

“A RESOLUTION ENACTING PROVINCIAL ORDINANCE NO. 01-2012, AN ORDINANCE CREATING THE INTERNAL AUDIT UNIT UNDER THE OFFICE OF THE PROVINCIAL GOVERNOR WITH ITS CORRESPONDING STAFFIN...

RESOLUTION NO. 019-2012, February 06, 2012

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EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG PANLALAWIGAN OF LANA DEL NORTE HELD AT THE SANGGUNIANG PANLALAWIGAN SESSION HALL, PROVINCIAL CAPITOL BUILDING, PIGCARANGAN, TUBOD, LANA DEL NORTE, ON FEBRUARY 06, 2012.

Present:

Hon. Irma Umpa Ali,
Vice Governor,
Presiding Officer,

Hon. Benny P. Baguio Floor Leader,

Hon. Grecille I. Matalines Member,

Hon. Baldomero N. Zamora, Member,

Hon. Alexander A. Ali, Member,

Hon. Mohammad Moamar
JS Maruhom, Member,

Hon. Acmad G. Cotongan, Member,

Hon. Tawantawan M. Cauntongan, Member,

Hon. Maida A. Tawantawan Member,

Hon. Marivic D. Ramos, Member,

Hon. Ronda M. Maruhom, Member

Absent:

Hon. Casimero C. Bagol Member,

Hon. Sonaya L. Tawantawan, Member,

On sick leave:

Hon. Tominaman D. Sumalipao, Member,

RESOLUTION NO. 019-2012

"A RESOLUTION ENACTING PROVINCIAL ORDINANCE NO. 01-2012, AN ORDINANCE CREATING THE INTERNAL AUDIT UNIT UNDER THE OFFICE OF THE PROVINCIAL GOVERNOR WITH ITS CORRESPONDING STAFFING PATTERN AND POSITION TITLES DESCRIPTION AND QUALIFICATIONS STANDARDS,"

WHEREAS, Administrative Order No. 70, Series of 2003 of the Office of the President dated April 14, 2003 mandates all heads of government agencies, GOCCs, GFIs, SUCs and LGUs to organize the Internal Audit Services (IAS) in their respective offices;

WHEREAS, Department of Budget and Management (DBM) Budget Circular No. 2004-4 dated March 22, 2004 was issued setting guidelines on the organization and staffing pattern of the Internal Auditing Unit (IAUs);

WHEREAS, in order to strengthen accountability; ensure ethical, economical, efficient and effective operations; improve the quality and quantity of outputs and outcomes and enable the provincial government to better respond to the requirements of the public they serve;

WHEREAS, the Honorable Governor, in his letter dated February 6, 2012 has requested urgent action of the Honorable Sangguniang Panlalawigan for the passage of a legislation creating the Internal Audit Unit under the Office of the Governor with its corresponding staffing pattern and position titles, description and qualifications:

NOW THEREFORE, after due deliberation on motion of Floor Leader Honorable Benny P. Baguio, duly seconded by Honorable Mohammad Moamar Jack S. Maruhom;

RESOLVED, by the Sangguniang Panlalawigan Members in session assembled, to pass and enact -

PROVINCIAL ORDINANCE NO. 01-2012

Be it ordained by the Sangguniang Panlalawigan of Lanao del Norte in session assembled, that -

SECTION 1. TITLE.—This ordinance shall be known as Provincial Ordinance No. 01-2012, AN ORDINANCE CREATING THE INTERNAL AUDIT UNIT UNDER THE OFFICE OF THE GOVERNOR WITH ITS CORRESPONDING STAFFING PATTERN AND POSITION TITLES DESCRIPTION AND QUALIFICATIONS STANDARDS.

SEC. 2. Creation.—The Internal Audit Unit under the Office of the Provincial Governor is hereby created in order to strengthen and insure ethical, economical, and effective operations, improve the quality and quantity of outputs and accomplishments to enable the Provincial Government to effectively respond to the requirements of public service and public accountability.

SEC. 3. Scope of Work.—The scope of services of the Internal Audit Unit are as follows:

- Conduct comprehensive audit on all activities of operating units/offices;

- Advise the Provincial Governor in all matters relating to management control and internal audit;
- Conduct management and operations performance audit of all Offices'/Units' activities and determine the degree of compliance with their mandate, policies, government regulations, established objectives, systems and procedures/ processes and contractual obligations;
- Review appraise systems and procedures/processes, organizational structure, assets management practices, financial and management records, reports and performance standards of offices/units covered;
- Analyse and evaluate management deficiencies and assist top management by recommending realistic courses of action;
- Ascertain the reliability and integrity of financial and operational information and means used to identify measures, classify and report such information;
- Ascertain the extent of compliance with established policies, and applicable laws and regulations, and reviewing the system established to ensure compliance with government policies, plans and procedures, laws and regulations which could have significant impact on operations;
- Ascertain the extent to which the assets and other resources of institution are accounted for and safeguard from losses of all kinds;
- Review and evaluate the soundness, adequacy and application of accounting, financial and other operating controls and promoting the most effective control and reasonable cost;
- Review operations and programs to ascertain whether or not results consistent with established objectives and goals and whether or not such programs are being carried out as planned;
- Evaluate quality of performance or groups/individuals in carrying out their assigned responsibilities;
- Recommend corrective actions on operational deficiencies observed; and
- Perform such other related duties and responsibilities as may be assigned or delegated by the Provincial Governor or as maybe required by law or ordinance.

SEC. 4. Method of Operation.—The Internal Audit Unit shall be directly under the supervision of the Provincial Governor. All reports and findings pertinent to the conduct of internal audit shall be submitted to the Governor for appropriate action. The Provincial Governor shall direct all offices audited to act and respond to findings and recommendations.

SEC. 5. Organizational Structure.—The organizational structure of the Internal Audit Unit shall be as specified and/or provided hereunder:

See RESOLUTION NO. 019-2012 : SEC. 5. Organizational Structure : 108 OG No. 31, 3840 (July 30, 2012)

SEC. 6. Appointive Positions and Salary Grades.—The appointive positions and Salary Grades are as follows:

- Internal Auditor V. SG 26
- Internal Auditor I. SG 11
- Administrative Officer I. SG-11
- Administrative Assistant I. SG-8

SEC. 7. Appointment of Personnel.—The personnel of the Internal Audit Unit shall be appointed by the Provincial

Governor, subject to Civil Service laws, rules and regulations.

SEC. 8. Duties and Responsibilities and Qualifications Standards of the Personnel of the Internal Audit Unit:

a. The Internal Auditor V. SG 26

The term of office of the Internal Auditor V shall be co-terminus with that of his/her appointing authority. The Internal Auditor V shall take charge of the Internal Audit Unit of the Office of the Provincial Governor and shall perform the following duties and responsibilities:

- Assist the Provincial Internal Auditor in the performance of his duties and functions.
- Prepare internal audit plans, standards, guidelines and procedures with the concurrence of concerned agency officials to be implemented by the agency.
- Determine the extent of coordination with the Commission on Audit Auditor to avoid duplication of audit efforts.
- Prepares and issues office orders in coordination with the management on the scopes and objectives of internal audits towards achieving internal unit plans.
- Review written audit reports and prepare recommendations for enhancement of internal audit functions with appropriate levels of management.
- Do other related works assigned from time to time as maybe directed by the Provincial Governor.

Qualification Standards:

Education :

Bachelor of Laws (LLB), BS business administration, commerce, major in accounting or other related relevant bachelors degree courses

Experience :

4 years in internal auditing work, 2 year of which is in supervisory capacity

Training :

24 hours of relevant training

Eligibility :

Career (Service Prof.,) Second Level Eligibility, RA 1080

b. The Internal Auditor I. SG 11

Duties and Functions:

- Conduct Researches to obtain background information on the activities to be audited and determine the impact and the needed resources necessary in performance and possible risk associated with the audit.

- Performs simple financial and/or operations audit work.
- Draft reports on the results of the audit completed and makes appropriate recommendations based on the result of the audit.
- Do other related works that may be assigned from time to time.

Qualification Standards:

Education :

Bachelor of Laws (LLB), BS in business administration, commerce, major in accounting or other related relevant bachelors degree courses

Experience :

None required

Training :

None required

Eligibility :

Career (Service Prof.,) Second Level Eligibility, RA 1080

c. The Administrative Officer I. SG-11

Duties and Functions:

- Assist the Head of Office in supervising staff services and administrative activities such as preparing of processing of papers for signature.
- Supervises and direct office clerical service, supplies and property management, building maintenance, personal record keeping, payroll keeping and other similar works.
- Attend to visitors and act on official documents and complaints in coordination with the supervisor.
- Maintain discipline among personnel directly under his supervision.

Qualification Standards:

Education :

Bachelor's degree

Experience :

None required

Training :

None required

Eligibility :

Career (Service Prof.,)

d. The Administrative Assistant I. SG-8

Duties and Functions:

- Assist in planning and supervising administrative service functions.
- Acts as Administrative Officer in the later absence.
- Performed other duties and function assigned from time to time.

Qualification Standards:

Education :

Completion of 2 years studies in college

Experience :

1 year of relevant experience

Training :

4 hours of relevant training

Eligibility :

Career Service (Sub-Prof)

Source :

CSC, Qualification Standard Revised 1997 CSC, Memo Circular No. 12, Series of 2006

SEC. 9. Appropriations.—That the funds to cover the salaries, allowances and other benefits of the positions shall be incorporated in the appropriations for Personal Services in the Annual Budget of the Office of the Provincial Governor.

SEC. 10. Separability Clause.—If, for any reason, any provision, section or part of this Ordinance is declared invalid by a court of competent jurisdiction, such judgments shall not affect or impair the remaining provisions, sections or parts, which shall continue to be in full force and effect.

SEC. 11. Repealing Clause.—Any ordinances and issuances of the Provincial Government which are inconsistent herewith are hereby revoked, repealed and/or modified accordingly.

SEC. 12. Effectivity Clause.—This ordinance shall take effect ten (10) days after publication.

CARRIED by majority of the members present.

I HEREBY CERTIFY to the correctness of the afore-cited resolution.

(Sgd.) ROBINSON A. CARRILLO
Acting Secretary to the SP

ATTESTED & CERTIFIED TO BE
ADOPTED BY THE SP:

(Sgd.) IRMA UMPA-ALI
Vice Governor
Presiding Officer

APPROVED:

(Sgd.) MOHAMAD KHALID Q. DIMAPORO
Provincial Governor

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