



**INTERNAL AUDIT SERVICES  
OFFICE**

**CITIZEN'S CHARTER**



## 1. Internal Audit

Internal audit is the evaluation of management controls and operations performance, and the determination of the degree of compliance of internal control with laws, regulations, managerial policies, accountability measures, ethical standards, and contractual obligations. It involves the appraisal of the plan of the organization and all the coordinated methods and measures, in order to recommend courses of action on matters relating to operations and management control. (*DBM Internal Audit Manual for LGUs (2023), 3rd edition*)

<b>Office or Division:</b>	Internal Audit Services Office
<b>Classification:</b>	Simple, Complex, or Highly Technical (varies per project)
<b>Type of Transaction:</b>	G2G – Government-to-Government
<b>Who may avail:</b>	All Offices of LGU – San Francisco, Agusan del Sur

<b>Checklist of Requirements:</b>	<b>Where to Secure:</b>
One (1) original copy of Endorsement Letter/ Written Instructions from the Municipal Mayor to conduct audit	Office of the Mayor

Client Steps	Agency Actions	Fees to be Paid	Processing Time	Person Responsible
1. Submit the Endorsement Letter/ Written Instructions from the Mayor to the IAS Office.	1.0. Receive the Endorsement Letter/Written Instructions and forward to the Head of IAS	None	5 minutes	<i>Internal Audit Staff</i> IAS
	1.1. Evaluate if the audit request is under the scope of IAS.	None	2 hours	<i>Head</i> IAS
	1.2.1. If audit request is <b>NOT</b> under the scope of IAS:			
	1.2.1.1. Prepare a letter stating the basis why the audit request is declined	None	4 hours	<i>Internal Audit Staff</i> IAS
	1.2.1.2. Review and approval of the letter	None	2 hours	<i>Head</i> IAS
	1.2.1.3. Submit the letter to the requesting party and copy furnished to the Municipal Mayor.	None	25 minutes	<i>Internal Audit Staff</i> IAS

1.2.2. If audit request is under the scope of IAS:			
1.2.2.1. Perform preliminary understanding of the system or process to be audited	None	4 hours	<i>Head IAS</i>
1.2.2.2 Assign and discuss the Project to the IAS staff	None	4 hours	<i>Head IAS</i>
1.3. Prepare engagement letter	None	1 working day (depending on the nature of the project)	<i>Head IAS</i>
1.4. Conduct Entrance Conference	None	2-3 hours (depending on the nature of the project)	<i>Auditees, Internal Audit Staff &amp; Head IAS</i>
1.5. Conduct of Audit	None	20 working days (depending on the nature of the project)	<i>Internal Audit Staff &amp; Head IAS</i>
1.6. Draft audit observations and recommendations	None	3 working days (depending on the nature of the project)	<i>Internal Audit Staff &amp; Head IAS</i>
1.7. Conduct Exit Conference	None	2-3 hours (depending on the nature of the project)	<i>Auditees, Internal Audit Staff &amp; Head IAS</i>
1.8. Draft audit report and submit to the Head of IAS for review and approval	None	3 working days (depending on the nature of the project)	<i>Internal Audit Staff IAS</i>

	1.9 Review and approval of audit report	None	3 working days (depending on the nature of the project)	<i>Head IAS</i>
	1.10. Submit copy of audit report to the requesting party and copy furnished to the Municipal Mayor	None	30 minutes	<i>Internal Audit Staff IAS</i>
<b>TOTAL</b>				
If request is: <ul style="list-style-type: none"> <li>• Not under the scope of IAS:</li> </ul>		None	1 working day, 30 minutes	
<ul style="list-style-type: none"> <li>• Under the scope of IAS:</li> </ul>		None	32 working days, 35 minutes (depending on the nature of the project)	