed	Remarks/Instructions <i>[include ratings for 1st (PARE) and last (PMES) submissions]</i>					
1								
2								
3								
Rating (on 1st submission of IAF) 5 - Excellent (Auditor's performance is considered superior.) 4 - Very Satisfactory (Auditor's performance is extremely above expectations.)		Findings: 1) completeness; 2) appropriateness; 3) relevance; 4) factual; 5) evidence-based Recommendations: 1) specific;						
		Findings	C	A	R	F	E	Average



DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT

INDIVIDUAL AUDIT FINDINGS (IAF)

FM-QP-DILG-IAS-33-14 | Rev01 | 10.10.22

3 - Satisfactory (Auditor's performance is regularly competent and dependable.) 2 - Unsatisfactory (Auditor's performance is below what is expected.) 1 - Poor (Auditor's performance fails to meet expectations.)	Recommendations	S	M	A	R	T	
	Average						
Status in the IAR	<u>(Audit findings no.)</u> Consolidated <u>(Audit findings no.)</u> Integrated <u>(Audit findings no.)</u> Revised/Upgraded ___ Not Considered Reason: _____						

Prepared by:

Reviewed by: ___ (Overall Average Rating)

Auditor's Name over Signature/Date
Position

Team Leader's Name over Signature/Date
Position

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Process Owner	Division Chiefs	IAS Deputy QMR

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DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
**AUDITEE'S ACTION PLAN AND
IMPLEMENTATION STATUS (AAPIS)**
FM-QP-DILG-IAS-33-15 | Rev01 | 10.10.22

Audit Engagement No. :

Audit Engagement Title/Date of Audit:

Audit Recommendations	Action Plan				Status of Implementation as of _____		
	Activity/ies	Responsible Person/ Office	Timelines		Status (BP, FI, PI, NI)	Reason for partial/delay/ non-implementation of audit recommendation, if applicable	Action taken/ actions to be taken
			From	To			

Legend	Description	No.	%
BP	Best Practice - actions taken are beyond what is required by the audit recommendation and/or was recognized or awarded as best/innovative practice.		
FI	Fully Implemented - actions taken were adequate to fully comply with the audit recommendations.		
PI	Partially Implemented - ongoing implementation of the action plans and/or auditees action are inadequate to comply with the audit recommendations.		
NI	Not Implemented -action plan and/or action taken are not implemented or not responsive to the audit recommendations. Note: No submitted MOV does not automatically mean Not Compliant.		
TOTAL			

Submitted by:

Head of Office/Agency

Date

Prepared by	Reviewed by	Approved by
(sgd.) JESSICA M. BAYLON	(sgd.) (sgd.) MA. SUSAN D. BABASA/ATTY. BENJAMIN J. ZABALA, JR.	(sgd.) MARY ROSE L. VILCHEZ
Process Owner	Division Chiefs	IAS Deputy QMR



DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT

INTERNAL ASSESSMENT OF COMPLIANCE TO AUDIT RECOMMENDATION/S (IASCAREs)

FM-QP-DILG-IAS-33-16 | Rev01 | 10.1022

Audit Engagement No. :									
Audit Engagement Title/Date of Audit:									
Audit Recommendations	Auditee's Action Plan and Action Taken					IAS Assessment as of _____			
	Activity/ies	Responsible Person/ Office	Timelines		Actions Taken/ Auditee's Progress Update	Implementation Status	Period Assessed	Status of Compliance	Remarks*
			From	To					

Legend	Description	No.	%
BP	Best Practice- actions taken are beyond what is required by the audit recommendation and/or was recognized or awarded as best/innovative practice		
FC	Fully Compliant- actions taken were adequate to fully comply with the audit recommendations		
PC	Partially Compliant- ongoing implementation of the action plans and/or auditees action are inadequate to comply with the audit recommendations		
NC	Not Compliant- action plan and/or action taken are not implemented or not responsive to the audit recommendations <i>Note: No submitted MOV does not automatically mean Not Compliant.</i>		
	TOTAL		

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Assessed by:

Reviewed by:

Approved by:

Internal Auditor/s

Division Chief/s/Team Leader

IAS Head/Date

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Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
 DILG-NAPOLCOM Center, EDSA cor. Quezon Avenue, West Triangle, Quezon City
www.dilg.gov.ph

INTERNAL AUDIT FOLLOW-UP REPORT

(Audit Engagement Title)
 (Audit Engagement No.)

- I. Introduction
- II. Monitoring the Implementation of Approved Audit Recommendations
- III. Responsiveness of Actions Taken
- IV. Overall Assessment

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Prepared by: Always refer to the Documented Information Management System for the Controlled Copy

Auditor's Name over Signature/Date
Position

Team Leader's Name over Signature/Date
Position

Reviewed by:

Head of Internal Audit Service/Date

Approved by:

SECRETARY

Date

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Process Owner	Division Chiefs	IAS Deputy QMR



DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT

ATTENDANCE SHEET

FM-QP-DILG-IAS-33-18 | Rev01 | 10.10.22

AS Reference No : _____
Audit Engagement No. : _____
Audit Engagement Title : _____
Office : _____
Mode of Conduct : ☐ FACE-TO-FACE
☐ VIRTUAL CONFERENCE

NO.	NAME	POSITION/ DESIGNATION	OFFICE/ DIVISION/ UNIT	CONTACT NUMBER	SIGNATURE/DATE/TIME OF ACCOMPLISHMENT OF ATTENDANCE	
					ENTRY CONFERENCE (Date)	EXIT CONFERENCE (Date)
1						
2						
3						
4						
5						
6						
7						
8						
9						
Nth						

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Prepared by	Reviewed by	Approved by
(sgd.) JESSICA M. BAYLON Process Owner	(sgd.) MA. SUSAN D. BABASA/ATTY. BENJAMIN J. ZABALA, JR. Division Chiefs	(sgd.) MARY ROSE L. VILCHEZ IAS Deputy QMR



**AUDIT FEEDBACK SURVEY FORM****AUDIT FEEDBACK SURVEY FORM****(To be accomplished by DILG Personnel)**

Name of Office/Operating Unit:

Name of Service Provided:

Name of Action Officer (If applicable):

SURVEY MODE:

☐ In Person☐ ElectronicsDear Client (*Minamahal naming Kliyente*),

Kindly fill-up this survey form and reflect your impressions about our services and let us know your experience while transacting official business with us. **DILG-IAS shall comply with Republic Act No. 10173 or the Data Privacy act of 2012; any personal information you choose to share will be kept confidential.**

(Kung maari lamang pong pakipunan itong Sarbey at ilahad ang inyong masasabi sa aming naibigay na serbisyo. **Ang DILG-IAS ay sumusunod sa Batas Republika Blg. 10173 o ang Data Privacy Act of 2012; mananatiling confidential ang mga personal na impormasyon na inyong ibabahagi.**)

Client Type: ☐ **DILG Personnel** ☐ **Government Employee from another agency**
(Uri ng Kliyente) (Empleyado ng DILG) (Empleyado ng ibang Ahensiya ng Gobyerno)

☐ **LGU Representative** ☐ **Others: Please Specify:** _____
(Kinatawan ng LGU) (Iba pa: Tukuyin)

Age: ☐ **Below 18 y/o** ☐ **18-24 y/o** ☐ **25-34 y/o**
(Edad) ☐ **35-44 y/o** ☐ **45-54 y/o** ☐ **55-64 y/o** ☐ **65 y/o and above**

Gender: _____ **Region of residence:** _____ **Date:** _____
(Kasarian) (Rehiyon kung saan nakatira) (Petsa)

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Instructions/Panuto: Put a check mark (✓) beside the statement that best describes your awareness and experience in using the DILG Citizen's Charter (CC). The Citizen's Charter (CC) is an official document that reflects the services of a government agency/office including its requirements, fees, and processing times, among others. *Lagyan ng tsek (✓) sa tabi ng pahayag na naglalarawan ng inyong kaalaman at karansan sa paggamit ng Gabay ng Mamamayan ng DILG. Ang Gabay ng Mamamayan ay isang dokumento na nagpapakita ng mga serbisyo ng isang tanggapan ng pamahalaan at mga kaakibat nitong kahilingan, babayaran, at tagal ng pagpoproseso, atbp.*

For Onsite

CC1. Which of the following best describes your awareness of a CC? (*Alin sa mga sumusunod ang naglalarawan ng iyong kaalaman sa CC/Gabay?*)

- ☐ 1. I know what a CC is and I saw this office's CC. (*Alam ko kung ano ang Gabay, at nakita ko ang Gabay ng tanggapanang ito.*)
- ☐ 2. I know what a CC is but I did NOT see this office's CC. (*Alam ko kung ano ang Gabay, ngunit hindi ko nakita ang Gabay ng tanggapanang ito.*)
- ☐ 3. I learned of the CC only when I saw this office's CC. (*Nalaman ko lamang kung ano ang Gabay noong nakita ko ang Gabay ng tanggapanang ito.*)
- ☐ 4. I do not know what a CC is and I did not see one in this office. (Answer 'N/A' on CC2 and CC3) (*Hindi ko alam kung ano ang Gabay, at hindi ako nakakita ng Gabay sa tanggapanang ito. (Piliin ang N/A sa CC2 at CC3.)*)

CC2. If aware of CC (answered 1-3 in CC1), would you say that the CC of this office was: (*Kung alam ang Gabay, masasabi mo ba na ang Gabay ng tanggapanang ito ay:*)

- ☐ 1. Easy to see (*Madaling makita*) ☐ 4. Not visible at all (*Hindi makita*)
- ☐ 2. Somewhat easy to see (*Bahagyang nakikita*) ☐ 5. N/A
- ☐ 3. Difficult to see (*Mahirap makita*)

CC3. If aware of CC (answered codes 1-3 in CC1), how much did the CC help you in your transaction? (*Kung alam ang Gabay, gaano nakatulong ang Gabay sa iyong transaksyon?*)

- ☐ 1. Helped very much (*Lubos na nakatulong*) ☐ 3. Did not help (*Hindi nakatulong*)
- ☐ 2. Somewhat helped (*Bahagyang nakatulong*) ☐ 4. N/A

**For Online**CC1. Do you know about the Citizen's Charter? (*May alam ka ba tungkol sa Gabay ng Mamamayan?*)

- ☐ 1. Yes, aware before my transaction with this office. (*Oo, alam ko ang Gabay bago ang aking transaksyon sa ahensiyang ito.*)
- ☐ 2. Yes, but aware only when I saw the CC of this office. (*Oo, ngunit nalaman ko lamang noong nakita ko ang Gabay ng ahensiyang ito.*)
- ☐ 3. No, not aware of the CC. (Skip questions CC2 and CC3.) (*Wala akong alam tungkol sa Gabay. (Laktawan ang CC2 at CC3.)*)

CC2. If your answer to the previous question is Yes, did you see this office's CC? (*Kung ang iyong sagot sa nakaraang tanong ay Oo, nakita mo ba ang Gabay ng ahensiyang ito?*)

- ☐ 1. Yes, the CC was easy to find. (*Oo, madali kong nahanap ang Gabay.*)
- ☐ 2. Yes, but the CC was hard to find. (*Oo, ngunit nahirapan akong hanapin ang Gabay.*)
- ☐ 3. No, I did not see this office's CC. (*Hindi ko nakita ang Gabay ng ahensiyang ito. (Laktawan ang CC3.)*)

CC3. If your answer to the previous question is Yes, did you use the CC as a guide for the services you availed?

- ☐ 1. Yes, I was able to use the CC. (*Oo, nagamit ko ang Gabay.*)
- ☐ 2. No, I was not able to use the CC. (*Hindi ko nagamit ang Gabay.*)

Put a check mark (✓) on the column that corresponds to your satisfaction level and/or write your observations/comments. (**Lagyan ng tsek (✓) ang hanay ng numero na tumutugma sa inyong antas ng kasiyahan.**)

(5) Strongly Agree Lubos na sumasang ayon	(4) Agree Sumasang ayon	(3) Neither Agree nor Disagree <i>Sumasang ayon o hindi sumasang ayon</i>	(2) Disagree Hindi Sumasang ayon	(1) Strongly Disagree Lubos na hindi sumasang ayon

A. SERVICE DIMENSIONS

		5	4	3	2	1	N/A
SQD0 Overall Satisfaction	I am satisfied with the service of the DILG-IAS. (<i>Nasiyahan ako sa serbisyo na ibinigay ng DILG-IAS</i>)						
SQD1 Responsiveness	The Auditor/Audit Team is prepared in responding to the auditees' comments/justifications/clarifications/reactions during audit execution. (<i>Ang Taga-suri ay handa at natutugunan ang mga paglilinaw na inihain sa oras ng pagsusuri</i>)						
SQD2 Reliability	The Auditor/Audit Team displays professionalism in the delivery of the following activities : <ul style="list-style-type: none"> • Entry Conference • Actual Audit (Interview/Data Gathering) • Exit Conference (<i>Ang Taga-suri/Pangkat ng mga Taga-suri ay nagpakita ng propesyonalismo sa pagganap sa kabuuan ng mga gawain.</i>)						



AUDIT FEEDBACK SURVEY FORM

		5	4	3	2	1	N/A
SQD3 Access & Facilities	<p><i>The Auditor/Audit Team provides easy access to audit documents/requirements during the audit execution (e.g. ICC, links for MOV submission, Management Comment/s template, etc.).</i></p> <p><i>(Ang Taga-suri/Pangkat ng mga Taga-suri ay naglaan ng link upang madaling matunghayan ang mga kinakailangang dokumento sa pagsasagawa ng pagsusuri.)</i></p>						
SQD4 Communication	<p><i>The Auditor/Audit Team timely and properly communicated the audit objectives, scope, schedule, requirements, report and other communication requirements to the auditee/s.</i></p> <p><i>(Ang Taga-suri/Pangkat ng mga Taga-suri ay maagap at maayos na naipabatid sa mga susuriin ang mga layunin, saklaw, talatakdaan, kailangang dokumento, ulat, at iba pang komunikasyon.)</i></p>						
SQD5 Costs	<p><i>This document is UNCONTROLLED when DOWNLOADED and/or PRINTED. Always refer to the Documented Information Management System for the Controlled Copy</i></p> <p><i>Value for money spent on services rendered *</i></p> <p><i>(Tama ang kaukulang bayad para sa serbisyo o iba pang gastos para sa transaksyon)</i></p> <p><i>*not applicable</i></p>						
SQD6 Integrity	<p><i>The Auditor/Audit Team displays honesty, reliability and strong moral values and principles.</i></p> <p><i>(Ang Taga-suri/Pangkat ng mga Taga-suri ay nagpakita ng katapatan, pagka-maaasahan at matibay na moralidad at prinsipyo.)</i></p>						
SQD7 Assurance	<p><i>The Auditor/Audit Team followed the government and international standards and procedures for the effective conduct of audit (e.g. RPGIAM, ISO).</i></p> <p><i>(Ang Taga-suri/Pangkat ng mga Taga-suri ay sumunod sa mga alituntunin ng pamahalaan at pandaigdigang pamantayan at pamamaraan sa pagsasagawa ng epektibong pagsusuri.)</i></p>						
SQD8 Outcome	<p><i>Provided reliable and quality audit findings, observations supported with evidences and relevant audit recommendations that add value and improvement to the office.</i></p> <p><i>(Ang Taga-suri/Pangkat ng mga Taga-suri ay naglahad ng mga natuklasan sa pagsusuri na suportado ng ebidensiya at rekomendasyon na makakatulong sa pagpapabuti ng tanggapan.)</i></p>						



AUDIT FEEDBACK SURVEY FORM

FM-QP-DILG-IAS-33-19 | Rev02 | 04.06.23

B. SUGGESTION FOR IMPROVEMENT

(Mga mungkahi at obserbasyon para sa pagpapabuti ng serbisyo)

Name of Client (Optional) : _____
Contact Number (Optional) : _____
Date Accomplished : _____

Prepared by	Reviewed by	Approved by
(sgd.) JESSICA M. BAYLON	(sgd.) ANGELBERT I. TULAUAN	(sgd.) ATTY. BENJAMIN J. ZABALA, JR.
Process Owner	Division Chief/Next Higher Supervisor	IAS Deputy QMR

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DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT

PROVISION OF INTERNAL AUDIT SERVICES ENGAGEMENT LOGSHEET

Document Code		
FM-QP-DILG-IAS-33-20		
Rev. No.	Eff. Date	Page
01	02.15.24	1 of 1

Quality Objective 1: Timely approval of Audit Engagement Plan (AEP) not more than *seven (7) working days* upon receipt of approved Department Order.

Quality Objective 2: Timely approval of Consolidated Progress Assessment Report (PARE) not more than *1 working day* before the General Exit Conference.

Quality Objective 3: 80% of the Key Performance Indicators (KPI) of the PARE are accomplished.

Quality Objective 4: Timely submission of Audit Report to SILG not more than 30 WD from receipt of management comments with complete MOVs or per adjusted timeline due to critical changes/unforeseen events.

Quality Objective 5: 80% of the submitted Audit Recommendations (AR) were approved by SILG with no revisions.

Quality Objective 6: Timely release of IAsCAREs with Memo to auditee due for the quarter (20wd upon receipt of AAPIS with complete MOVs or 20wd after the set deadline based on the Audit Follow-up Program in case of non-submission of AAPIS, whichever is applicable).

Quality Objective 7: Timely submission to SILG of Audit Follow-up Report/s due for the quarter 15wd after transmittal of last IAsCAREs and accepted upon 1st submission.

Quality Objective 8: 90% of accomplished Audit Feedback Survey Forms have a rating of "Agree" or Strongly Agree" in all Service Quality Dimensions (SQDs)

FREQUENCY OF MONITORING: Quarterly
CURRENT PERIOD:

No.	Audit Engagement Title	Audit Period	Date		Result (≤7 wd)	Date		Result (≤1 wd)	No. of accomplished KPIs	Total No. of KPIs	Result (80%)	Date		Result (≤30 wd)
			AEP Approved	Department Order Approved		Consolidated PARE Approved	General Exit Conference conducted					Receipt of management comments with complete MOVs or per adjusted timeline due to critical changes/ unforeseen events	Audit Report Submitted	
Approval of Audit Engagement Plan			Approval of Consolidated PARE			Accomplishment of KPIs			Submission of Audit Report to SILG					
1														
2														
3														
4														
5														
nth														
TOTAL														

Prepared By	Reviewed By	Approved By
(sgd.) JESSICA M. BAYLON	(sgd.) ANGELBERT I. TULAUAN / ATTY. BENJAMIN J. ZABALA JR.	(sgd.) MARY ROSE L. VILCHEZ-MARIANO
Process Owner	Division Chiefs/Next Higher Supervisor	IAS Deputy QMR



Quality Objective 1: Timely approval of Audit Engagement Plan (AEP) not more than seven (7) working days upon receipt of approved Department Order.

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Quality Objective 8: 90% of accomplished Audit Feedback Survey Forms have a rating of "Agree" or Strongly Agree" in all Service Quality Dimensions (SQDs)

FREQUENCY OF MONITORING: Quarterly

CURRENT PERIOD:

[illegible]



Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
 DILG-NAPOLCOM Center, EDSA cor. Quezon Avenue, West Triangle, Quezon City
www.dilg.gov.ph

INTERNAL AUDIT SERVICE

AUDIT NOTIFICATION MEMORANDUM

(ANM Reference No.)

TO/FOR :

SUBJECT :

DATE :

Pursuant to Department Order No. _____ dated _____, the Internal Audit Service (IAS) is set to conduct the _____.

The general objectives of the audit are:

1. To determine the degree of compliance with existing laws, rules, regulations and managerial policies and operating procedures, including compliance with accountability measures and contractual obligations of (Program/System).
2. To evaluate input, process, output and outcome as to economy, efficiency, ethicality and effectiveness of the (Program) (for Operations Audit)
 or
 To evaluate the effectiveness of internal controls adapted in the (System/Process) to determine whether the control objectives are achieved. (for Management Audit)
3. To verify if implementation and effectiveness of actions taken to address audit recommendations reported as not compliant in the previous Internal Audit Follow-up Report (IAFR) (if any)

Item 3.3 of the Revised Philippine Government Internal Audit Manual (RPGIAM) provides that: "The auditees, which may refer to the different bureaus/services/ offices/units in the agency, play a cooperative role in the course of the conduct by the IAS/IAU of internal audit. In doing so, they are responsible for the following:

- a. Understand the audit objectives, scope, criteria and methodology;
- b. xxx **allow the IAS to have full, free and unrestricted access to all functions, premises, assets, personnel, records, and other documents and information that the IAS/IAU considers necessary in undertaking internal audit activities;**
 xxx"

In this regard, may we request the initial documents listed in the attached Matrix/List of Required Documents needed in order to understand the (Audit Area). We would appreciate receiving the requested documents on or before (7wds deadline) (Please upload through this link _____). If there are additional documents/references relevant to the audit that would better help us understand (Audit Area) kindly upload the same to the link provided.

We would also like to request for an initial meeting with your Office to orient us about your project management roles/responsibilities and other relevant information on the planning, implementation, monitoring and evaluation of the aforesaid _____ (Program/System). Accordingly, may we request that said orientation be scheduled on _____ (date) at _____ (time). Mr./Ms. _____ will be coordinating with your Office for the orientation venue and for other concerns regarding the audit. For related queries/concerns you may contact him/her through _____ (email address) or at telephone #892-565-52.

The requested initial documents and orientation are for our preparation of the Audit Engagement Plan which will define the specific audit objectives, scope and coverage, timelines, resources and other planning requirements to ensure the effective conduct of the audit.

Thank you for your cooperation and active participation in this internal audit engagement geared towards facilitating improvements in ensuring effective, efficient, economical and ethical (for Operations Audit) or effectiveness of internal control (for Management Audit) _____ (Program/System).

IAS Head

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DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
INVENTORY OF MOVs
FM-QP-DILG-IAS-33-22 | Rev00 | 10.10.22

IoM Reference No. : _____
Audit Engagement No. : _____
Audit Engagement Title/Date : _____
Audit Area : _____
Audit Team : _____

No.	Documents/ Records Requested (Generic name of the documents)	Type of Submission (Online/Physical/Both)	Date Submitted	Actual Documents/ Records Received (Description of the documents received; indicate whether sufficient or insufficient)
Initial Documents/Records: (Date requested: ____)				
1				
2				
3				
4				
5				
X				
Additional Documents/Records (Date requested: ____)				
1				
2				
3				
4				
5				
5				
X				

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JESSICA M. BAYLON

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MA/SUSAN D. BABABSA/
(sgd.)
ATTY. BENJAMIN J. ZABALA JR.

Division Chiefs

Approved By

(sgd.)
MARY ROSÉ L. VILCHEZ

IAS Deputy QMR

MASTER COPY



AUDIT AREA PROFILE

FM-QP-DILG-IAS-33-23 | Rev00 | 10.1022

AAP Reference No. : _____
Audit Engagement No. : _____
Audit Engagement Title : _____
Audit Area : _____

For Operations Audit

I. Relevant Laws, Rules, Regulations, Standards and Agreements

*legal bases/creation/planning/implementation/ monitoring stages, MOA/contracts/JVA
(organization-level)*

II. Functions/Mandate

(pertaining to the program or audit area)

III. Structure and Delivery Units

*(oversight/steering management, OPR, PMO, regional and field structure/counterpart and
involved offices)*

IV. Objectives

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(describe all relevant objectives- outcome, MFO, KPIs, OPB, OPCR, process objectives)

V. Strategies

*(to describe strategies for planning, implementation and monitoring per MOA/contracts/JVA
entered into)*

VI. Resources

*(describe personnel complement as of __ and budget resources for the current and previous year
and/or within the audit scope)*

VII. Operating and Support Systems

(Program/Projects/Activities/Systems/Processes to include IT programs/systems)

VIII. Manual of Operation and/or Policy Issuances

*(for the manual: salient features; describe outline/contents; info when published, version; for
issuances: title/subject, reference no. and date)*



AUDIT AREA PROFILE

FM-QP-DILG-IAS-33-23 | Rev00 | 10.1022

IX. Narrative Procedures/ Flowcharts

*with available documentation- cite the documents for reference
without available documentation- prepare narrative procedures/flowcharts as attachments
(what will appear here are listings only)*

X. Significant Accomplishments/ Organizational Performance

previous year and latest accomplishments (physical and financial) and performance and/or within the audit scope

XI. Stakeholders

(Clients/Beneficiaries)

XII. Previous Audit Reports

(relevant to the audit focus- significant and material COA findings, NC from ISO certifying body, other external assessment/evaluation)

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For Management Audit

I. CONTROL ENVIRONMENT

To include plan of organization(structure and staffing, management and personnel), coordinated methods and measures (planning system, financial management system, human resource management system, admin system, performance evaluation system, quality management system), control policies and measures (delegation of authority and supervision, segregation of duties, access over resources, assets and facilities, checking completeness of transaction documents and reports, verification, reconciliation of financial data and non-financial data).

II. RISK ASSESSMENT

To include risk identification, risk analysis, risk evaluation.

III. CONTROL ACTIVITY

To include risk response, control of production and service provision, corrective action, performance reviews and compliance reviews.



AUDIT AREA PROFILE

FM-QP-DILG-IAS-33-23 | Rev00 | 10.1022

IV. INFORMATION AND COMMUNICATION

To include records management, communication plan, citizen's charter, performance information and performance reports, SALN, consultation and dialogue between officials and staff, communication and feedback mechanism between the public service organization and its customers and other interested parties, IEC materials.

V. MONITORING

To include ongoing monitoring (regular and real-time basis done by Management, done by operating units, done by Management Division), separate evaluation and monitoring by oversight agencies/external organization.

Prepared by:

Reviewed by:

Auditor's Name over Signature/Date
Position

Team Leader's Name over Signature/Date
Position

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Process Owner	Division Chiefs	IAS Deputy QMR



Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
 DILG-NAPOLCOM Center, EDSA cor. Quezon Avenue, West Triangle, Quezon City
www.dilg.gov.ph

INTERNAL AUDIT SERVICE

AUDIT INQUIRY MEMORANDUM

(AIM Reference No.)

TO/FOR :

SUBJECT : REQUEST FOR CLARIFICATION/ADDITIONAL DOCUMENTS/INFORMATION

DATE :

(For audit planning)

With reference to the Audit Notification Memorandum dated _____, IAS would like to request for the following additional documents to further facilitate our understanding of your operations and activities:

1. MOV 1
2. MOV 2
3. MOV 3

(if deemed necessary)

Likewise, we would like to request for an initial meeting with your personnel to brief/discuss to us the following:

1. xxx
2. xxx
3. xxx

(or During conduct of audit)

(for clarification)

In view of the on-going conduct of Compliance and Management/Operations Audit in _____ (Audit Area), we would like to be clarified on the following:

1. xxx
2. xxx
3. xxx

We have provided a matrix where you can input your replies or clarifications which you may access through this link _____.

(if with request for additional documents)

Likewise, would like to request the following additional documents which will serve as supplemental reference/s of the audit:

1. MOV 1
2. MOV 2
3. MOV 3

We would appreciate receiving the requested documents on or before _____.
(7wd deadline of submission). Please upload to this link _____. If there are additional documents/references relevant to the audit that would better help us understand ____ (audit area), kindly upload the same to the link provided.

Mr./Ms. _____ will be coordinating with your office. He/she can be reached at _____ (email add and telephone) for other queries/concerns.

Thank you for your usual support and cooperation.

Team Leader

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Prepared by	Reviewed by	Approved by
(sgd.) JESSICA M. BAYLON	(sgd.) MA. SUSAN D. BABASA/ (sgd.) ATTY. BENJAMIN J. ZABALA, JR.	(sgd.) MARY ROSE L. VILCHEZ
Process Owner	Division Chiefs	IAS Deputy QMR



DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT

PROGRAM PHASES OF IMPLEMENTATION CHECKLIST

FM-QP-DILG-IAS-33-25 | Rev01 | 10.10.22

PPIC Reference No. : _____

Audit Engagement No. : _____

Audit Engagement Title : _____

Audit Duration : _____

Audit Objective/s : _____

Name of Program : _____

OPR/Delivery Units : _____

Component Projects : _____

Total Program Cost : _____

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AUDIT PLANNING			AUDIT EXECUTION		
	Target	Source/MOV	Actual	Source/MOV	Audit Notes
MAIN PROGRAM					
Outcome (Effective)					
Output (Ethical, Effective)					
Process (Efficient, Ethical)					
Input (Economical)					
SUB-PROGRAM/COMPONENT PROJECT 1					
Outcome (Effective)					

AUDIT PLANNING			AUDIT EXECUTION		
	Target	Source/MOV	Actual	Source/MOV	Audit Notes
Output (Ethical, Effective)					
Process (Efficient, Ethical)					
Input (Economical)					
SUB-PROGRAM/COMPONENT PROJECT 2					
Outcome (Effective)					
Output (Ethical, Effective)					
Process (Efficient, Ethical)					
Input (Economical)					

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Legends:

Effective	- Achieving expected result (Target output = Accomplishment) - Contributes to sectoral goals (Sectoral goals achieved)
Efficient	- Produced more output with same amount/number of resources (time, money and people) - Produced desired output with less amount/number of resources (time, money and people)
Economical	- Produced desired output with less amount/number of input (time, money, people)
Ethical	- Followed desired process and produced intended output without violations of the Code of Conduct and Ethical Standards or RA 6713

Prepared by:

Approved by:

Auditor's Name over Signature/Date

Head of Internal Audit Service/Date

Reviewed by:

Team Leader's Name over Signature/Date

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Process Owner	Division Chiefs	IAS Deputy QMR

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DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT

SYSTEM/PROCESS FLOWCHART

FM-QP-DILG-IAS-33-26 | Rev00 | 10.10.22

Flowchart Reference No. : _____

Audit Area/Office : _____

Audit Engagement No. : _____

System/Process : _____

Prepared by : Team Member/Date

Reviewed by: Team Leader/Date

Conforme: Auditee

Date: _____

Page ____ of ____

Process
Stage:

Stage 1

Stage 2

PROCESSING

REVIEWING

APPROVING

RECORDING

SAFEKEEPING

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ACTIVITY DETAILS:

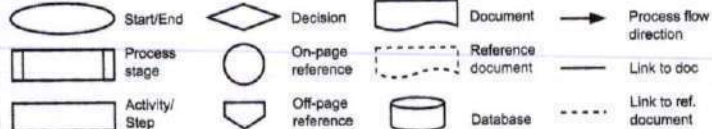
Performed by:

Position
<color>

Position
<color>

Position
<color>

LEGENDS:



Prepared by

Reviewed by

Approved by

(sgd.)

JESSICA M. BAYLON

Process Owner

(sgd.)

MA. SUSAND. BABASA/ATTY. BENJAMIN ZABALA, JR.

Division Chiefs

(sgd.)

(sgd.)

MARY ROSE L. VILCHEZ

IAS Deputy QMR

**HIGHLIGHTS OF AUDIT FINDINGS**

InAR Ref. No.	HIGHLIGHTS OF AUDIT FINDING/S (Criteria/Condition)	MANAGEMENT'S COMMENTS (To include supporting documents, if any)

InAR Ref. No.	OTHER AUDIT FINDING/S	MANAGEMENT'S COMMENTS

Prepared by: (as to audit findings)

Team Leader's Name over Signature/Date
Position

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Assistant Team Leader's Name over Signature/Date
Position

Team Members' Name over Signature/Date
Position

Accepted by:

Head of Office

Date: _____

Prepared by	Reviewed by	Approved by
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Process Owner	Division Chiefs	IAS Deputy QMR



DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
AUDIT FEEDBACK ANALYSIS REPORT
FM-QP-DILG-IAS-33-28 | Rev01 | 04.06.23

AFAR Reference No. : _____
Audit Engagement No. : _____
Audit Engagement Title : _____
Audit Duration : _____
Audit Objective/s : _____

PART I. CLIENT DEMOGRAPHIC

Number of Responses Received

Respondents per Client Type		Respondents per Age		Respondents per Gender	
DILG Personnel		Below 18		Male	
Government Employee from another agency		18-24		Female	
		25-34		LGBTQIA+1	
		35-44		Did not specify	
LGU Representative		45-54		1. LGBTQIA+ includes transgender and nonbinary/non-conforming identities.	
Others		55-64			
		65 and over			

PART II. SERVICE QUALITY DIMENSION (SQD) RATINGS

Item No.	Office	Per service Quality Dimension	Number of Responses					Total Count of Desired Response	Suggestion for Improvement/ Consideration	IAS Action Plan/Comments
			Strongly Agree	Agree	Neither Agree Nor Disagree	Disagree	Strongly Disagree			
1	Office	Overall Satisfaction								
		Responsiveness								
		Reliability								
		Access & Facilities								
		Communication								
		Cost								
		Integrity								

2	Office	Assurance								
		Outcome								
		Number of Respondents with Desired Response for all SQDs (1-8):								
		Overall Satisfaction								
		Responsiveness								
		Reliability								
		Access & Facilities								
		Communication								
		Cost								
		Integrity								
		Assurance								
		Outcome								
		Number of Respondents with Desired Response for all SQDs (1-8):								
		Total								

2 Desired response = a rating of "Agree" or "Strongly Agree"

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Prepared by:

Approved by:

Auditor's Name over Signature/Date

Head of Internal Audit Service/Date

Reviewed by:

Team Leader's Name over Signature/Date

Prepared By
(sgd.) JESSICA M. BAYLON
Process Owner

Reviewed By
(sgd.) ANGELBERT I. TILAUAN
Division Chief/Next Higher Supervisor

Approved By
(sgd.) ATTY. BENJAMIN J. ZABALA JR.
IAS Deputy QMR



DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
PROGRESS ASSESSMENT REPORT (PARE)
FM-QP-DILG-IAS-33-29 | Rev00 | 10.10.22

PARE Reference No. : _____
Engagement Title : _____
Period : _____

Team/s Composition

Team Leader : _____
Assistant Team Leader : _____
Team Member/s : _____

Component	Focus	Key Performance Indicators	MOV	Assesment Result(s)	Remarks (If unmet indicate reason(s)/Interventions)
A. Audit/Assessment Objectives are met as reflected in the findings and recommendations	Compliance Audit Objective: To determine the degree of compliance with existing laws, rules, regulations and managerial policies and operating procedures, including compliance with accountability measures and contractual obligations of _____ (Program)	1. No. of audit findings and recommendations on compliance 2. Percentage of compliance	Initial Audit Report (InAR)		
	Management Audit Objective: To evaluate the effectiveness of internal controls adapted in the _____ (System/Process) to determine whether the control objectives are achieved.	1. No. of audit findings and recommendations on internal control 2. Percentage of internal controls effectiveness			
	Operations Audit Objective: To evaluate input, process, output and outcome as to economy, efficiency, ethicality and effectiveness of the _____ (Program)	1. No. of audit findings and recommendations on 4Es 2. Percentage of 4Es ____% Economy ____% Efficiency ____% Ethicality ____% Effectiveness			

Component	Focus	Key Performance Indicators	MOV	Assesment Result(s)	Remarks (If unmet indicate reason(s)/Interventions)
	Follow-up Audit Objective: To monitor the progress of the committed Action plan by the auditees and evaluate whether actions undertaken were compliant to the audit recommendations.	No. of fully complied audit recommendations			
B. Findings and recommendations are based on facts and substantial evidence and in compliance with relevant laws, rules and regulations	Quality of Audit Findings and Audit Recommendations	Average rating of Quality of Audit Findings [1] completeness; 2) appropriateness; 3) relevance; 4) factual; 5) evidence-based] Average rating of Quality of Audit Recommendations [1] Specific; 2) Measurable; 3) Attainable; 4) Realistic; 5) Time-bound]	InAR (SPMS SI rating) Individual Audit Findings (total average rating of all members)		
	Quality of Work Papers	Average percentage of Quality of Work Papers 1) correct (accurate); 2) complete; 3) clear; 4) concise (few words); 5) coherent (organized) - averaging per audit findings (no. of WP referred) - total average	Work Papers (Walkthrough Test and Test of Control)		
C. Internal auditing standards (NGICS, PGIAM and other relevant standards) pursuant to DBM rules and regulations are applied	Compliance to Audit Process/ Procedure (Based on planned arrangements as indicated in the approved Audit Work Program)	Percentage of met items in the Audit Work Program	Audit Work Program		

Component	Focus	Key Performance Indicators	MOV	Assesment Result(s)	Remarks (If unmet indicate reason(s)/Interventions)
D. Findings and recommendations promote the adequacy of internal control pursuant to DBM rules and regulations	Findings and recommendations addressed gaps, weaknesses and deficiencies of ICS	No. of audit findings and recommendations on internal control	IAFIAR		
E. High standards of ethics and efficiency of public officials and employees are observed pursuant to CSC rules and regulations.	On efficiency: 1. Scope (audit areas) including sampling 2. Cost On ethics: 3. Discharged duties with utmost responsibility, integrity, competence and uphold public interest over personal interest based on RA 6713	Planned vs Actual 1. Scope 2. Cost 3. Rating on Individual Assessment on Demonstration of IA Principles	1.AEP, IAR 2.OPB Accomplishment Report 3. Individual Assessment on Demonstration of IA Principles (PMES)		

Total Met

OVERALL ASSESSMENT

(Describe results of assessment)

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Prepared by:

Reviewed by:

Approved by:

Auditor's Name over Signature/Date
Position

Team Leader's Name over Signature/Date
Position

Head of Internal Audit Service/Date

Prepared By	Reviewed By	Prepared By
(sgd.) JESSICA M. BAYLON	(sgd.) (sgd.) MA. SUSAN D. BABABSA / ATTY. BENJAMIN J. ZABALA JR.	(sgd.) MARY ROSE L. VILCHEZ
Process Owner	Division Chiefs	IAS Deputy QMR

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DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT

COMPLETION ASSESSMENT REPORT (ComARe)

FM-QP-DILG-IAS-33-30 | Rev00 | 10.10.22

ComARe Reference No. : _____

Engagement Title : _____

Period : _____

Team/s Composition

Team Leader : _____

Assistant Team Leader : _____

Team Member/s : _____

Components	Focus	Key Performance Indicators	MOV	Assesment Result	Remarks (If unmet indicate reason(s)/Interventions)
A. Overall effectiveness and efficiency of the IAS/IAU in accordance with DBM rules and regulations and the agency's policies and standards;	To include Audit Reporting to Audit Follow-up accomplishments Effectiveness: 1. Consolidated PARE results 2. Relevant SPMS targets 3. QO rating 4. Audit Work Program 5. Target outputs 6. Feedback Survey Efficiency: - Budget Plan vs Actual	Effectiveness: 1. PARE overall rating 2. SPMS output rating, 3. QO rating, 4. Audit Work Program rating 5. No. of target outputs vs actual accomplished 6. AFSF rating Efficiency: Physical and Financial Accomplishments (output > input, met intended outputs with lesser input)	Effectiveness: 1. Updated PARE (Audit Planning to Follow-up) 2. SPMS output rating, 3. QME 4. Audit Work Program 5. Summary of Audit Team Roles and Responsibilities 6. CSS Monitoring Logsheets Efficiency: OPB and Accomplishment Report		
B. Findings and recommendations which are based on facts and substantial evidence and in compliance with relevant laws, rules and regulations;	No. of audit recommendations	No. of SILG approved audit recommendations	IAR		
	Quality of Audit Findings and Audit Recommendations	Average rating of Quality of Audit Findings [1] completeness; 2) appropriateness; 3) relevance; 4) factual; 5) evidence-based] Average rating of Quality of Audit Recommendations [1] Specific; 2) Measurable; 3) Attainable; 4) Realistic; 5) Time-bound]	Consolidated rating of Item B of PARE results		



DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
COMPLETION ASSESSMENT REPORT (ComARe)
FM-QP-DILG-IAS-33-30 | Rev00 | 10.10.22

OVERALL ASSESSMENT

(Describe results of assessment)

Prepared by:

Reviewed by:

Approved by:

Auditor's Name over Signature/Date
Position

Team Leader's Name over Signature/Date
Position

Head of Internal Audit Service/Date

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(sgd.)
JESSICA M. BAYLON
Process Owner

Reviewed By
(sgd.) (sgd.)
MA. SUSAN D. BABABSA / ATTY. BENJAMIN J. ZABALA JR.
Division Chiefs

Prepared By
(sgd.)
MARY ROSE L. VILCHIZ
IAS Deputy QMR

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Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
 DILG-NAPOLCOM Center, EDSA cor. Quezon Avenue, West Triangle, Quezon City
www.dilg.gov.ph

ENTRY/EXIT CONFERENCE NOTES

(En/ExCN Reference No)

Date: _____ Time: _____

Venue: _____

I. ATTENDANCE:

Present: *(Auditees and Auditors)*

Name	Position/Designation	Office
Auditees		
Auditors		

II. PRELIMINARIES

(what time the meeting started, introductions, welcome remarks, opening messages)

III. HIGHLIGHTS OF THE DISCUSSION

(for entry: discussion of audit objectives, scope, methodology, Schedule/timelines etc.,/ for exit: presentation and discussion of audit findings and auditee's comments)

Agenda Item	Highlights of Discussion	Agreements/Resolutions
<i>(for entry conference)</i>		
1. to confirm the agreement of all participants to the audit plan;	<ul style="list-style-type: none"> • Audit Objectives • Audit Scope and Coverage • Audit Methodology 	
2. to introduce the audit team and their roles;	<ul style="list-style-type: none"> • Audit Team and Roles • Auditees' Responsibilities • Assistance from Management • Documents Needed for Audit 	
3. to ensure that all planned activities included in the audit plan can be performed;	<ul style="list-style-type: none"> • Audit Timelines • Audit Outputs • Other Arrangements (Use and reproduction of Internal Audit Report, Auditee's Feedback, Audit Follow-up) 	
4. to discuss previous audit recommendations	<ul style="list-style-type: none"> • Previous audit recommendations 	

Agenda Item	Highlights of Discussion	Agreements/Resolutions
Other matters: <ul style="list-style-type: none"> Status of Submission of Initial Documents Requested Next Steps Other issues 		
<i>(for exit conference)</i>		
AGENDA: To discuss the highlights of the audit findings with the auditee and/or the responsible official who has sufficient knowledge about the audit area; and to get the auditee's comments (management comments) and insights about the significant audit issues as a way of validating the audit findings.		
Highlights of Audit Findings	Management Comments and Insights <i>(If no comment, indicate "Accepted")</i>	
Finding No.1		
Finding No. 2		
Finding No. X		
Other matters: <ul style="list-style-type: none"> Management comments and status of actions taken on Interim Audit Findings Compliance to Previous Audit Recommendations Next Steps Other issues 		

IV. CONCLUSION/WRAP-UP

*(for entry: summary of issues discussed for the audit plan, auditee's view and expectations;
for exit: summary of issues discussed agreements including succeeding activities)*

V. ADJOURNMENT

The meeting ended at _____.

Prepared by:**Approved by:**

Team Member's Name over Signature
Position

Team Leader's Name over Signature/Date
Position

Concurred in:

(Signature _____ above _____ Name _____ and _____ Position)
Authorized Representative (or highest official present during the conference)

Prepared by	Reviewed by	Approved by
(sgd.) JESSICA M. BAYLON	(sgd.) MA. SUSAN D. BABASA/ (sgd.) ATTY. BENJAMIN J. ZABALA, JR.	(sgd.) MARY ROSE L. VILCHEZ
Process Owner	Division Chiefs	IAS Deputy QMR

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DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
 DILG-NAPOLCOM Center, EDSA cor. Quezon Avenue, West Triangle, Quezon City
www.dilg.gov.ph

INTERNAL AUDIT SERVICE

INTERIM AUDIT MEMORANDUM

IAM Reference No.

FOR/TO :

ATTENTION :

SUBJECT : **INTERIM AUDIT FINDINGS NO.1 ON** ____ *(subject area of findings)*

DATE :

In relation to the ongoing (audit title) *Operations Audit on ELCAC* pursuant to DO No. ____ dated ____, we have audited the ____ *(subject area of findings)* covering the period ____ to ____.

The audit revealed that ____ *(audit conclusion)*, contrary to ____ *(audit criteria- reference no. and date)*.

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1. ____ *(Audit criteria 1)* provides that ____ *(state the provision)*, however the following non-compliance was noted:

1.1 *(state condition with facts and verifiable evidence)*

1.2

1.X

(State specific cause)

2. The ____ *(Audit criteria 2)* which requires that ____ *(state the provision)* was not complied as follows:

2.1

2.2

2.X

(State specific cause)

3. ____ *(state the provision)* per ____ *(audit criteria X)* was not met:

3.1

3.2

X

(State specific cause)

4. Pursuant to ____ *(audit criteria X)* which prescribes that ____ *(state the provision)*, the following deviations were noted:

4.1

4.2

X

(State specific cause)

X. Identified below are violations on _____ "..." (audit criteria X) which requires that _____ (state the provision):

X.1

X.2

X

(State specific cause)

or

Probable Cause (State general probable cause)

We recommend that:

1.

2.

X.

The foregoing non-compliances are significant deficiencies/breakdown thus, your comments and immediate action is required which you shall have to report during the exit conference on _____. Thereafter, your official reply to this IAM together with supporting documents shall be submitted not later than ____ (5wd after the exit conference). You may email at _____ or upload the documents to this link _____.

For queries/concerns regarding this IAM, Auditor _____ can be reached at _____ (email add and telephone). This document is UNCONTROLLED when DOWNLOADED and/or PRINTED.

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Thank you for your usual support and cooperation.

Team Leader's Name over Signature/Date

Head of Internal Audit Service/Date

Received by:

Signature over printed name/Date

Position

Prepared by	Reviewed by	Approved by
(sgd.) JESSICA M. BAYLON	(sgd.) MA. SUSAN D. BABASA/ (sgd.) ATTY. BENJAMIN J. ZABALA, JR.	(sgd.) MARY ROSE L. VILCHEZ
Process Owner	Division Chiefs	IAS Deputy QMR

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DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT

Audit Feedback Data Sheet

FM-QP-DILG-IAS-33-33 | Rev00 | 04.06.23

Office: Internal Audit Service

Procedure Title/Service Provided: Provision of Internal Audit Services

Covered Period: _____

NO.	DATE INTERNAL AUDIT SERVICES RENDERED	DATE AFS FORM RECEIVED	DEMOGRAPHIC QUESTIONS			SERVICE QUALITY DIMENSION (SQD) QUESTIONS									FREE RESPONSE
			Client Type	Age	Gender	Overall Satisfaction (SQD0)	Responsiveness (SQD1)	Reliability (SQD2)	Access & Facilities (SQD3)	Communication (SQD4)	Costs (SQD5)	Integrity (SQD6)	Assurance (SQD7)	Outcome (SQD8)	
1															
2															
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5															
6															
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9															
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Prepared By
<div>{ Name Here }</div>
Date:
{ Position Title Here }

Noted By
<div>{ Name Here }</div>
Date:
{ Position Title Here }

Prepared By
<div>(sgd.)</div> <div>JESSICA M. BAYLON</div>
Process Owner

Reviewed By
<div>(sgd.)</div> <div>ANGELBERT L. TILAÚAN</div>
Division Chief/Next Higher Supervisor

Approved By
<div>(sgd.)</div> <div>ATTY. BENJAMIN J. ZABALA JR.</div>
IAS Deputy QMR



DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
**MASTER LIST OF MAINTAINED
INTERNAL DOCUMENTED INFORMATION**

Document Code		
FM-SP-DILG-01A-02		
Rev. No.	Eff. Date	Page
00	06.15.21	1 of 2

Name of Bureau/Service/Office: Internal Audit Service

DOCUMENT CODE	DOCUMENT TITLE	REVISION					
		00	01	02	03	04	05
Provision of Internal Audit Services							
QP-DILG-IAS-33	Provision of Internal Audit Services Quality Procedure	06.15.21	10.10.22	04.06.23			
QO-QP-DILG-IAS-33	Provision of Internal Audit Services Quality Objective	06.15.21	10.10.22	04.06.23	02.15.24		
QME-QP-DILG-IAS-33	Provision of Internal Audit Services Quality Monitoring and Evaluation	06.15.21	10.10.22	04.06.23	02.15.24		
FM-QP-DILG-IAS-33-01	Audit Engagement Plan	06.15.21	10.10.22				
FM-QP-DILG-IAS-33-02	Compliance Checklist	06.15.21	10.10.22				
FM-QP-DILG-IAS-33-03	Initial Audit Report (InAR)	06.15.21	10.10.22				
FM-QP-DILG-IAS-33-04	Internal Audit Report (IAR)	06.15.21	10.10.22				
FM-QP-DILG-IAS-33-05	Audit Work Program	06.15.21	10.10.22				
FM-QP-DILG-IAS-33-05A	Audit Follow-Up Work Program	10.10.22					
FM-QP-DILG-IAS-33-05B	Summary of Audit Team Roles and Responsibilities	10.10.22					
FM-QP-DILG-IAS-33-06	Notice of Entry/Exit Conference Memorandum (Attachments: Entry Conference Briefer, Attendance Confirmation Sheet)	06.15.21	10.10.22				
FM-QP-DILG-IAS-33-06A	Entry Conference Briefer	10.10.22					
FM-QP-DILG-IAS-33-06B	Attendance Confirmation Sheet	10.10.22					
FM-QP-DILG-IAS-33-07	Management Audit Checklist	06.15.21	10.10.22				
FM-QP-DILG-IAS-33-07A	Operations Audit Checklist	10.10.22					
FM-QP-DILG-IAS-33-08	Interview Notes	06.15.21	10.10.22				
FM-QP-DILG-IAS-33-09	Walkthrough Test (For ICC)	06.15.21	10.10.22				
FM-QP-DILG-IAS-33-09A	Walkthrough Test (For Process)	10.10.22					
FM-QP-DILG-IAS-33-10	Test of Control Work Paper (For ICC)	06.15.21	10.10.22				
FM-QP-DILG-IAS-33-10A	Test of Control Work Paper (For Process)	10.10.22					
FM-QP-DILG-IAS-33-11	Summary of Control Attributes (DELETED)	06.15.21					
FM-QP-DILG-IAS-33-12	Summary of Effective Controls (DELETED)	06.15.21					

DOCUMENT CODE	DOCUMENT TITLE	REVISION					
		00	01	02	03	04	05
Provision of Internal Audit Services							
FM-QP-DILG-IAS-33-13	Summary of Gaps (SOG)	06.15.21	10.10.22				
FM-QP-DILG-IAS-33-14	Individual Audit Findings (IAF)	06.15.21	10.10.22				
FM-QP-DILG-IAS-33-15	Auditee's Action Plan Implementation Status (AAPIS)	06.15.21	10.10.22				
FM-QP-DILG-IAS-33-16	Internal Assessment of Compliance to Audit Recommendation/s (IAsCAREs)	06.15.21	10.10.22				
FM-QP-DILG-IAS-33-17	Internal Audit Follow-Up Report	06.15.21	10.10.22				
FM-QP-DILG-IAS-33-18	Attendance Sheet	06.15.21	10.10.22				
FM-QP-DILG-IAS-33-19	Audit Feedback Survey Form	06.15.21	10.10.22	04.06.23			
FM-QP-DILG-IAS-33-20	Engagement Logsheets	10.10.22	02.15.24				
FM-QP-DILG-IAS-33-21	Audit Notification Memorandum	10.10.22					
FM-QP-DILG-IAS-33-22	Inventory of MOVs	10.10.22					
FM-QP-DILG-IAS-33-23	Audit Area Profile	10.10.22					
FM-QP-DILG-IAS-33-24	Audit Inquiry Memorandum	10.10.22					
FM-QP-DILG-IAS-33-25	Program Phases of Implementation Checklist	10.10.22					
FM-QP-DILG-IAS-33-26	System/ Process Flowchart	10.10.22					
FM-QP-DILG-IAS-33-27	Highlights of Audit Findings (HAF)	10.10.22					
FM-QP-DILG-IAS-33-28	Audit Feedback Survey Analysis Report	10.10.22	04.06.23				
FM-QP-DILG-IAS-33-29	Progress Assessment Report (PARE)	10.10.22					
FM-QP-DILG-IAS-33-30	Completion Assessment Report (ComARE)	10.10.22					
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