



**ACCOMPLISHMENT REPORT
FY 2022**

MANDATE

The PIACO is mandated to conduct an evaluation or appraisal of the Internal Control System to determine if internal controls are well designed and properly implemented. It is also mandated to conduct compliance audit, management audit and operations audit.¹

VISION

An independent, accountable and efficient Internal Audit Office committed to advancing an Efficient Government Service Delivery through an effective management control, governance processes and operations performance.

MISSION

To support the Provincial Government of Isabela in the effective performance of its responsibilities by appraising the effectiveness of its internal controls, thereby enhancing management controls, governance process and operations performance, in order to achieve optimum productivity and Efficient Government Service Delivery.

CORE VALUES

Professional Competence

The PIACO maintains and applies the required professional knowledge, skills, and experience in the performance of its internal audit functions.

Integrity

The PIACO exhibits honesty, straightforwardness, and truthfulness in all of its professional and business dealings.

Accountability

The PIACO takes responsibility for all its actions, inputs and decisions.

Confidentiality

The PIACO refrains from disclosing information acquired without appropriate authorization unless there is a legal or professional obligation to do so.

Objectivity

The PIACO performs its duties without bias, conflict of interest or undue influence or for its own interest.

¹ PGIAM, page 108



FUNCTIONAL STATEMENT

Internal Audit, as defined, is the evaluation of management controls and operations performance, and the determination of the degree of compliance with laws, regulations, managerial policies, accountability measures, ethical standards, and contractual obligations. It involves the appraisal of the plan of organization and all the coordinated methods and measures, in order to recommend courses of action on matters relating to operations and management control. Internal audit, being a separate component of internal control, is instituted to determine whether internal controls are well designed, and properly operated.²

The functions of the PIACO mainly is a conduct of Management and Operations Audit to determine the degree of compliance with laws, regulations, managerial policies, accountability measures, ethical standards, and contractual obligations.

Management Audit is the separate evaluation of the effectiveness of internal controls adopted in the operating and support services units/systems to determine whether they achieve the control objectives over a period of time or as of a specific date. This includes the determination of the degree of compliance of control or supervision with laws, regulations, managerial policies, accountability measures, ethical standards and contractual obligations covering specific timeframes. It is a review and appraisal of the systems and processes, organizational and staffing structures, operations and management practices, records, reports, and performance standards of the agencies/unit concerned.³

Operations Audit is a separate evaluation of the outcome, output, process, and input to determine whether government operations, programs, and projects are effective, efficient, ethical and economical (4Es). It likewise includes the determination of the degree of compliance of supervision or controls with laws regulations, managerial policies, accountability measures, and contractual obligations. It involves an evaluation of whether or not performance targets and expected results were achieved.⁴ This is not yet implemented by the Office since it has focused on Management audit as mandated by the Head of Agency as a priority.

ACCOMPLISHMENT

1. The PIACO conducted an evaluation of Management Controls through the review of financial documents to determine whether effective controls is implemented, vis-a-vis the degree of compliance with laws, regulations, managerial policies, accountability measures, ethical standards and contractual obligations. The Review of Financial documents includes, among others, implementation of controls on the following procedures: [PGI-BAC-LL-001](#) Procurement Control Procedure (Purchasing Process); [PGI-PGSO-LL-002](#) Small Value Procurement Control Procedure (Purchasing Process); [PGI-PBO-LL-001](#) - Budget Control Procedures (Processing of OBRs); [PGI-ACCT-LL-001](#)-Accounting Operations Control Procedure (Disbursement Process & payroll preparation).

² RPGIAM, page 5

³ RPGIAM, page 10

⁴ RPGIAM, Page 13



PROVINCIAL INTERNAL AUDIT AND CONTROL OFFICE

Correspondingly, results of the review follows:

- 1.a. 100% or all of the 27,588 sets of financial documents received were efficiently reviewed on a timely manner or within the prescribed processing time in accordance with RA 11032, the Ease of doing Business and Efficient Government Service Delivery Act of 2018;
 1. b. 4.71% of the 27, 588 or 1300 sets have minor findings and were returned for action and/or compliance of the documentary requirements and/or documentary discrepancies;
 1. c. 99.23% or 1290 of the 1300 findings were fully complied and 0.77% or 10 sets were cancelled;
 - 1.d. 1.53 average number of working days for the action and/or compliance of documentary requirements and/or documentary discrepancies.
2. In support to the Implementation and/or compliance on Executive Agenda/issuances that implement policies, plans, programs, The PIACO has accomplished on a timely action and/or compliance all Five hundred Ninety-Seven (597) Executive Orders, Memorandums, Issuances, Orders, and/or Communications received.
3. In Support to the achievement of a quality, strengthened positive institutional image for PG-Isabela as an LGU that is compliant with laws, policies and procedures which is distinguished in service delivery, the PIACO has the following accomplishments:
- 3.1. Assisted in the implementation and upgrading of ISO 9001:2008 to 9001:2015. The PGI has received its attestation that it has been assessed against the requirements of ISO 9001:2015 Quality Management System and has been recommended for Certification. Likewise, the PIACO has received, reviewed and maintained one hundred eighty-three (183) sets of ISO Records;
 - 3.2. Assisted in the efficient and timely compliance on the uploading and posting of all the 2022 Annual and four (4) Quarterly required documents in the DILG Full Disclosure Policy portal (<https://fdpp.dilg.gov.ph>) and in three (3) conspicuous places @Provincial Capitol, Isabela Museum and Library, and GFNDY Hospital;
 - 3.3. Assisted in the efficient and timely compliance on the uploading of two (2) Semesters Reporting Forms and attachments in the DILG Peace and Order and Public Safety Plan-Policy Compliance Monitoring System (POPS-PCMS) (<https://pops.dilg.gov.ph>);
 - 3.4. Assisted in the efficient and timely compliance on the uploading of documents in In the DILG Anti-Drug Abuse Council Functionality Monitoring System (ADAC-FMS) (<https://adac.dilg.gov.ph>);
 - 3.5. Assisted in the updating and submission of Citizen's Charter and ARTA Compliance Report in accordance and/or compliance with R.A. No. 11032, or the Ease of Doing Business and Efficient Government Service Delivery Act of 2018;



PROVINCIAL INTERNAL AUDIT AND CONTROL OFFICE

4. An Internal Auditor should commit to the highest degree of professional competence, both in the technical and ethical sense, through empowerment and continuing self-development. He/she must possess and continually develop the knowledge, skills and other competencies needed to perform their responsibilities in order to continually enhance the quality of audit⁵.


Accordingly, the officers and staff of PIACO have undergone thru online platform and face-to-face, seventy-three (73) seminars, trainings and workshops and Annual Conventions in the year 2022. Among others: Management Audit; Operations Audit; Effective Audit Report Writing; Remote Auditing in the Public Sector; Information Systems Audit Fundamentals; Negotiation Skills for Internal Auditors; Basic Internal Control for Non-Accountants; and two (2) Annual Capacity Development program initiated by the Provincial Administrator's Office in collaboration with four (4) offices including this Office. The First one entitled Devolution and Capacity Development and Values Coaching, is a Development Course on Devolution and Capacity Development Plan, and Communication strategy/Plan in line with the ongoing Devolution Program of the National Government. Part also of the activity is a Refresher Course on Etiquette, Ecumenism in the workplace, and Membership in a Cooperative. The Second one is an Orientation Course dubbed as "Unboxing: Protocol Pointers, Online conduct to learn and Socmed phrases to unlearn"

5. The Head of PIACO and/or PIACO personnel has complied and/or attended and/or participated in the following:

- a) Department Head's/Committee Member's Meetings
- b) Budget Deliberations and/or Hearings
- c) One (1) Million Reforestation Target Action (RTA) Project
- d) Todas Dengue todo na 'to ika-siyam na kagat
- e) Other functions, tasks, meetings, programs and activities as required/needed.

The PGI has once again passed the Seal of Good Local Governance (SGLG). A Seal that gives distinction to remarkable local government performance across several areas, and highlights integrity and good performance. It is an honor and privilege to be part of the PGI. The PIACO personnel in turn commits to uphold the PG-Isabela's institutional Vision -An LGU that is responsive, sincere, and compassionate, and is distinguished in service delivery- by discharging its duties and functions with utmost responsibility, integrity, competence and loyalty, and to adhere to the principle of "A public office is a public trust".

Submitted by:


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Head, PIACO

⁵ RPGIAM, Page 30