

REITERATING COMPLIANCE WITH A.O. 70, S. 2003 “STRENGTHENING OF THE INTERNAL CONTROL SYSTEMS OF THE GOVERNMENT OFFICES, AGENCIES, GOVERNMENT-OWNED AND/OR CONTROLLED CORPORATIONS,...

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/49e3cfc4c730/>

Administrative Order (AO) No. 70 dated 14 April 2003 was issued to strengthen the internal control systems of the government offices, agencies, government-owned and/or controlled corporations including government financial institutions, state universities and colleges and local government units by creating Internal Audit Service (IAS) in their respective offices.

The Department of Budget and Management (DBM), thereafter, issued Budget Circular No. 2004-4 dated 22 March 2004 providing for the "Guidelines on the Organization and Staffing of Internal Auditing Units (IAUs)" consistent with A.O. 70, s. 2003.

In the Presidential Anti-Corruption Workshop held on 15-17 December 2004, the 22-Integrity Development Action Plan (IDAP) National Framework was developed and presented to the President. This includes Prevention Action Plan No. 1: "Strengthen Internal Control Through Institutionalization of Internal Audit Unit".

In line with its implementation, all heads of agencies are therefore enjoined to: (a) create an Internal Audit Service in their respective offices in compliance with AO 70, s. 2003; (b) observe the guidelines set forth under DBM Budget Circular No. 2004-4; and (c) submit report of compliance with AO 70, s. 2003 and DBM Budget Circular No. 2004-4 to the Office of the Executive Secretary.

Adopted: 18 Aug. 2005

By authority of the President:

(SGD.) EDUARDO R. ERMITA
Executive Secretary

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.