



**INTERNAL AUDIT SERVICE
OFFICE OF THE CITY MAYOR**

CITIZEN'S CHARTER

2020 (1st Edition)



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I. Mandate:

Under Executive Order No. 01 Series of 2020 dated July 4, 2019, pursuant to Administrative Order No. 278 dated April 28, 1992 and reiterated in Administrative Order No. 70 dated April 14, 2003, all heads of government offices, agencies, GOCCs, GFIs, SUCs and LGUs are mandated to organize an Internal Audit Service (IAS), in their respective offices.

The IAS shall be an integral part of the executive branch of the city government and shall assist in the management and effective discharge of its responsibilities without intruding into the authority and mandate of the COA under the Constitution. It shall function in accordance with the policies established by the provisions of R.A. No. 3456, as amended by R.A. No. 4177. Further, it shall be detached from all functions of routine operating character enumerated under Section 2 of AO 278, s. 1992.

II. Vision:

A progressive Quezon City that caters the need of its constituents, adopting and maintaining effective and reliable internal controls that implement the best practices with lowest tolerance to graft and corruption in the City.

III. Mission:

To effectively update and inform the City Mayor with reliable audit information that is vital in making decisions to help achieve the purpose of good governance all throughout the City.

IV. Service Pledge:

We, at IAS, are committed to provide an independent and objective evaluation of internal controls systems of the City, for effective, efficient, ethical, and economical operation through the conduct of compliance, management, and operations audit.

Moreover, all applicants or requesting parties who are within the premises of the IAS Office prior to the end of official working hours and during lunch break shall be attended to.



LIST OF SERVICES

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Internal Audit Service

Internal Services



1 Compliance Audit

Compliance audit is the evaluation of the degree of compliance with laws, regulations, managerial policies, and operating procedures in the LGU, including compliance with accountability measures, ethical standards, and contractual obligations (1.9.1 *Compliance Audit, Department of Budget and Management (DBM) Internal Audit Manual for Local Government Units (LGUs) (2016), p. 10*).

Office or Division:	Internal Audit Services			
Classification:	Simple, Complex or Highly Technical (may vary per Project)			
Type of Transaction:	G2G – Government-to-Government			
Who may avail:	Executive Branch of the Quezon City Government			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Endorsement Letter/Written Instructions from the City Mayor to conduct audit.		Office of the City Mayor (OCM)		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the Endorsement Letter/Written Instructions from the City 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 IAS</i>
	1.1. Evaluation if the audit request is under the scope of IAS	None	3 Hours, 30 Minutes	<i>Head IAS</i>
	1.2. If the audit request is: 1.2.1. Not under the scope of IAS: 1.2.1.1. Preparation of letter stating the basis why	None	4 Hours	<i>Internal Audit Staff IAS</i>



	the audit request is declined and submit to the Head of IAS for review and approval.			
	1.2.1.2. Review and approval of the letter		4 Hours	Head IAS
	1.2.1.3. Submit the letter to the requesting party and copy furnished to the City Mayor		25 Minutes	Internal Audit Staff IAS
	1.2.2. Under the scope of IAS:			
	1.2.2.1. Assignment and discussion of the Project to the IAS staff		4 Hours	Head IAS
	1.3. Conduct of Compliance Audit	None	2 or 13 Days (depending on the nature of the Project)	Internal Audit Staff IAS
	1.4. Draft audit report and submit to the Head of IAS for review and approval	None	2 or 3 Days (depending on the nature of the Project)	Internal Audit Staff IAS
	1.5. Review and approval of	None	2 or 3 Days (depending on	Head IAS



	audit report		the nature of the Project)	
	1.6. Submit audit report to the requesting party and copy furnished to the City Mayor	None	25 minutes	<i>Internal Audit Staff IAS</i>
	Total:	–	<p>If Project is:</p> <p>Not under the scope of IAS:</p> <ul style="list-style-type: none"> • 1 Day, 4 Hours <p>Under the scope of IAS (depending on the nature of the Project):</p> <ul style="list-style-type: none"> • 7 Days, or • 20 Days 	



2 Management Audit

Management audit is a separate evaluation of the effectiveness of internal controls adapted 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 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/units covered (1.9.2 *Management Audit, DBM Internal Audit Manual for LGUs (2016), p. 10*).

Office or Division:	Internal Audit Services			
Classification:	Simple, Complex or Highly Technical (may vary per Project)			
Type of Transaction:	G2G – Government-to-Government			
Who may avail:	Executive Branch of the Quezon City Government			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Endorsement Letter/Written Instructions from the City Mayor to conduct audit.		Office of the City Mayor (OCM)		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the Endorsement Letter/Written Instructions from the City 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 IAS</i>
	1.1. Evaluation if the audit request is under the scope of IAS	None	3 Hours, 30 Minutes	<i>Head IAS</i>
	1.2. If the audit	None		



	request is:			
	1.2.1. Not under the scope of IAS:		4 Hours	<i>Internal Audit Staff IAS</i>
	1.2.1.1. Preparation of letter stating the basis why the audit request is declined and submit to the Head of IAS for review and approval.		4 Hours	<i>Head IAS</i>
	1.2.1.2. Review and approval of the letter		25 Minutes	<i>Internal Audit Staff IAS</i>
	1.2.1.3. Submit the letter to the requesting party and copy furnished to the City Mayor			
	1.2.2. Under the scope of IAS:			
	1.2.2.1. Assignment and discussion of the Project to the IAS staff		4 Hours	<i>Head IAS</i>
	1.3. Conduct of	None	2 or 13 Days	<i>Internal Audit</i>



	Management Audit		(depending on the nature of the Project)	Staff IAS
	1.4. Draft audit report and submit to the Head of IAS for review and approval	None	2 or 3 Days (depending on the nature of the Project)	Internal Audit Staff IAS
	1.5. Review and approval of audit report	None	2 or 3 Days (depending on the nature of the Project)	Head IAS
	1.6. Submit audit report to the requesting party and copy furnished to the City Mayor	None	25 Minutes	Internal Audit Staff IAS
	Total:	–	<p>If Project is:</p> <p>Not under the scope of IAS:</p> <ul style="list-style-type: none"> • 1 Day, 4 Hours <p>Under the scope of IAS (depending on the nature of the Project):</p> <ul style="list-style-type: none"> • 7 Days, or • 20 Days 	



3 Operations Audit

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, including compliance with laws, regulations, managerial policies, accountability measures, and contractual obligations. Operations audit of organizations, programs, and projects involves an evaluation of whether or not performance targets and expected results were achieved (*1.9.3 Operations Audit, DBM Internal Audit Manual for LGUs (2016), p. 10*).

Office or Division:	Internal Audit Services			
Classification:	Simple, Complex or Highly Technical (may vary per Project)			
Type of Transaction:	G2G – Government-to-Government			
Who may avail:	Executive Branch of the Quezon City Government			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Endorsement Letter/Written Instructions from the City Mayor to conduct audit.		Office of the City Mayor (OCM)		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the Endorsement Letter/Written Instructions from the City 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 IAS</i>
	1.1. Evaluation if the audit request is under the scope of IAS	None	3 Hours, 30 Minutes	<i>Head IAS</i>
	1.2. If the audit request is:			
	1.2.1. Not under the scope of IAS:	None		
	1.2.1.1. Preparation			<i>Internal Audit</i>



		4 Hours	<i>Staff IAS</i>
of letter stating the basis why the audit request is declined and submit to the Head of IAS for review and approval.			
1.2.1.2. Review and approval of the letter		4 Hours	<i>Head IAS</i>
1.2.1.3. Submit the letter to the requesting party and copy furnished to the City Mayor		25 Minutes	<i>Internal Audit Staff IAS</i>
1.2.2. Under the scope of IAS:			
1.2.2.1. Assignment and discussion of the Project to the IAS staff		4 Hours	<i>Head IAS</i>
1.3. Conduct of Operations Audit	None	2 or 13 Days (depending on the nature of the Project)	<i>Internal Audit Staff IAS</i>
1.4. Draft audit report and submit to the Head of IAS	None	2 or 3 Days (depending on the nature of the Project)	<i>Internal Audit Staff IAS</i>



	for review and approval			
	1.5. Review and approval of audit report	None	2 or 3 Days (depending on the nature of the Project)	<i>Head IAS</i>
	1.6. Submit audit report to the requesting party and copy furnished to the City Mayor	None	25 Minutes	<i>Internal Audit Staff IAS</i>
	Total:	–	<p>If Project is:</p> <p>Not under the scope of IAS:</p> <ul style="list-style-type: none"> • 1 Day, 4 Hours <p>Under the scope of IAS (depending on the nature of the Project):</p> <ul style="list-style-type: none"> • 7 Days, or • 20 Days 	



FEEDBACK AND COMPLAINTS MECHANISM	
How to send feedback	Contact us at 8988-4242 local 1203 or send a feedback letter to IAS Office, 14 th Floor High Rise Building, Quezon City Hall, Diliman, Quezon City
How feedbacks are processed	<ol style="list-style-type: none"> 1. The internal audit staff will record the following information for the feedbacks received: <ul style="list-style-type: none"> Name Department/Office Date Feedback 2. The internal audit staff will discuss the feedback to the Head of IAS 3. Evaluation of feedback by the Head of IAS 4. Feedback requiring answers will be responded within three (3) working days.
How to file a complaint	Send a letter of complaint at IAS Office, 14 th Floor High Rise Building, Quezon City Hall, Diliman, Quezon City
How complaints are processed	<ol style="list-style-type: none"> 1. The complaint will be evaluated by the Head of IAS and will be discussed to the internal audit staff 2. The internal audit staff will create a report after the investigation and shall submit it to the Head of IAS for appropriate action. 3. The response will be given to the complainant within seven (7) working days after the receipt of the complaint.



<p>Contact Information of CCB, PCC, ARTA</p>	<p>CCB: Website: www.contactcenterngbayan.gov.ph</p> <p>PCC: Email: pcc@malacanang.gov.ph Telefax No.: +63(2)-87368621 Telephone Nos.: +63(2)-8736-8645 +63(2)-8736-8603 +63(2)-8736-8629 +63(2)-8736-8621</p> <p>ARTA: Email: complaints@arta.gov.ph Telephone Nos.: 8478-5091 8478-5093 8478-5099</p>
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Office	Address	Contact Information
Internal Audit Service	14 th Floor, High Rise Building, Quezon City Hall, Diliman, Quezon City	8988-4242 local 1203